

MINISTRY OF EDUCATION

SUMMARY

The Ministry of Education is committed to providing Ontario students with an excellent and accountable elementary/secondary education, so their futures and that of the Province will be characterized by continued prosperity, stability and growth.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
\$		\$	\$
OPERATING			
21,316,646	Ministry Administration Program ¹	20,989,340	20,885,039
10,005,815,400	Elementary and Secondary Education Program ^{2,3,4}	9,396,271,300	9,012,921,412
10,027,132,046	Ministry Total Operating	9,417,260,640	9,033,806,451
4,994,058,900	Less: Special Warrants	2,600,630,500	-
306,048,246	Less: Statutory Appropriations	670,048,240	645,079,847
<u>4,727,024,900</u>	< TOTAL OPERATING TO BE VOTED	<u>6,146,581,900</u>	<u>8,388,726,604</u>
10,027,132,046	Ministry Total Operating		
1,060,000	Net Consolidation Adjustment - Education Quality and Accountability Office		
(6,420,700)	Net Consolidation Adjustment - Ontario Educational Communications Authority (TV Ontario)		
<u>10,021,771,346</u>	TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS		
Assets			
625,000	Elementary and Secondary Education Program	-	6,530,016
625,000	Ministry Total Assets	-	6,530,016
624,000	Less: Special Warrants	-	-
<u>1,000</u>	< TOTAL ASSETS TO BE VOTED	<u>-</u>	<u>6,530,016</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.

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.

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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					
1001	Ministry Administration Program				
1	20.9	(0.7)	20.3	21.3	1.0
S	-	-	-	-	-
S	-	-	-	-	-
	<u>21.0</u>	<u>(0.7)</u>	<u>20.3</u>	<u>21.3</u>	<u>1.0</u>
1002	Elementary and Secondary Education Program				
1	8,660.4	(49.8)	8,610.6	9,632.8	1,022.2
2	65.8	(1.7)	64.1	67.0	2.9
S	670.0	(522.4)	147.6	306.0	158.4
	<u>9,396.3</u>	<u>(574.0)</u>	<u>8,822.3</u>	<u>10,005.8</u>	<u>1,183.5</u>
	9,417.3	(574.7)	8,842.6	10,027.1	1,184.5

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.	(0.7) 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
2.	(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
	(48.8) transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
	0.1 adjustment for differences between when payments are made to suppliers (cash basis) and when the goods and services are received (accrual basis)
3.	(1.7) 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
4.	(522.4) adjustment for the difference between contributions under the Teachers' Pension Act (cash basis) and the cost to the Province of pension benefits earned by teachers (accrual basis)
	<u>(574.7)</u> << Total Adjustments

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SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
\$		\$	\$
CAPITAL			
16,085,000	Elementary and Secondary Education Program	9,706,000	17,145,959
16,085,000	Ministry Total Capital	9,706,000	17,145,959
3,000,000	Less: Special Warrants	-	-
<u>13,085,000</u>	< TOTAL CAPITAL TO BE VOTED	<u>9,706,000</u>	<u>17,145,959</u>
16,085,000	Ministry Total Capital		
<u>16,085,000</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.

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MINISTRY OF EDUCATION
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					
1002	Elementary and Secondary Education Program				
3	Support for Elementary and Secondary Education				
	9.7	-	9.7	16.1	6.4
	<u>9.7</u>	<u>-</u>	<u>9.7</u>	<u>16.1</u>	<u>6.4</u>
	Ministry Total Capital				
	<u>9.7</u>	<u>-</u>	<u>9.7</u>	<u>16.1</u>	<u>6.4</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 EDUCATION

MINISTRY ADMINISTRATION PROGRAM :

To provide the overall direction required to enable the Ministry of Education to meet its objectives; and to provide the administrative and support services for the operational programs of the Ministry of Education.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
1001		MINISTRY ADMINISTRATION PROGRAM		
OPERATING				
1	21,268,400	Ministry Administration ¹	20,942,500	20,839,562
S	36,057	Minister's Salary, the <i>Executive Council Act</i>	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the <i>Executive Council Act</i> ..	11,834	11,490
	<u>21,316,646</u>	Total Operating	<u>20,989,340</u>	<u>20,885,039</u>
	11,302,400	Less: Special Warrants	8,223,000	-
	48,246	Less: Statutory Appropriations	46,840	45,477
	<u>9,966,000</u>	Amount to be Voted	<u>12,719,500</u>	<u>20,839,562</u>

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MINISTRY OF EDUCATION

ELEMENTARY AND SECONDARY EDUCATION PROGRAM :

The program provides policy and program direction and financial support to elementary and secondary schools and agencies in Ontario in order to foster and sustain a high-quality education system for all students in this province, no matter where they live. The program aims to achieve three primary outcomes: excellence in student achievement; preparation of all students for success in further education, work, and community life; and improvement of Ontario's ability to compete in a global marketplace.

Key components of the program are: supporting the implementation of a rigorous curriculum, supporting student learning and maintaining challenging standards of achievement, and supporting excellence in teaching; provision of financial support to a streamlined and efficient education system with a focus on teaching and learning in the classroom, accountability for the funding of elementary and secondary education, and operation of provincial schools for the deaf, blind, deaf/blind and students with learning disabilities.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
1002		ELEMENTARY AND SECONDARY EDUCATION PROGRAM		
OPERATING				
1	9,632,812,200	Policy and Program Delivery ²	8,660,441,400	8,301,586,280
2	67,003,200	Educational Operations ³	65,828,500	66,300,762
S	306,000,000	Teachers' Pension Fund ⁴	670,001,400	645,034,370
	<u>10,005,815,400</u>	Total Operating	<u>9,396,271,300</u>	<u>9,012,921,412</u>
	4,982,756,500	Less: Special Warrants	2,592,407,500	-
	<u>306,000,000</u>	Less: Statutory Appropriations	<u>670,001,400</u>	<u>645,034,370</u>
	<u><u>4,717,058,900</u></u>	Amount to be Voted	<u><u>6,133,862,400</u></u>	<u><u>8,367,887,042</u></u>
Assets				
4	625,000	Policy and Program Delivery	-	6,530,016
	<u>625,000</u>	Total Assets	<u>-</u>	<u>6,530,016</u>
	624,000	Less: Special Warrants	-	-
	<u><u>1,000</u></u>	Amount to be Voted	<u><u>-</u></u>	<u><u>6,530,016</u></u>

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VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
1002		ELEMENTARY AND SECONDARY EDUCATION PROGRAM		
CAPITAL				
3	16,085,000	Support for Elementary and Secondary Education	9,706,000	17,145,959
	16,085,000	Total Capital	9,706,000	17,145,959
	3,000,000	Less: Special Warrants	-	-
	<u>13,085,000</u>	Amount to be Voted	<u>9,706,000</u>	<u>17,145,959</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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