

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

SUMMARY

The Ministry of Training, Colleges and Universities is committed to providing Ontarians with excellent and accountable postsecondary education and training, 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			
9,854,146	Ministry Administration Program ¹	9,849,340	9,710,958
3,538,944,400	Postsecondary Education Program ^{2,3,4}	3,148,625,400	2,922,349,632
419,125,000	Training and Employment Program ^{5,6,7}	382,096,800	346,359,623
3,967,923,546	Ministry Total Operating	3,540,571,540	3,278,420,213
2,220,323,700	Less: Special Warrants	949,500,000	-
66,203,746	Less: Statutory Appropriations	46,840	45,477
<u>1,681,396,100</u>	< TOTAL OPERATING TO BE VOTED	<u>2,591,024,700</u>	<u>3,278,374,736</u>
3,967,923,546	Ministry Total Operating		
26,000,000	Net Consolidation Adjustment - Ontario Educational Communications Authority (TV Ontario)		
<u>3,993,923,546</u>	TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS		
Assets			
251,675,500	Postsecondary Education Program	-	-
12,900,000	Training and Employment Program	4,200,000	2,014,700
264,575,500	Ministry Total Assets	4,200,000	2,014,700
174,075,500	Less: Special Warrants	-	-
<u>90,500,000</u>	< TOTAL ASSETS TO BE VOTED	<u>4,200,000</u>	<u>2,014,700</u>

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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 TRAINING, COLLEGES AND UNIVERSITIES

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	3,540,571,540	
1.2 2001-02 Public Accounts		3,273,420,213
2. Government Reorganization		
2.1 Transfer of functions from other Ministries		5,000,000
	3,540,571,540	3,278,420,213

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES
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					
3001	Ministry Administration Program				
1	9.8	(0.1)	9.7	9.8	0.1
S	-	-	-	-	-
S	-	-	-	-	-
	<u>9.8</u>	<u>(0.1)</u>	<u>9.8</u>	<u>9.9</u>	<u>0.1</u>
3002	Postsecondary Education Program				
1	2,689.5	(13.9)	2,675.6	3,132.3	456.7
2	459.2	(134.3)	324.8	340.7	15.8
S	-	82.8	82.8	66.0	(16.8)
	<u>3,148.6</u>	<u>(65.5)</u>	<u>3,083.2</u>	<u>3,538.9</u>	<u>455.8</u>
3003	Training and Employment Program				
1	54.6	(0.2)	54.4	57.9	3.5
2	198.3	1.9	200.2	215.0	14.8
3	129.2	(0.6)	128.6	146.1	17.5
S	-	-	-	0.1	0.1
	<u>382.1</u>	<u>1.1</u>	<u>383.2</u>	<u>419.1</u>	<u>35.9</u>
	<u>3,540.6</u>	<u>(64.4)</u>	<u>3,476.1</u>	<u>3,967.9</u>	<u>491.8</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. (0.1) 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
2. (0.4) 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
(13.5) 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)
3. (0.2) 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
(134.1) adjustment for the difference between payments that are required under the program (cash basis) and the anticipated cost to the Province related to students enrolled during the year (accrual basis)
4. 82.8 amounts owed to the Province that are expected to become uncollectible in the year (bad debts expense was not reflected on the cash basis)
5. (0.2) 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

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RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

- 6. (0.3) 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
 - 2.2 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)
- 7. (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
 - 0.1 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)

(64.4) << Total Adjustments

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
\$		\$	\$
CAPITAL			
87,055,000	Postsecondary Education Program ^A	54,000,000	41,010,583
10,000,000	Training and Employment Program	10,000,000	4,684,396
97,055,000	Ministry Total Capital	64,000,000	45,694,979
63,041,200	Less: Special Warrants	4,000,000	-
<u>34,013,800</u>	< TOTAL CAPITAL TO BE VOTED	<u>60,000,000</u>	<u>45,694,979</u>
97,055,000	Ministry Total Capital		
1,465,000	Net Consolidation Adjustment - Ontario Educational Communications Authority (TV Ontario)		
<u>98,520,000</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	54,000,000	
1.2 2001-02 Public Accounts		45,694,979
2. Supplementary Estimates		
2.1 2002-03 Supplementary Estimates	10,000,000	
	<u>64,000,000</u>	<u>45,694,979</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 TRAINING, COLLEGES AND UNIVERSITIES

