

MINISTRY OF THE ENVIRONMENT

SUMMARY

The Ministry's mandate is to restore, protect and enhance the environment to ensure public health, environmental and economic vitality.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
\$		\$	\$
OPERATING			
48,637,546	Ministry Administration Program ¹	47,620,440	46,981,130
210,922,000	Environmental Protection Program ^{2,3,4}	185,744,300	165,925,496
6,261,500	Conservation and Stewardship Program ⁵	6,488,300	4,846,430
265,821,046	Ministry Total Operating	239,853,040	217,753,056
144,000,000	Less: Special Warrants	99,680,000	-
57,446	Less: Statutory Appropriations	46,840	45,477
121,763,600	< TOTAL OPERATING TO BE VOTED	140,126,200	217,707,579
265,821,046	Ministry Total Operating		
265,821,046	TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS		

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	274,075,074	
1.2 2001-02 Public Accounts		217,753,056
2. Government Reorganization		
2.1 Transfer of functions to other Ministries	(34,222,034)	
	239,853,040	217,753,056

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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MINISTRY OF ENVIRONMENT
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					
1101	Ministry Administration Program				
1	47.6	(1.5)	46.1	48.6	2.5
S	-	-	-	-	-
S	-	-	-	-	-
	<u>47.6</u>	<u>(1.5)</u>	<u>46.1</u>	<u>48.6</u>	<u>2.5</u>
1102	Environmental Protection Program				
1	7.5	(0.2)	7.2	4.6	(2.7)
2	92.8	(2.9)	89.8	107.0	17.1
3	85.5	(2.7)	82.8	99.4	16.6
S	-	-	-	-	-
S	-	-	-	-	-
	<u>185.7</u>	<u>(5.9)</u>	<u>179.9</u>	<u>210.9</u>	<u>31.1</u>
1103	Conservation and Stewardship Program				
1	0.6	-	0.6	0.6	-
2	5.9	(0.2)	5.7	5.7	-
	<u>6.5</u>	<u>(0.2)</u>	<u>6.3</u>	<u>6.3</u>	<u>-</u>
	<u>239.9</u>	<u>(7.6)</u>	<u>232.3</u>	<u>265.8</u>	<u>33.6</u>

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. (1.5) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, all of the government's employee pension costs on an accrual basis are reflected in the Estimates for Management Board Secretariat
2. (0.2) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, all of the government's employee pension costs on an accrual basis are reflected in the Estimates for Management Board Secretariat
3. (2.9) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, all of the government's employee pension costs on an accrual basis are reflected in the Estimates for Management Board Secretariat
4. (2.7) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, all of the government's employee pension costs on an accrual basis are reflected in the Estimates for Management Board Secretariat
5. (0.2) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, all of the government's employee pension costs on an accrual basis are reflected in the Estimates for Management Board Secretariat

(7.6) << Total Adjustments

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SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
\$		\$	\$
CAPITAL			
13,525,000	Environmental Protection Program	14,130,800	19,031,566
1,125,000	Infrastructure Development Program	2,919,100	997,360
<u>14,650,000</u>	Ministry Total Capital	<u>17,049,900</u>	<u>20,028,926</u>
7,000,000	Less: Special Warrants	12,830,800	-
<u>7,650,000</u>	< TOTAL CAPITAL TO BE VOTED	<u>4,219,100</u>	<u>20,028,926</u>
<u>14,650,000</u>	Ministry Total Capital		
<u>14,650,000</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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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					
1102	Environmental Protection Program				
4	7.6	-	7.6	9.6	1.9
5	6.5	-	6.5	4.0	(2.5)
	<u>14.1</u>	<u>-</u>	<u>14.1</u>	<u>13.5</u>	<u>(0.6)</u>
1105	Infrastructure Development Program				
1	2.9	-	2.9	1.1	(1.8)
	<u>2.9</u>	<u>-</u>	<u>2.9</u>	<u>1.1</u>	<u>(1.8)</u>
	17.0	-	17.0	14.7	(2.4)

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)*

no adjustments from cash to accrual

MINISTRY OF THE ENVIRONMENT

MINISTRY ADMINISTRATION PROGRAM :

This program provides financial, audit, administrative, corporate policy and business planning, personnel support and systems development services. Legal and information services are also included in this program.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
1101		MINISTRY ADMINISTRATION PROGRAM		
OPERATING				
1	48,589,300	Ministry Administration ¹	47,573,600	46,935,653
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>48,637,546</u>	Total Operating	<u>47,620,440</u>	<u>46,981,130</u>
	24,400,000	Less: Special Warrants	23,153,000	-
	48,246	Less: Statutory Appropriations	46,840	45,477
	<u>24,189,300</u>	Amount to be Voted	<u>24,420,600</u>	<u>46,935,653</u>

- NOTES -

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MINISTRY OF THE ENVIRONMENT

ENVIRONMENTAL PROTECTION PROGRAM :

This program supports the core business of Environmental Protection by developing plans, programs and partnerships to achieve cleaner air, cleaner water, cleaner land and healthier ecosystems and by delivering programs to monitor, assess and enforce compliance with Ministry policies and legislation.

