

Core Education Funding



Specialized Equipment Allocation (SEA)

2026-27 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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Overview

Purpose of the Directives

These Directives 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 issued in accordance with the Core Education (Core Ed) Funding Regulation under the authority of the *Education Act*. Each year, the Ministry of Education ('the ministry') monitors the SEA process and updates the 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 SEA, boards should contact their ministry [regional office](#).

Policy Intent

SEA provides funding to boards to assist with the costs of equipment essential to support students with special education needs.

SEA provides students with special education needs with equipment and technology that are **directly required and essential for an individual student with special education needs to access the Ontario curriculum or participate in a board-determined alternative program and/or course, and when it supports the student's learning by meeting their physical, personal care, auditory, communication or visual needs while at school (e.g., toileting) and which is outlined in their IEP**. As such, SEA equipment purchases must be made for students with documented special education needs (i.e., current Individual Education Plan (IEP) and other supporting documentation as outlined in the requirements and documentation sections below).

How the Funding Works

1. District School Boards

For district school boards, SEA has two components:

Table A. Funding Model Description

Component	Description
1. Formula Component	<p>All boards receive funding based on a formula consisting of:</p> <ul style="list-style-type: none">a) A Base Amount: a flat rate of \$200,000 for all boards, andb) A Per Pupil Amount: providing \$51.10 per student based on the board's average daily enrolment (ADE). <p>The formula component is calculated as follows:</p> $\$200,000 \text{ per board} + (\$51.10 \times \text{ADE})$
2. Claims-Based Component	<p>Boards can apply for funding for the purchase of any single item (any equipment type technology related or not) that is 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 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 within their respective roles for how public funds are used. For accountability purposes, boards are required to follow eligibility criteria and requirements outlined in these Directives. 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 SEA spending and compliance with these Directives.

Unspent Funds

Unspent Formula component funding 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: As part of the Special Education Fund, **SEA is supplemental funding**. It is for the additional or incremental costs of the equipment that students with special education needs may require. If equipment is not eligible for SEA funding, district school boards can consider other Core Education Funding to support the equipment needs of students that do not align with these directives.

2. School Authorities

Ontario's 10 school authorities, including 4 isolate boards and 6 section 68 school authorities, are eligible for SEA funding.

SEA funding for all 10 school authorities will be provided for the full cost recovery for all eligible specialized equipment purchases. These purchases must be documented in *Appendix 1: Specialized Equipment Allocation (SEA) Claims Form* that can be submitted at any time during the school year and are subject to approval by the Minister of Education.

The Formula component does not apply to school authorities.

Eligibility Criteria

Who is eligible for specialized equipment?

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

Demonstrating a student's need and aligning with the Directives is a requirement. Specialized equipment is to provide students with special education needs with accommodations that are **directly required and essential for an individual student with special education needs to access the Ontario curriculum or participate in a board-determined alternative program and/or course, and when it supports the student's learning by meeting their physical, personal care, auditory, communication or visual needs while at school (e.g., toileting) and which is outlined in their IEP.** As such, SEA purchases must be made for students with documented special education needs (i.e., current IEP) 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 in the student's IEP.

Note: SEA-funded equipment outlined in a student's IEP should not be a specific brand or model of equipment, unless it is the only evidence-based option currently available to meet a student's unique needs effectively.

What expenses are eligible?

