



# INCLUSION ACTION IN ONTARIO

AN INCLUSIVE EDUCATION IS THE FOUNDATION FOR AN INCLUSIVE LIFE

January 28, 2024

The Honourable Minister Stephen Lecce  
Minister of Education

BY EMAIL TO [Stephen.Lecce@pc.ola.org](mailto:Stephen.Lecce@pc.ola.org)

Dear Minister Lecce,

**Re: Special Incidence Portion and Special Equipment Amount Funding**

Further to a presentation made to PAAC on SEAC on November 27, 2023, regarding the Ministry review of SIP and SEA funding, please find enclosed IAO's submission regarding SIP and SEA Funding.

We deeply appreciate the opportunity to provide these submissions.

Should the Ministry have any questions, please do not hesitate to contact me at [paula.boutis@inclusionactionontario.ca](mailto:paula.boutis@inclusionactionontario.ca) or by calling 416-802-3118.

Yours truly,

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Inclusion Action in Ontario (IAO) Submission concerning  
Special Incidence Portion (SIP) and Specialized Equipment Amount (SEA)  
Special Education Funding

Inclusion Action in Ontario is a non-profit charitable organization dedicated to the inclusion of students with disabilities in education and the community. We believe that inclusive education is the foundation of an inclusive life. For over 30 years, our work has influenced educators and school boards, but we focus on providing support to families who are seeking to enrich the lives of their children.

Together, we discuss their most important plans and goals for their children. We advocate for the right of students with disabilities to have a good life in the community, employment and educational opportunities, meaningful volunteer work, real choice, security in housing, and close reciprocal friendships.

Inclusion Action Ontario was a founding member of the Ontario Coalition for Inclusive Education. After the Ministry of Education declared that regular classroom should be the first choice in placement for Ontario's exceptional students in 1994, it funded the Coalition to lead the Building Inclusive Schools project, helping schools and boards across Ontario develop inclusive policy, organization and pedagogy.

In 1998, Ontario changed its education funding formula. Immediately IAO and its Coalition partners objected to the Intensive Support Amount (ISA) portion – which provided extra funding for students documented as behavioural problems and said to need additional staff support. School staff across Ontario showed us how they altered student documentation in order to access that additional funding - joking that ISA meant “I’ll Say Anything”. Motivation to get and keep getting that money created an incentive to lower academic expectations, inadequately accommodate students, document the persistence of behaviour problems and even impose more and more suspensions. By 2004, the government discovered that school boards had left millions of dollars of ISA funding unspent – deferred revenue that was accumulating annually, while boards failed to accommodate and students suffered. Although the Ministry gradually phased out ISA funding, it created two new student-specific funding mechanisms - Special Incidence Portion (SIP) and Special Equipment Amount (SEA) – about which we are commenting here.

**Most components of education funding are now based on per pupil amounts – set at the same rate for all boards - which are multiplied by total school board enrolment. The largest component of special education funding – the Special Education Per Pupil Amount - is allocated this way. The Ministry also sets a unique Differentiated Special Education Needs Per Pupil Amount for each school board – relating to conditions thought to justify additional expense – which then is multiplied by total board enrolment.**

School boards spend money on many things that are optional but they have a legal obligation under the Ontario Human Rights Code to accommodate disabled students up to the point of undue hardship. The Ministry's focus should be on how boards are using available money to improve outcomes for students. School boards hire lobbyists to continually tell the Ministry they need more funding. We hope its review of SIP and SEA funding means that the Ministry will now pay attention to what disabled people and their families say.

### **WHY SIP MUST STOP**

For the 2023-24 school year (as in 2020-21 and 2021-22), the Ministry has not required boards to submit any SIP documentation. This is an aberration. Instead the Ministry said all school boards will receive the same amount of SIP funding as they did in 2022-23 plus a 5% increase. (So we do not understand why - In a Powerpoint presentation shared with PAAC on SEAC November 27, 2023 - EDU staff said that the 2023-24 provincial SIP allocation is projected to be 9.6% more than for 2022-23.)

We will respond to the way SIP has been implemented in *other* previous years, according to the statements and calculations outlined most recently in the 2022-23 Ministry's SIP Funding Guidelines[1], from which the quotes below are taken.

We see that SIP has perpetuated many of the ills of ISA. We are disturbed that SIP can be exploited by school boards as a source of additional revenue while disadvantaging students.

