

MINISTRY OF CULTURE

SUMMARY

The Ministry of Culture encourages the arts, protects Ontario's heritage and advances the public library system and cultural industries in order to maximize their contribution to the province's economic and social vitality. Through funding from gaming revenues, the Ontario Trillium Foundation helps community organizations address local priorities in arts and culture, sport and recreation, the environment and social and human services by making strategic investments in collaboration with charities and non-profit organizations.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
\$		\$	\$
OPERATING			
1,000	Ministry Administration Program	1,000	-
131,426,500	Culture Program ¹	140,754,700	141,476,747
100,001,000	Ontario Trillium Foundation Program	100,001,000	100,000,000
231,428,500	Ministry Total Operating	240,756,700	241,476,747
198,119,200	Less: Special Warrants	146,953,000	-
<u>33,309,300</u>	< TOTAL OPERATING TO BE VOTED	<u>93,803,700</u>	<u>241,476,747</u>
231,428,500	Ministry Total Operating		
14,100,000	Net Consolidation Adjustment - Ontario Science Centre		
6,300,000	Net Consolidation Adjustment - Ontario Trillium Foundation		
17,650,000	Net Consolidation Adjustment - Royal Ontario Museum		
<u>269,478,500</u>	TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF CULTURE

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	\$	\$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	240,756,700	
2. Government Reorganization		
2.1 Transfer of functions from other Ministries		241,476,747
	240,756,700	241,476,747

MINISTRY OF CULTURE
RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item	Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
	\$ millions	\$ millions	\$ millions	\$ millions	\$ millions
OPERATING					
2801	Ministry Administration Program				
1	Ministry Administration				
	-	-	-	-	-
2802	Culture Program				
1	Culture ¹				
	140.8	(1.1)	139.6	131.4	(8.2)
	140.8	(1.1)	139.6	131.4	(8.2)
2803	Ontario Trillium Foundation Program				
1	Ontario Trillium Foundation				
	100.0	-	100.0	100.0	-
	100.0	-	100.0	100.0	-
	240.8	(1.1)	239.6	231.4	(8.2)

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero.

Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. (Note: adjustments of less than \$0.05 million are not shown)

\$ millions

- (1.1) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

(1.1) << Total Adjustments

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- NOTES -

**MINISTRY OF CULTURE
SUMMARY**

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
\$		\$	\$
CAPITAL			
85,000,000	Culture Capital Program	8,003,000	8,150,400
85,000,000	Ministry Total Capital	8,003,000	8,150,400
59,000,000	Less: Special Warrants	8,000,000	-
<u>26,000,000</u>	< TOTAL CAPITAL TO BE VOTED	<u>3,000</u>	<u>8,150,400</u>
85,000,000	Ministry Total Capital		
(6,300,000)	Net Consolidation Adjustment - Ontario Science Centre		
300,000	Net Consolidation Adjustment - Ontario Trillium Foundation		
26,700,000	Net Consolidation Adjustment - Royal Ontario Museum		
<u>105,700,000</u>	TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS		

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
CAPITAL	\$	\$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	8,003,000	
2. Government Reorganization		
2.1 Transfer of functions from other Ministries		8,150,400
	<u>8,003,000</u>	<u>8,150,400</u>

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF CULTURE
RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item	Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
	\$ millions	\$ millions	\$ millions	\$ millions	\$ millions
CAPITAL					
2804	Culture Capital Program				
1	Culture Capital				
	8.0	-	8.0	85.0	77.0
	<u>8.0</u>	<u>-</u>	<u>8.0</u>	<u>85.0</u>	<u>77.0</u>
	Ministry Total Capital				
	<u>8.0</u>	<u>-</u>	<u>8.0</u>	<u>85.0</u>	<u>77.0</u>

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero.