The following expenses are **eligible** for SEA funding:

Table B: Eligible Expenses

Formula Component	Equipment Expenses:	Specialized equipment costing under \$5,000 before tax for use by an individual student with special education needs.
	Leasing and Service Contract Expenses:	All costs associated with leasing equipment and service contract expenses, under \$5000 before taxes per year, to meet a student's special education needs.
	Software Expenses:	School boards may purchase software that is directly required and essential to access the Ontario curriculum or participate in a board-determined alternative program and/or course, and when it supports the student's learning by meeting their physical, personal care, auditory, communication or visual needs while at school (e.g., toileting) and which is outlined in their IEP, including reading and math intervention software.
	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 a student (or students, where applicable) with special education needs and staff directly supporting the students 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.
Claims Component	Equipment Expenses:	A single item of specialized equipment with a minimum cost of \$5,000 (before taxes) only where the equipment is demonstrably essential for a student with special education needs to access the Ontario curriculum or to participate in a board-authorized alternative program or course. Eligibility is limited to equipment that directly addresses and is necessary to meet the student's documented physical, personal care, auditory, communication, or visual needs in the school environment, as set out in the student's Individual Education Plan (IEP).* Consult Appendix 3 for SEA Claims Eligibility Checklist.

Ineligible Expenses

What expenses are ineligible?

The following expenses are **ineligible** for SEA funding:

a) **Capital Expenditures**

Capital expenditures are not eligible for SEA Formula and Claims-Based funding components.

The ministry provides school boards with separate funding in support of capital items and projects. This includes, but is not limited to, long-term capital assets that support the operation and infrastructure of schools and are intended for general use over time. Fixed and/or hard-wired equipment, building modifications such as physical accessibility modifications (e.g. elevators and stair climbers), or features that are built into classrooms such as sound systems or noise reducing surface treatments (e.g., carpets, ceiling tiles, permanently affixed wall padding) are not eligible.

Exceptions are permitted for the installation of dividers to create privacy rooms, ceiling lifts, 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, Universities, Research Excellence and Security. AERO provides alternate format materials for students with perceptual disabilities across Ontario, from JK to grade 12 for educational purposes.

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

Since the SEA 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.

School boards must complete the '*Invoice Amount Before all Taxes*' column in the Appendix 1: SEA Claims Amount Form before submitting it to the ministry.

d) Assessments

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

e) Regular Day School Expenses Budget

Regular day school expenses incurred for all students in a classroom include students with special education needs. Therefore, SEA funding cannot be used when a school purchases technology for all students in a classroom. 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 provided they align with these Directives.

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

f) Types of Equipment not Covered by SEA Claims-Based Funding

There are multiple SEA equipment items that are not eligible for SEA Claims-Based funding. School boards should contact their [Field Services Branch Regional Office](#), if they have any questions regarding the eligibility of SEA equipment for SEA Claims-Based funding.

The following is a list of items that are not covered by SEA Claims-Based funding, including, but not limited to:

- Bubble Tubes
- Evacuation Chairs
- FM systems
- Sensory carts
- Smartboards
- Swings
- Tents/Sensory Dens
- Trampolines
- Wall padding
- Wheelchairs
- Wheelchair lifts

Responsibilities

Ministry Responsibilities

The ministry is responsible for setting policy parameters through the SEA Directives and supporting school board understanding of these Directives. The ministry is also responsible for administering the SEA claims process.

The ministry will monitor board compliance with the SEA 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 and that information relating to the student may be shared for this purpose, 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 in accordance with the *Education Act*, the *Human Rights Code* and other applicable law. SEA is supplemental funding. Boards have the authority and flexibility to use other Core Ed Funding amounts in addition to SEA funding to meet their responsibility to support students with special education needs and others, who require specialized equipment.

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

Coordination with the Assistive Devices Program (ADP)

Within the context of the duty to meet student's special needs and seek greater efficiencies (i.e. eliminating unnecessary duplication of equipment), boards are encouraged to consider coordination with the Ministry of Health's Assistive Devices Program (ADP), where possible.

ADP provides partial funding to individuals with long-term physical disabilities for customized equipment required for daily living, like wheelchairs and hearing aids. For further information visit the ADP [webpage](#).

SEA equipment is owned by school boards and is intended for school purposes to support learning. ADP equipment is owned by individuals and is for personal use regardless of setting. ADP equipment can be used both at home and at school. Where feasible, boards and families may collaborate to make equipment decisions that support the student. School

boards should contact their [Field Services Branch Regional Office](#), if they have eligibility requests for ADP equipment.