#### **SIP promotes segregation:**

§ Although "A special education teacher providing support to a student enrolled in a regular class can also be counted in the *Timetable*", "teacher time in a regular classroom *cannot* be included in the *Timetable*". Effective inclusive education often requires additional classroom teacher time and attention for planning and meeting time, resource development, collaboration and relationship-building. Thus SIP creates a financial disincentive to regular classroom placement (which is supposed to be considered *first* for all Ontario exceptional students) and to Universal Design for Learning (which is required under the Ontario Human Rights Code and benefits to all students).

§ "Classroom teacher time can only be counted in the *Timetable* where the teacher is a special education teacher in a special education class." This provides a financial incentive for boards to promote segregation.

#### **SIP calculations are illogical and deceptive:**

§ The incentive to segregate students is even stronger because special education teacher time counts towards SIP at a rate that multiplies actual time by a factor of 2.5.

- It is disingenuous to pretend that a teacher can spend a multiple of their actual time with students in school each day.

- Why would special ed teachers count for 2 1/2 times their actual time while regular class teachers don't count at all?
- Please note that this is not even mentioned in the Guideline's narrative explaining SIP or in the SIP calculations outlined on page 5. We wonder why such an important detail is barely visible in fine print in Appendix D on page 13.

**SIP is “double dipping”; boards receive grants from 2 sources for the same staff:**

§ SIP Guidelines say “teacher time in a regular classroom” *cannot* be counted in SIP calculations because “These teachers’ salaries are funded through the Pupil Foundation Grant.”

§ However, special education teachers’ time counts towards SIP - *multiplied by 2.5* – even though their salaries are funded through other Special Education per pupil grants.

**SIP promotes dependency on support staff – harming students and creating a financial disincentive to effective inclusion.**

§ Being surrounded by support staff can threaten students who require more personal space to feel safe. When this need is ignored and they react and communicate through aggressive behaviour, these students risk suspension, expulsion and exclusion – denying their access to education altogether.

§ Students surrounded by excess support staff are more likely to be pulled out of class. This means they lose access to educational activities. They will not feel that they belong and their teachers will not feel committed to their success.

§ Students surrounded by support staff are more likely to be isolated in areas of the school where there is less oversight of staff conduct and thus more risk of harm.

§ Having more than 2 additional staff alongside students inhibits their relationships with teachers and other students and thus inhibits academic achievement.

§ Overdependence on support staff can impede relationships and opportunities - not just in school but also outside of school hours and in adult life. Some families have found it difficult to arrange community activities and hire workers once people knew that a student was deemed to need so much staff support at school.

**SIP affects an increasing number of students**

§ In past years, the Ministry has dismissed IAO's concerns about SIP, saying it doesn't affect many students, though surely, even one student harmed is too many.

§ However, Chart #2 in the PAAC on SEAC Special Education Funding Resource Guide[2], shows that almost 5000 students are now affected by SIP, more than a threefold increase in the past 10 years.

**SIP allocations have increased at a greater rate than other grants:**

§ In April 2023, the Minister announced that Ontario's overall Grants for Student Needs would increase by 2.7% in 2023-24[3]

§ Chart #3 in the 2023 PAAC Resource Guide provides a Three-Year Comparison of Projected Special Education Component Amounts (from which other percentage increases can be calculated)

- The Ministry's 2022-23 projection for SIP had been \$142.1 million[4]. It projected it would spend \$159.1 million in 2023-24[5] - a 12% increase.

§ the Ministry later decided that all school boards would receive the same amount of SIP funding this school year as they did in 2022-23 plus a 5% increase.

§ However, a November 27, 2023 Ministry PowerPoint presentation to PAAC on SEAC projected a 9.6% increase in SIP in 2023-24.

- It showed a \$14 million increase to \$159.1 million in 2023-24
- Thus it appears that the Ministry spent \$145.1 million was actually spent on SIP in 2022-23 - \$3.1 million MORE than it had projected it would spend.