- NOTES -

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES
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					
3002	Postsecondary Education Program				
3	54.0	1.5	55.5	87.1	31.6
	54.0	1.5	55.5	87.1	31.6
3003	Training and Employment Program				
4	10.0	-	10.0	10.0	-
	10.0	-	10.0	10.0	-
	Ministry Total Capital	1.5	65.5	97.1	31.6

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

- A. 1.5 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)

1.5 << Total Adjustments

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

MINISTRY ADMINISTRATION PROGRAM :

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

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
3001		MINISTRY ADMINISTRATION PROGRAM		
OPERATING				
1	9,805,900	Ministry Administration ¹	9,802,500	9,665,481
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>9,854,146</u>	Total Operating	<u>9,849,340</u>	<u>9,710,958</u>
	5,185,500	Less: Special Warrants	1,950,000	-
	48,246	Less: Statutory Appropriations	46,840	45,477
	<u>4,620,400</u>	Amount to be Voted	<u>7,852,500</u>	<u>9,665,481</u>

- NOTES -

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MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

POSTSECONDARY EDUCATION PROGRAM :

The program provides policy and program direction and financial support to postsecondary institutions in Ontario in support of the government's social and economic policy objectives with the goal of providing opportunities for excellent, accountable, relevant and accessible postsecondary education.

Key components of the program include operation of the Ontario Student Assistance Program; administering transfer payments to colleges and universities; developing policies and programs related to funding, governance, and programs of colleges and universities; regulating the colleges and private career colleges in accordance with applicable statutes; and facilitating expansion of private degree-granting activity and college applied degree programs through recommendations of the Post-secondary Education Quality Assessment Board.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
3002		POSTSECONDARY EDUCATION PROGRAM		
OPERATING				
1	3,132,270,900	Colleges and Universities ²	2,689,458,200	2,541,280,737
2	340,666,000	Student Support ³	459,167,200	381,068,895
S	66,007,500	Bad Debt Expenses for Student Loans, the <i>Financial Administration Act</i> ⁴	-	-
	<u>3,538,944,400</u>	Total Operating	<u>3,148,625,400</u>	<u>2,922,349,632</u>
	2,005,521,200	Less: Special Warrants	821,500,000	-
	66,007,500	Less: Statutory Appropriations	-	-
	<u>1,467,415,700</u>	Amount to be Voted	<u>2,327,125,400</u>	<u>2,922,349,632</u>
Assets				
4	165,575,500	Colleges and Universities	-	-
5	86,100,000	Student Support	-	-
	<u>251,675,500</u>	Total Assets	<u>-</u>	<u>-</u>
	165,575,500	Less: Special Warrants	-	-
	<u>86,100,000</u>	Amount to be Voted	<u>-</u>	<u>-</u>

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VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
3002		POSTSECONDARY EDUCATION PROGRAM		
CAPITAL				
3	87,055,000	Support for Postsecondary Education ^A	54,000,000	41,010,583
	87,055,000	Total Capital	54,000,000	41,010,583
	61,541,200	Less: Special Warrants	-	-
	<u>25,513,800</u>	Amount to be Voted	<u>54,000,000</u>	<u>41,010,583</u>

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MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

TRAINING AND EMPLOYMENT PROGRAM :