A Spills Action Centre operates the Pollution Hotline and provides 24-hour access for spills reporting and coordinating spills investigations. An Environmental Clean-Up Fund supports remediation activities and a central laboratory supports program activities.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
1102		ENVIRONMENTAL PROTECTION PROGRAM		
OPERATING				
1	4,571,600	Program Administration ²	7,480,100	3,914,993
2	106,954,800	Environmental Services ³	92,758,700	84,005,846
3	99,386,400	Compliance ⁴	85,505,500	78,004,657
S	8,200	Bad Debt Expense, the <i>Financial Administration Act</i>	-	-
S	1,000	Bad Debt Expense, the <i>Financial Administration Act</i>	-	-
	<u>210,922,000</u>	Total Operating	<u>185,744,300</u>	<u>165,925,496</u>
	116,500,000	Less: Special Warrants	73,692,000	-
	9,200	Less: Statutory Appropriations	-	-
	<u>94,412,800</u>	Amount to be Voted	<u>112,052,300</u>	<u>165,925,496</u>
CAPITAL				
4	9,550,000	Environmental Services	7,630,800	13,418,686
5	3,975,000	Compliance	6,500,000	5,612,880
	<u>13,525,000</u>	Total Capital	<u>14,130,800</u>	<u>19,031,566</u>
	6,400,000	Less: Special Warrants	11,630,800	-
	<u>7,125,000</u>	Amount to be Voted	<u>2,500,000</u>	<u>19,031,566</u>

- NOTES -

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ENVIRONMENTAL PROTECTION PROGRAM - Continued
STANDARD ACCOUNTS CLASSIFICATION

Compliance (1102-3)		\$	CAPITAL		
Salaries and wages		57,326,700	Environmental Services (1102-4)		\$
Employee benefits		6,644,900	Transfer payments		\$
Transportation and communication		5,130,100	Grants for Great Lakes		
Services		23,500,400	Clean-Up Projects	1,000,000	
Supplies and equipment		6,784,300	Grants for		
		<u>99,386,400</u>	Watershed-based Source		
			Protection Planning	<u>7,000,000</u>	8,000,000
Statutory Appropriations			Other transactions		
Other transactions			Capital Investments		<u>1,550,000</u>
Bad Debt Expense, the <i>Financial</i>					<u>9,550,000</u>
<i>Administration Act</i>		1,000			
		<u>1,000</u>	Compliance (1102-5)		
Total Operating for Environmental Protection		<u>210,922,000</u>	Services		379,300
Program			Transfer payments		
			Grants for Environmental Clean-Up		
			Projects		2,500,000
			Other transactions		
			Capital Investments		<u>1,095,700</u>
					<u>3,975,000</u>
			Total Capital for Environmental Protection		<u>13,525,000</u>
			Program		

MINISTRY OF THE ENVIRONMENT

CONSERVATION AND STEWARDSHIP PROGRAM :

This program supports the core business of conservation by encouraging the sustainable use of water, land and material resources.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
1103		CONSERVATION AND STEWARDSHIP PROGRAM		
OPERATING				
1	588,300	Program Administration	613,500	477,482
2	5,673,200	Conservation and Stewardship ⁵	5,874,800	4,368,948
	<u>6,261,500</u>	Total Operating	<u>6,488,300</u>	<u>4,846,430</u>
	3,100,000	Less: Special Warrants	2,835,000	-
	<u>3,161,500</u>	Amount to be Voted	<u>3,653,300</u>	<u>4,846,430</u>

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MINISTRY OF THE ENVIRONMENT

INFRASTRUCTURE DEVELOPMENT PROGRAM :

This program supports the core business of Environmental Protection by assisting municipalities to fund water and sewage facilities and to maximize the capacity and performance of these facilities.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
1105		INFRASTRUCTURE DEVELOPMENT PROGRAM		
CAPITAL				
1	1,125,000	Water and Sewage Infrastructure	2,919,100	997,360
	1,125,000	Total Capital	2,919,100	997,360
	600,000	Less: Special Warrants	1,200,000	-
	<u>525,000</u>	Amount to be Voted	<u>1,719,100</u>	<u>997,360</u>

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STANDARD ACCOUNTS CLASSIFICATION

CAPITAL	
Water and Sewage Infrastructure (1105-1)	\$
Transfer payments	\$
Grants for Water and Sewage Construction Projects	125,000
Provincial Water Protection Fund	<u>1,000,000</u>
	<u>1,125,000</u>
	<u>1,125,000</u>
Total Capital for Infrastructure Development Program	<u><u>1,125,000</u></u>