**SIP promotes provision of additional staff rather than other evidence-based accommodations, such as SEA-funded assistive technology and specialized equipment.**

**The Ministry spent MORE money on SIP than it had projected and LESS money on SEA than it had projected, in 2022-23**

§ The Ministry projected it would spend \$140.1 million on SEA in 2022-23[6]

§ A November 27, 2023 Ministry PowerPoint presentation to PAAC showed that SEA was projected to rise by \$25.8 million to \$142.1 million in 2023-24 – a 22.2% increase over 2022-23

§ That would mean that the Ministry actually spent \$116.3 on SEA in 2022-2 - \$23.8 million LESS on SEA than it had projected it would spend.

§ Will the anticipated increase in SEA funding actually happen this school year?

### **Increased board demand for SIP is not logical:**

- § SIP per pupil amounts have increased very little in 10 years. According to sources cited in Chart #2 in the PAAC Resource Guide, SIP was \$27,000 in 2012-13 and only \$28,803 in 2022-23.
- § Ministry policy dictates that boards receive SIP *only* for whatever portion of staff support *exceeds* 600 minutes a day per student.
- § The maximum SIP grant - **\$28,803** - is payable in full only for students said to receive 900 minutes a day of staff support.
- § In the Fall of 2023, Toronto DSB told its SEAC that the average salary with benefits for support staff ranges between \$65,000 and \$80,000. To receive less than half of one staff's salary in SIP, this means Boards must provide and pay 3 such staff. This doesn't make sense.
- § It makes even less sense that the number of school board SIP applications keeps increasing. According to the 2003 PAAC Special Education Funding Resource Guide more than three times the number of students are deemed eligible for SIP now than ten years ago.
- § Might boards count the extra staff repeatedly, as if they're full time with each student in segregated classes?
- § Despite all this, it is possible that SIP funding might never be spent by school boards, but set aside from year to year as Special Education Deferred Revenue.

### **SIP creates a huge need for board documentation and Ministry oversight, while making matters worse for students**

- § SIP documentation is so onerous for boards that the Ministry stopped requiring it this school year and for 2 years during the height of the pandemic.
- § Ordinarily, boards have been required to send a great deal of student documentation to the Ministry electronically, to support SIP applications. For almost 5000 students, it would be a massive chore for the Ministry to review it all.
- § The 2022-23 SIP Guidelines state: "During the school year, the Ministry may conduct a review of a sample of SIP claim documentation which may include classroom, school and/or board visits."
  - Have audits or inspections actually taken place?
  - What data does the Ministry have about such reviews?

§ Toronto Catholic DSB SEAC was told that none of its SIP claims has ever been denied by the Ministry.

- What percentage of provincial SIP claims did the Ministry reject in 2022-23?

**SIP funding is not based on attendance:**

§ Students for whom boards apply and receive SIP may not even be attending school. They are more likely to be denied education because of perceived risks, and because SIP discourages provision of the full range of individualized disability-related accommodations that could minimize risks

- Once deemed eligible for SIP, do boards continue to pay more than 2 additional staff for students who are not in attendance?
- Does the Ministry monitor that?

§ It is deeply concerning that school boards receive additional ISA (SIP?) Funding for students who may not be attending school at all.

§ In fact, we are very concerned that school boards continue to receive full provincial funding while they deny education to students through Exclusions under the Education Act, shortened school days or by telling parents they must not send their children to school at all or only for very short periods of time. Too often, IAO hears about students being denied access to school but attendance records do not differentiate forced absences from voluntary absences.

**SIP does not follow the student:**

§ In the usual SIP application cycle, boards must tell the Ministry that additional staff are in place prior to mid-December.

§ When a student moves out of a board after mid-December, the original board that applied for the funding keeps the funding.

§ When a student moves after mid-December, their new board cannot receive SIP funding for them for the rest of the academic year. This presents greater hardship for small boards.

**Confidential SIP documentation about students should not be shared with the Ministry:**

§ What rationale is there for sending so many reports about students to the Ministry - especially if they are not even being reviewed?

§ Parents neither see the documentation sent, nor consent to it being shared.

§ SIP Guidelines do not require that the SIP documentation package be kept in a student's Ontario Student Record (OSR). Since the Ministry says boards must "retain a copy of all documentation to support all submitted SIP claims", are they keeping confidential student information someplace other than in their OSRs?

§ Parents are not always even notified that a SIP application has been made, in spite of what the SIP Guidelines require. If they knew, they might want to make sure that accurate information is used and that additional staffing is actually in place, as documented.