Planning for Equitable Use of Funds

Boards will develop an internal process that allocates SEA funding 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 SEA funding) to meet these needs and to ensure that all students with special education needs who require equipment as a learning support 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 SEA funding.

Seeking Efficiencies

School boards remain accountable to ensure that public funds are used effectively in supporting student learning in the classroom. For example, when purchasing equipment with SEA funding to meet their obligation to accommodate a student with special education needs, boards must select the most cost-effective equipment to effectively address the student's needs.

Boards **must seek efficiencies for all equipment purchases** made with SEA 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.
- Selecting the most cost-effective equipment type, to address student needs effectively.

The Buy Ontario Framework:

As part of its commitment to supporting Ontario businesses, the Ontario government has established a suite of procurement policies and directives under the **Buy Ontario framework**. This framework is intended to encourage Ontario and Canadian supplier participation in public sector procurement, while maintaining fair, open and competitive processes. School boards are designated broader public sector (BPS) organizations and are therefore required to comply with: the **Broader Public Sector (BPS) Procurement Directive**, and the **Buy Ontario Procurement Directive**, issued under the *Buy Ontario Act (Public Sector Procurement)*, 2025.

The Buy Ontario Procurement Directive consolidates and continues Ontario-preference measures previously established under the Building Ontario Businesses Initiative (BOBI). Together, these directives set out school boards' procurement obligations, including requirements related to competitive processes, Ontario and Canadian preference rules, and applicable thresholds.

Boards must consider and apply the requirements of both Directives when purchasing equipment using SEA funding. Board staff are encouraged to work with their finance,

business, and/or legal departments to ensure compliance with applicable procurement obligations. For Buy Ontario-specific reporting requirements, boards should consult **Supply Ontario**.

Procurement

Boards must seek efficiencies in the purchase of all equipment using SEA funding, which, where appropriate, may include the use of procurement processes.

To be eligible for SEA claims-based funding, boards must obtain at least three quotes.

Where the procurement value is **\$10,000 and over**, boards must comply with the requirements in the **Broader Public Sector Procurement Directive** related to open, fair and competitive procurement processes, as well as any applicable requirements under the **Buy Ontario Procurement Directive**.

The ministry may require boards to provide procurement-related documentation for SEA-funded equipment as part of the ministry's monitoring and compliance activities.

Requirements

Demonstration of Need for Equipment

The SEA is for the purchase of equipment that is directly required and essential for an individual student with special education needs to access the Ontario curriculum or participate in a board-determined alternative program and/or course, and when it supports the student's learning by meeting their physical, personal care, auditory, communication or visual needs while at school (e.g., toileting) and which is outlined in their IEP. Boards are accountable for demonstrating this need when making equipment purchases using SEA funds with the following documentation:

A. Individual Education Plan (IEP)

An IEP is a written plan that describes special education programs, accommodations and services that a school board will provide for a student. Additional information about IEPs can be found on the [ministry's website](#).

School boards must document the intended use of the specialized equipment being purchased for an individual student in that student's current IEP when using SEA Formula and Claims-Based component funding, 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.

The ministry may require school boards to provide context and/or details (e.g., grade level/panel, circumstances) to inform the decision whether to approve a claim.

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. Within the context of SEA funding, professional assessments are required as follows:

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

While a professional assessment is not required for a student to have an IEP, it is required to access SEA Claims-Based component funding and is recommended for the safety and appropriate use of equipment recommended for purchased using formula component funding.

Within this context, the board shall consider the assessment of a qualified professional 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 specialized desktop/ laptop/ or other portable device, etc. based on the student’s requirements to learn and demonstrate learning, and the school/board context.

Boards do not have to obtain new or additional professional assessments for the purposes of SEA funding if existing professional assessments already document a student’s continued need. This includes, where applicable and relevant, using existing recommendations by a qualified professional for specialized equipment made as part of a student’s IPRC process.