The program supports the delivery of programs and services which increase labour market supply to support economic growth; prepare unemployed Ontarians, particularly youth, to enter and re-enter the workforce; help students find summer employment; provide literacy and basic skills upgrading to assist entry or re-entry into the workforce; provide apprenticeship programs and services to support an effective skills training system; help foreign trained newcomers seeking to enter and practice their regulated occupation in Ontario; support lifelong learning through the Ontario Educational Communications Authority; and, provide policy, planning, research and evaluation leadership on labour market and training matters.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	\$		\$	\$
3003		TRAINING AND EMPLOYMENT PROGRAM		
OPERATING				
1	57,882,600	Policy and Intergovernmental ⁵	54,562,200	53,296,168
2	214,961,200	Employment Preparation ⁶	198,311,500	192,691,904
3	146,133,200	Apprenticeship and Training Services ⁷	129,223,100	100,371,551
S	148,000	Bad Debt Expenses for Loans for Tools, the <i>Financial Administration Act</i>	-	-
	<u>419,125,000</u>	Total Operating	<u>382,096,800</u>	<u>346,359,623</u>
	209,617,000	Less: Special Warrants	126,050,000	-
	148,000	Less: Statutory Appropriations	-	-
	<u>209,360,000</u>	Amount to be Voted	<u>256,046,800</u>	<u>346,359,623</u>
Assets				
5	3,500,000	Employment Preparation	-	-
6	9,400,000	Apprenticeship and Training Services	4,200,000	2,014,700
	<u>12,900,000</u>	Total Assets	<u>4,200,000</u>	<u>2,014,700</u>
	8,500,000	Less: Special Warrants	-	-
	<u>4,400,000</u>	Amount to be Voted	<u>4,200,000</u>	<u>2,014,700</u>

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	\$		\$	\$
3003		TRAINING AND EMPLOYMENT PROGRAM		
CAPITAL				
4	10,000,000	Apprenticeship and Training Services	10,000,000	4,684,396
	10,000,000	Total Capital	10,000,000	4,684,396
	1,500,000	Less: Special Warrants	4,000,000	-
	<u>8,500,000</u>	Amount to be Voted	<u>6,000,000</u>	<u>4,684,396</u>

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- NOTES -

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING		\$	Assets		\$
Policy and Intergovernmental (3003-1)			Employment Preparation (3003-5)		
Salaries and wages	3,018,600		Deposits and prepaid expenses	3,500,000	
Employee benefits	356,100			<u>3,500,000</u>	
Transportation and communication	248,700		Apprenticeship and Training Services		
Services	1,082,800		(3003-6)		
Supplies and equipment	136,300		Deposits and prepaid expenses	5,000,000	
Transfer payments			Loans and Investments		
Ontario Educational Communications			Loans for Tools	4,400,000	
Authority	53,040,100			<u>9,400,000</u>	
	<u>57,882,600</u>		Total Assets for Training and Employment		
			Program <u><u>12,900,000</u></u>		
Employment Preparation (3003-2)			CAPITAL		
Salaries and wages	5,495,400		Apprenticeship and Training Services		
Employee benefits	815,400		(3003-4)		
Transportation and communication	1,066,100		Transfer payments		
Services	2,705,000		Apprenticeship Enhancement Fund		
Supplies and equipment	222,000			10,000,000	
Transfer payments	\$			<u>10,000,000</u>	
Workplace Preparation	179,312,300		Total Capital for Training and Employment		
Summer Jobs Service	25,345,000		Program <u><u>10,000,000</u></u>		
	204,657,300				
	<u>214,961,200</u>				
Apprenticeship and Training Services					
(3003-3)					
Salaries and wages	13,492,200				
Employee benefits	1,933,900				
Transportation and communication	3,902,400				
Services	7,661,200				
Supplies and equipment	946,400				
Transfer payments					
Workplace Support	118,197,100				
	<u>146,133,200</u>				
Statutory Appropriations					
Other transactions					
Bad Debt Expenses for Loans for Tools,					
the <i>Financial Administration Act</i>	148,000				
	<u>148,000</u>				
Total Operating for Training and Employment	419,125,000				
Program	<u><u>419,125,000</u></u>				