**Because of these many problems, IAO recommends that Ontario's SIP Funding Formula be phased out for the 2024-25 school year.**

- ▷ The total 2023-24 provincial SIP allocation should be divided by that school year's total number of Ontario students.
- ▷ An additional percentage should be added based on provincial inflation statistics.
- ▷ That per pupil amount should be folded into the 2024-25 Special Education Per Pupil Amount (SEPPA)
- ▷ There will no longer be a financial incentive to segregate and stigmatize students or to focus on staff supports at the expense of the many other evidence-based accommodations students require, based on respectful individualized student-centred planning.
- ▷ The Ministry must ensure that administrators, educators, school staff, students and parents are informed about this change.
- ▷ Boards will continue to have the legal duty to accommodate disabled students to the point of undue hardship, as required under the Ontario Human Rights Code.

**What about SEA?**

**▷ the Special Equipment Amount Per Pupil Amount (SEA-PPA) should continue as outlined in the Ministry's 2023-24 Special Equipment Amount Guidelines [7].**

▷ There is some advantage of keeping SEA-PPA funding separate from SEPPA funding – to encourage school boards to use the money to provide access to equipment for students.

▷ This is the first school year that boards can use of SEA-PPA to purchase reading and math intervention software – the Ministry should evaluate whether this is helping "to support students with special education needs to access the Ontario curriculum".

▷ The Ministry should evaluate whether this new use leaves boards with enough money to continue all the other uses of SEA-PPA – such as "computers, software, robotics,



computing-related devices, including routers and required supporting furniture identified for use by students with special education needs”, training, repairs, etc.

**▷ The SEA Claims-Based Amount should continue also, as outlined in the 2023-24 Ministry SEA Guidelines.**

▷ Without this, small boards could be at a great disadvantage. They would not receive enough funding on a per pupil basis to afford the purchase of costly equipment a few individual students might require.

▷ It is reasonable to maintain a deductible rather than waste money processing small value claims.

▷ The Ministry should gather and analyze data about how boards use this funding and how the \$800 deductible compares with the actual cost of such equipment

▷ The Ministry needs to ensure that Special Equipment Amount funding is fully utilized by school boards to purchase specialized equipment - and not set aside in reserves. The Ministry should monitor each board’s Deferred SEA Revenue to make sure it is not accumulating from year to year, and should require that SEA Deferred Revenue be clearly shown in every school board’s audited annual financial statement.

▷ The Ministry should analyze apparent underspending of SEA funds in 2022-23 – where it seems that actual SEA allocations were \$23.8 million less than projected.

▷ The Ministry should check whether actual 2023-24 SEA allocations are as high as projected, and if not, why not.

- The Ministry should encourage boards to incorporate SEA-funded equipment in Universal Design for Learning - to make regular class lessons accessible for all and assist disabled students to access the provincial curriculum and connect with their classmates.
- Students with disabilities should never be forced to share SEA-funded equipment in segregated classes and resource rooms.
- It is important to share effective practices – e.g. for use of technology in after-school homework clubs, and to allow students to take equipment home for homework.
- **The bigger challenge is to ensure students get timely access to specialized equipment.** During Covid, Boards provided very quick access to computer technology so thousands of students could participate in virtual learning. However, we know that many exceptional students are denied quick access to specialized equipment.

- *Who owns the equipment? Allow students to take custom equipment with them from board to board and to post-secondary?*
- The Ministry should investigate and implement systems to track equipment, promote reuse of equipment, once a student “outgrows” it, and to increase buying power and lower costs through collective purchasing.

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[1] <https://files.ontario.ca/edu-2223-sip-guidelines-en-2022-03-18.pdf>

[2] This can be downloaded through the PAAC on SEAC home page link at <https://www.paac-seac.ca>

[3] [https://efis.fma.csc.gov.on.ca/faab/Memos/B2023/B04\\_EN.pdf](https://efis.fma.csc.gov.on.ca/faab/Memos/B2023/B04_EN.pdf)

[4] <https://files.ontario.ca/edu-2223-speced-guide-en-2022-03-21.pdf>

[5] <https://www.ontario.ca/page/2023-24-education-funding-guide-special-education-grant>

[6] <https://files.ontario.ca/edu-2223-speced-guide-en-2022-03-21.pdf>

[7] <https://files.ontario.ca/edu-2324-sea-guidelines-en-2023-04-21.pdf>