

# Financial Information



**Department of Education and Training**

**Reconciliation Statement  
(\$000s)**

<b>DETAILS</b>	
2017/18 Printed Estimates	<b>\$2,771,884</b>
Transfer from: Enabling Appropriations	4,138
<b>2017/18 TOTAL AUTHORITY</b>	<b>\$2,776,022</b>



**Manitoba Education and Training  
Expenditure Summary**

For the fiscal year ended March 31, 2018, with comparative figures for the previous fiscal year (\$000s)

Estimate 2017/18	Appropriation		Actual 2017/18	Actual 2016/17	Increase (Decrease)	Explanation Number
<b>Education and Training (16)</b>						
	16-1	Administration and Finance				
42	(a)	Minister's Salary	42	56	(14)	
	(b)	Executive Support				
649		- Salaries and Employee Benefits	594	1,288	(694)	1
165		- Other Expenditures	130	127	3	
	(c)	Financial and Administrative Services				
1,438		- Salaries and Employee Benefits	979	978	1	
146		- Other Expenditures	120	143	(23)	
	(d)	Innovative Technology Services				
484		- Salaries and Employee Benefits	505	491	14	
81		- Other Expenditures	79	75	4	
3,005		Total 16-1	2,449	3,158	(709)	

**Manitoba Education and Training  
Expenditure Summary**

For the fiscal year ended March 31, 2018, with comparative figures for the previous fiscal year (\$000s)

Estimate 2017/18	Appropriation	Actual 2017/18	Actual 2016/17	Increase (Decrease)	Explanation Number
	16-2 K-12 Education and Healthy Child Programs				
	(a) Division Administration				
411	- Salaries and Employee Benefits	271	469	(198)	
56	- Other Expenditures	54	81	(27)	
	(b) Manitoba School for the Deaf				
3,180	- Salaries and Employee Benefits	2,997	2,976	21	
381	- Other Expenditures	311	308	3	
	(c) Instruction, Curriculum and Assessment				
8,944	- Salaries and Employee Benefits	7,701	7,701	0	
3,443	- Other Expenditures	3,846	3,560	286	
1,075	- Assistance	1,074	1,132	(58)	
	(d) Program and Student Services				
3,977	- Salaries and Employee Benefits	3,023	2,992	31	
854	- Other Expenditures	884	795	89	
80	- Assistance	80	162	(82)	
	(e) Educational Resources				
3,565	- Salaries and Employee Benefits	3,017	3,059	(42)	
621	- Other Expenditures	597	567	30	
	(f) Curriculum Development and Implementation - French Language Education				
1,282	- Salaries and Employee Benefits	962	1,057	(95)	
255	- Other Expenditures	535	577	(42)	
	(g) Educational Support Services - French Language Education				
1,404	- Salaries and Employee Benefits	1,303	1,120	183	2
168	- Other Expenditures	136	167	(31)	
	(h) Official Languages Programs and Administrative Services				
991	- Salaries and Employee Benefits	1,000	1,004	(4)	
729	- Other Expenditures	728	605	123	
3,356	- Assistance	3,124	3,113	11	

**Manitoba Education and Training  
Expenditure Summary**

For the fiscal year ended March 31, 2018, with comparative figures for the previous fiscal year (\$000s)

<b>Estimate 2017/18</b>	<b>Appropriation</b>	<b>Actual 2017/18</b>	<b>Actual 2016/17</b>	<b>Increase (Decrease)</b>	<b>Explanation Number</b>
	(i) Library and Materials Production - French Language Education				
680	- Salaries and Employee Benefits	709	720	(11)	
161	- Other Expenditures	158	162	(4)	
	(j) Healthy Child Manitoba Office				
2,647	- Salaries and Employee Benefits	2,726	2,800	(74)	
3,506	- Other Expenditures	2,737	3,210	(473)	
32,040	- Financial Assistance and Grants	31,458	30,343	1,115	
3,211	(k) Child and Youth Mental Health Strategy	2,362	1,977	385	
-	(l) Manitoba Learning Resource Centre*	-	-	-	
<b>77,017</b>	<b>Total 16-2</b>	<b>71,793</b>	<b>70,657</b>	<b>1,136</b>	

\* The Manitoba Learning Resource Centre (MLRC) operates as a Special Operating Agency and receives no financial support from the Department. MLRC financial information is therefore excluded from Education and Training's Annual Report.