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. This could mean actively ensuring the right experts and internal systems are in place so that a student’s need for equipment is identified, assessed, and fulfilled as quickly as possible.

About Professional Assessments

Professional assessments must include, at a 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 learning 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 option to meet a student’s unique needs effectively.

School Board Discretion

While considering professional assessments about specialized equipment, school boards may exercise discretion to determine how best to meet the needs of the student within the local context. This might involve accommodating the student to meet their special education needs by considering alternative types of equipment. The board should consider all types of equipment that could address the student’s needs - within its local context, including cost.

Who 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.

For the purposes of these Directives, 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
- Behaviour analyst
- 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/low vision, deaf/hard of hearing and/or deaf-blind students?

Recommendations from a Provincial and Demonstration School consultant are acceptable for equipment required to support blind/low vision, deaf/hard of hearing and/or deaf-blind students.

Recommendations from Specialist Teachers of the blind/low vision, deaf/hard of hearing and/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/low vision, deaf/hard of hearing, and/or deaf-blind is the responsibility of the board.

Recognition of Specialist Teachers for the purposes of recommending specialized equipment for blind/low vision, deaf/hard of hearing and/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 Blind/Low Vision, Deafblind or Deaf or Hard of Hearing

- Recognition as a Certified Vision Aids Technologist or Recognition as an ADP (Assistive Devices Program - MOH) Authorizer for the Blind, and the following pieces **in addition** to the above:
 - 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 are accountable for purchases made using SEA Formula and Claims-Based funding. As such, they are required to document all purchases made using SEA 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 SEA funding is used must be retained by boards for all equipment, regardless of the cost of the equipment.

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 for component-based equipment purchases.

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 and not recorded in other years.

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 22, 2027. This includes a list of expenditures, by category, and any additional reporting questions.

Table C: Summary of Required Documentation for Specialized Equipment

Documentation	Requirements / Description	Formula component	Claims-Based component
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 education program signed by the principal.	☑	☑

Documentation	Requirements / Description	Formula component	Claims-Based component
Professional Assessment for Required Equipment	- An assessment or assessments from one or more appropriately qualified professional.	*	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

* Boards are encouraged to have internal policies regarding obtaining professional assessments for the appropriate use of equipment, and the safe use of the equipment, for students when purchasing items with formula component funding.

All required documentation maintained by boards may be requested for review by ministry staff and ministry staff may require boards to provide more details (e.g., grade, panel, circumstances).

The ministry requires that, for monitoring purposes, documents related to student claims for SEA 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 22, 2027, Formula Component Form** (Appendix 2) certifying that SEA funding has been used in compliance with these Directives – or has been treated as SEF 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 22, 2027, 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

Asset Management

Equipment items purchased with SEA funding are considered tangible assets which are the property of the board and boards have a responsibility to protect, maintain and manage them as a public resource.

The ministry expects boards will ensure that students with special education needs receive equipment necessary to 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. SEA equipment is to support a learning need and equipment that is meant to support other student needs should be provided through other means (e.g., community social or health services) and not through SEA Claims-Based funding.

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 when students outgrow equipment or when equipment wears out through use, as required (this may require another assessment of the need and most cost-effective equipment).
- 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.
- When appropriate and possible, equipment should be shared among several students (e.g., when not being used by the student for whom it was purchased or to whom it is assigned).
- 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 SEA assets are no longer in use by students but are still in good working order, boards should consider providing 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 will develop policies and procedures that provide board staff with direction on issues such as:

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

When SEA 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

Where appropriate, students' equipment (e.g., a student's specialized 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. Boards should have policies covering the use of SEA funded equipment in settings outside of the school.

When a student for whom equipment purchased with SEA funding moves to a new board in Ontario, 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 in a reasonable timeframe (e.g., 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 SEA funding is to move with the student.