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Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting.
(Note: adjustments of less than \$0.05 million are not shown)

no adjustments from cash to accrual

MINISTRY OF CULTURE

MINISTRY ADMINISTRATION PROGRAM :

The Ministry Administration program includes the Minister's Office and the Deputy Minister's Office. The program is responsible for overseeing the operations and policies of the Ministry.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
2801		MINISTRY ADMINISTRATION PROGRAM		
OPERATING				
1	1,000	Ministry Administration	1,000	-
	1,000	Total Operating	1,000	-
	1,000	Amount to be Voted	1,000	-

- NOTES -

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MINISTRY OF CULTURE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (2801-1)	\$
Services	<u>1,000</u>
	<u>1,000</u>
Total Operating for Ministry Administration Program	<u><u>1,000</u></u>

MINISTRY OF CULTURE

CULTURE PROGRAM :

The Culture Program encourages the arts and cultural industries, protects Ontario's heritage and advances the public library system in order to maximize their contribution to the province's economic and social vitality.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
2802		CULTURE PROGRAM		
OPERATING				
1	131,426,500	Culture ¹	140,754,700	141,476,747
	131,426,500	Total Operating	140,754,700	141,476,747
	98,119,200	Less: Special Warrants	46,953,000	-
	<u>33,307,300</u>	Amount to be Voted	<u>93,801,700</u>	<u>141,476,747</u>

- NOTES -

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MINISTRY OF CULTURE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING		
Culture (2802-1)		\$
Salaries and wages		4,274,700
Employee benefits		451,600
Transportation and communication		199,600
Services		648,800
Supplies and equipment		99,500
Transfer payments	\$	
Arts Sector Support	1,860,800	
Heritage Sector Support	3,620,900	
Libraries Sector Support	29,646,100	
Cultural Agencies Support ..	2,048,500	
Art Gallery of Ontario	11,182,500	
McMichael Canadian Collection	2,740,800	
Ontario Arts Council	24,937,400	
Ontario Media Development Corporation ..	9,428,500	
Ontario Heritage Foundation	2,195,800	
Ontario Science Centre	15,199,400	
Royal Botanical Gardens ...	1,598,500	
Royal Ontario Museum	18,517,800	
Science North	2,776,300	
		<u>125,753,300</u>
		131,427,500
Less: Recoveries		<u>1,000</u>
		<u>131,426,500</u>
Total Operating for Culture Program		<u><u>131,426,500</u></u>

MINISTRY OF CULTURE

ONTARIO TRILLIUM FOUNDATION PROGRAM :

The Ontario Trillium Foundation helps community organizations address local priorities in arts and culture, sport and recreation, the environment and social and human services by making strategic investments in collaboration with charities and non-profit organizations.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
2803		ONTARIO TRILLIUM FOUNDATION PROGRAM		
OPERATING				
1	100,001,000	Ontario Trillium Foundation	100,001,000	100,000,000
	100,001,000	Total Operating	100,001,000	100,000,000
	100,000,000	Less: Special Warrants	100,000,000	-
	<u>1,000</u>	Amount to be Voted	<u>1,000</u>	<u>100,000,000</u>

- NOTES -

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STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ontario Trillium Foundation (2803-1)	\$
Transfer payments	
Ontario Trillium Foundation	<u>100,001,000</u>
	<u>100,001,000</u>
Total Operating for Ontario Trillium Foundation Program	<u><u>100,001,000</u></u>

MINISTRY OF CULTURE

CULTURE CAPITAL PROGRAM :

The Culture Capital Program preserves and enhances Ontario's investment in culture infrastructure, including the Ministry's agencies.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
2804		CULTURE CAPITAL PROGRAM		
CAPITAL				
1	85,000,000	Culture Capital	8,003,000	8,150,400
	85,000,000	Total Capital	8,003,000	8,150,400
	59,000,000	Less: Special Warrants	8,000,000	-
	<u>26,000,000</u>	Amount to be Voted	<u>3,000</u>	<u>8,150,400</u>

- NOTES -

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STANDARD ACCOUNTS CLASSIFICATION

CAPITAL		
Culture Capital (2804-1)		\$
Transfer payments	\$	
Cultural Agencies Repairs and Rehabilitation	5,000,000	
SuperBuild Sports, Culture and Tourism Partnerships	40,000,000	
Sports, Culture and Tourism Partnerships - COIP Contribution	<u>40,000,000</u>	
		<u>85,000,000</u>
		<u>85,000,000</u>
Total Capital for Culture Capital Program		<u><u>85,000,000</u></u>