**Manitoba Education and Training  
Expenditure Summary**

For the fiscal year ended March 31, 2018, with comparative figures for the previous fiscal year (\$000s)

Estimate 2017/18	Appropriation		Actual 2017/18	Actual 2016/17	Increase (Decrease)	Explanation Number
	16-3	Education and School Tax Credits				
343,341	(a)	Education Property Tax Credit	336,516	327,587	8,929	3
686	(b)	School Tax Assistance for Tenants and Homeowners (55+)	1,040	767	273	4
344,027		Total 16-3	337,556	328,354	9,202	



**Manitoba Education and Training  
Expenditure Summary**

For the fiscal year ended March 31, 2018, with comparative figures for the previous fiscal year (\$000s)

Estimate 2017/18	Appropriation		Actual 2017/18	Actual 2016/17	Increase (Decrease)	Explanation Number
	16-4	Support to Schools				
	(a)	Schools Finance				
1,216		- Salaries and Employee Benefits	1,035	1,165	(130)	
91		- Other Expenditures	89	104	(15)	
3,045		- Property Assessment	3,045	2,958	87	
	(b)	Education Administration Services				
1,882		- Salaries and Employee Benefits	1,708	1,726	(18)	
299		- Other Expenditures	329	367	(38)	
	(c)	Indigenous Inclusion Directorate				
822		- Salaries and Employee Benefits	683	677	6	
399		- Other Expenditures	501	519	(18)	
	(d)	Schools Grants				
1,137,644		- Operating Grants	1,129,501	1,120,060	9,441	5
35,650		- General Support Grants	36,744	34,912	1,832	
1,577	(e)	Other Grants	1,578	1,570	8	
195,584	(f)	Teachers' Retirement Allowances Fund	191,554	189,412	2,142	6
1,378,209		Total 16-4	1,366,767	1,353,470	13,297	

**Manitoba Education and Training  
Expenditure Summary**

For the fiscal year ended March 31, 2018, with comparative figures for the previous fiscal year (\$000s)

Estimate 2017/18	Appropriation		Actual 2017/18	Actual 2016/17	Increase (Decrease)	Explanation Number
	16-5	Post-Secondary Education and Workforce Development				
	(a)	Division Administration				
2,162		- Salaries and Employee Benefits	2,153	2,144	9	
487		- Other Expenditures	408	460	(52)	
	(b)	International Education				
280		- Salaries and Employee Benefits	268	402	(134)	
192		- Other Expenditures	81	96	(15)	
	(c)	Support for Universities and Colleges				
681,895		- Operating Grants and Strategic Initiatives	680,215	661,089	19,126	7
11,298		- Access Programs	11,298	11,298	0	
6,384		- Advanced Education and Training Assistance	6,314	6,192	122	
	(d)	Student Aid				
3,590		- Salaries and Employee Benefits	3,330	3,617	(287)	
1,213		- Other Expenditures	997	1,092	(95)	
	(e)	Manitoba Bursaries and Funds				
10,540		- Manitoba Bursary Fund	10,364	10,540	(176)	
6,750		- Manitoba Scholarship and Bursary Initiative	6,750	4,864	1,886	8
1,114		- Medical Professions Financial Assistance	878	1,083	(205)	
2,250		- Manitoba Graduate Scholarships	2,250	2,250	0	
2,471		- Loans and Bursaries	1,898	2,254	(356)	
(806)		- Less: Recoverable from Health, Seniors and Active Living	(710)	(810)	100	
1,350	(f)	Canada Student Grants	1,289	1,262	27	
6,379	(g)	Student Loan Administration and Interest Relief	6,972	7,206	(234)	
500	(h)	Tuition Fee Income Tax Rebate Advance	789	6,335	(5,546)	9

**Manitoba Education and Training  
Expenditure Summary**

For the fiscal year ended March 31, 2018, with comparative figures for the previous fiscal year (\$000s)

Estimate 2017/18	Appropriation	Actual 2017/18	Actual 2016/17	Increase (Decrease)	Explanation Number
	(i) Adult Learning and Literacy				
891	- Salaries and Employee Benefits	809	889	(80)	
260	- Other Expenditures	102	127	(25)	
17,839	- Adult Learning Centres	17,737	17,651	86	
3,139	- Adult Literacy	3,055	3,074	(19)	
(412)	- Less: Recoverable from other appropriations	(412)	(412)	0	
	(j) Apprenticeship Manitoba				
4,134	- Salaries and Employee Benefits	4,185	3,929	256	
1,025	- Other Expenditures	965	983	(18)	
18,560	- Training Support	17,317	18,484	(1,167)	
(2,237)	- Less: Recoverable from the CAN-MAN Labour Market Development Agreement	(2,237)	(2,234)	(3)	
	(k) Industry, Training and Employment Services				
8,305	- Salaries and Employee Benefits	6,918	7,002	(84)	
1,424	- Other Expenditures	1,411	1,223	188	
24,087	- Training Support	19,110	19,924	(814)	
1,640	- Youth Jobs Strategy	-	-	-	
	(l) Canada-Manitoba Labour Market Development Agreement				
7,879	- Salaries and Employee Benefits	7,417	7,024	393	
564	- Other Expenditures	561	611	(50)	
42,806	- Training Support	46,542	46,058	484	
4,912	(m) Industry and Labour Force Investment Fund	4,214	4,323	(109)	
	(n) Canada-Manitoba Job Fund Agreement				
910	- Salaries and Employee Benefits	910	925	(15)	
542	- Other Expenditures	542	542	0	
16,592	- Training Support	20,031	18,361	1,670	
(10,257)	0 Less: Recoverable from the Canada-Manitoba Job Fund Agreement	(10,257)	(10,257)	-	
880,652	Total 16-5	874,464	859,601	14,863	