Table D: Expectations for the Transfer of Equipment with a Student

To/Receiving	From/Sending		
	District School Board	Isolate School Authority	Section 68 School Authority
District School Board	Yes	Yes	Yes
Isolate 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

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

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

The SEA business cycle/application process will continue to run from May 1st of one year to April 30th 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 1st each year should be claimed in the following year's business cycle.

It is the ministry's expectation that equipment that aligns with these Directives 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 at 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 SEA amounts in each board's financial statements.

Board Submissions

The ministry requires that boards send their SEA submissions (forms in Appendix 1 and 2) in Excel format. PDF versions and Google Sheets of SEA forms will not be accepted.

Claims-Based Component (Appendix 1)

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, to access the Ontario curriculum or participate in a board-determined alternative program and/or course, and when it supports the student's learning by meeting their physical, personal care, auditory, communication or visual needs while at school (e.g., toileting) and which is outlined in their IEP, costing \$5,000 or over before taxes.

Documentation must show the required information for each claim included in this SEA business cycle (i.e., for items with invoice dates up to and including April 30, 2027).

School boards must report how they spent their SEA Claims-Based component funding - less the HST. For clarity, this must include the total cost the board spent, not including HST amounts that are reimbursed.

An electronic copy of the form will be available from the ministry's regional offices. School boards must submit Appendix 1 to the ministry by May 22, 2027, via Secure Online Data Transfer (SODT) (see instructions below).

Formula Component (Appendix 2)

Boards are required to complete and submit the Formula Component Form (Appendix 2) to report eligible purchases to be utilized by students with special education needs, as outlined in the Formula Component section of Table C. Eligible Expenses.

As part of the Appendix 2 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. School boards must submit Appendix 2 to the ministry by May 22, 2027, via Secure Online Data Transfer (SODT) (see instructions below).

Accountability Measures

The ministry may select a sample of SEA purchases as part of the school year monitoring process to ensure compliance with these Directives. Files related to the sampled SEA 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 SEA 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, 2026 to April 30, 2027)

June 30, 2026

- Boards will submit their Estimates financial report in EFIS, which will include their projected Formula component and Claims-Based component funding for the 2025-26 school year.

December 15, 2026

- 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 2026-27 school year.

May 22, 2027

- Boards will submit to their Regional Office their final composite list of SEA Claims-Based component purchases made with SEA funding with invoiced amounts for all eligible purchases (Appendix 1) for students enrolled in the 2026-27 school year.
- Boards will submit to their Regional Office their final SEA Form (Appendix 2) outlining SEA Formula expenditures by category for the 2026-27 school year.

- Boards must submit an electronic copy of the certified SEA 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 29, 2027

- The ministry will have reviewed, approved and finalized all SEA claims provided that boards submit fulsome documentation by the deadline.
- The ministry will notify boards of their final SEA funding approved amounts.

Fall/Winter 2027

- Boards' final 2026-27 SEA 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.

Secure Online Claims Submissions

The ministry requires that boards upload their Excel 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.

Note: PDF versions and Google sheets of SEA forms will not be accepted. Appendix 1 and 2 must be on the original Excel form.

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

- Appendix A: SODT User Guide
- Appendix B: SODT Security Form: User Account for Secure Online Data Transfer Tool
- Appendix C: External Entra ID User Guide

To access the **SODT application**, please follow the instructions below:

- **New Users:** Complete and submit the attached **SODT Security Form**.
- **Existing Users:** Email **ONSIS** to request portal access. You must **CC your board LUA** on the message.

Note: Please specify which **portal type** is required in your request.

Once access to SODT has been set up, follow the steps in the External Entra ID User Guide (appendix C) and SODT User Guide (appendix A) for steps on how to login and upload documents onto the SODT Tool.

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

New SODT Users

- Complete and submit the SODT Security Form: See Appendix B (SODT: User Account for Secure Online Data Transfer Tool). Please disregard the 'Preferred Username for Log-in, options 1 and 2' on this form. Your registered email address is your login name.

- **Section 1:** complete Section 1, 'New User Account Only', ensuring the first name, last name and email address.
 - 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 folder the user requires access to (in this case, it is the 'Specialized Equipment Allocation' folder).
 - you may manually write it on the form or attach a letter to your request.
 - For e-signatures, the ministry requires a digital certificate which is cryptographically bound to the signed document and can be verified (i.e. providing proof of your identity). If there is no digital certificate attached to the e-signature, please submit with a physical signature - authentic (wet) signatures.
- **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) in PDF format.**
 - Boards are to indicate which SODT folder they are requesting access to in their email (i.e. '**Specialized Equipment Allocation**' folder).
- Illegibility or incomplete information will delay form processing.

Existing SODT Users:

- 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 the '**Specialized Equipment Allocation**' folder within SODT if they don't already have access to that specific folder. Requests are to be sent to the OnSIS team at onsis_sison@ontario.ca.

Once SODT access has been obtained with the appropriate '**Specialized Equipment Allocation**' folder, please refer to Appendix C: External Entra ID User Guide and Appendix A – SODT User Guide for steps on how to login and upload documents onto the SODT Tool.

Note: When submitting SEA forms to the ministry, the following naming conventions must be used when uploading Excel files to SODT:

- **B12345_Board_Name_SEA_2026_2027_Appendix 1**
- **B12345_Board_Name_SEA_2026_2027_Appendix 2**

The due date to submit SEA Appendices 1 and 2 for the 2026-27 school year through the SODT Tool is **May 22, 2027**. 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.

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

Appendix 3: Specialized Equipment Allocation Claims Eligibility Checklist

DETERMINATION OF ELIGIBILITY FORM

The following checklist should include “yes” responses for each criterion, in accordance with the SEA Directives, in order to be eligible for approval.

Criteria	Yes (eligible)	No (not eligible)
1. The equipment is directly required and essential to access the Ontario curriculum or participate in a board-determined alternative program and/or course, and when it supports the student’s learning by meeting their physical, personal care, auditory, communication or visual needs while at school (e.g., toileting) and which is outlined in their IEP	<input type="checkbox"/>	<input type="checkbox"/>
2. The equipment is \$5,000 and over before taxes.	<input type="checkbox"/>	<input type="checkbox"/>
3. The equipment is a single item only.	<input type="checkbox"/>	<input type="checkbox"/>
4. The need for equipment has been recommended by a professional recommendation and compliant with functionality requirements as described in the SEA Directives.	<input type="checkbox"/>	<input type="checkbox"/>
5. The need and use of equipment is to support learning and outlined in the student's current IEP.	<input type="checkbox"/>	<input type="checkbox"/>
6. The board has sought efficiencies (i.e., has selected the most cost-effective equipment that will meet the student's needs as described in the SEA Directives).	<input type="checkbox"/>	<input type="checkbox"/>
7. For a single item costing between \$5,000 and \$10,000 boards must obtain at least three quotes. If the board has an established procurement arrangement through a procurement process that meets the requirements of the government procurement directive (i.e., Vendor of Record (VOR)), they may continue to use that VOR; or Where the procurement value is \$10,000 and over, the board has demonstrated that it complies with the rules in the BPS Procurement Directive relating to open, competitive procurement processes.	<input type="checkbox"/>	<input type="checkbox"/>
8. The equipment is not: <ul style="list-style-type: none"> • a capital expenditure (for instance, a fixed or hard-wired items, building modifications) • curriculum material or consumable item (for instance textbook transcription into accessible formats like Braille) • something that should be considered a school operational expense (for instance, evacuation chairs) • on the ineligible list or otherwise not allowed in these Directives. • something that should be considered a regular day school expense (for instance, school purchases for all students in a classroom – not a specific student with special education needs). 	<input type="checkbox"/>	<input type="checkbox"/>

Acronyms

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