**Manitoba Education and Training  
Expenditure Summary**

For the fiscal year ended March 31, 2018, with comparative figures for the previous fiscal year (\$000s)

Estimate 2017/18	Appropriation		Actual 2017/18	Actual 2016/17	Increase (Decrease)	Explanation Number
	16-6	Immigration and Economic Opportunities				
	(a)	Immigration Services				
4,705		- Salaries and Employee Benefits	4,660	4,548	112	
4,198		- Other Expenditures	4,117	4,008	109	
	(b)	Office of the Manitoba Fairness Commissioner				
266		- Salaries and Employee Benefits	265	257	8	
51		- Other Expenditures	40	51	(11)	
9,220		Total 16-6	9,082	8,864	218	

**Manitoba Education and Training  
Expenditure Summary**

For the fiscal year ended March 31, 2018, with comparative figures for the previous fiscal year (\$000s)

<b>Estimate 2017/18</b>	<b>Appropriation</b>		<b>Actual 2017/18</b>	<b>Actual 2016/17</b>	<b>Increase (Decrease)</b>	<b>Explanation Number</b>
	16-7	Capital Funding				
71,106	(a)	School Divisions	71,106	66,546	4,560	10
9,754	(b)	Universities	9,754	9,754	0	
1,817	(c)	Colleges	1,817	1,817	0	
<b>82,677</b>		<b>Total 16-7</b>	<b>82,677</b>	<b>78,117</b>	<b>4,560</b>	

**Manitoba Education and Training  
Expenditure Summary**

For the fiscal year ended March 31, 2018, with comparative figures for the previous fiscal year (\$000s)

Estimate 2017/18	Appropriation	Actual 2017/18	Actual 2016/17	Increase (Decrease)	Explanation Number
	16-8				Costs Related to Capital Assets
	(a)				General Assets
783	- Amortization Expense	741	894	(153)	
432	- Interest Expense	370	422	(52)	
1,215	Total 16-8	1,111	1,316	(205)	
2,776,022	<b>Total - Education and Training</b>	2,745,899	2,703,537	42,362	

Explanation Number:

1. Decreased expenditure mainly relates to severance/vacation costs in 2016/17.
2. Increased expenditure partly relates to vacancies in 2016/17 and increased casual staff costs in 2017/18.
3. Increased expenditure mainly relates to a greater volume of payments processed in 2017/18 as a result of an increase in the assessments processed through the income tax system based on updated information for the 2016 taxation year.
4. Increased expenditure mainly relates to a greater volume of payments processed in 2017/18 as a result of an increase in the assessments processed through the income tax system based on updated information for the 2016 taxation year.
5. Increased expenditure mainly relates to Funding of Schools reflecting: an increase in announced funding to School Divisions; increase in funding for Independent Schools; increases in funding support for the Division Scolaire Franco-Manitobaine (DSFM), Winnipeg School Division Student at Risk Grant, Martin Aboriginal Initiative, Manitoba Institute of Trades and Technology, Aboriginal Residents Students, Community Schools-Pilot Projects, Institutional Programs and the Class Size Initiative. Increase is partly offset by decreased requirement for the Frontier School Division, New Schools, Beautiful Plains, First Year Now Initiative, Behavioural Health Foundation, Syrian Refugee support and Special Needs Transport.
6. Increased expenditure reflects an increase in 2017/18 funding for the employer portion of pension costs.
7. Increased expenditure mainly reflects the change in fiscal year end at Red River College in 2016/17 and payments in 2017/18 to KPMG and BDO Canada for departmental consulting services to support the development of the Public-Private Partnership (P3) Business case. Increased expenditure also reflects increased costs in 2017/18 for principal and interest (P&I) and for a write-off adjustment related to the valuation of the City of Winnipeg's portion of Phase 1 Stadium Loan. Increased expenditure is partially offset by net decrease in 2017/18 to Colleges and Universities for miscellaneous programs.
8. Increased expenditure mainly relates to an increase in funding levels for 2017/18 allowing more institutions to access the initiative than in the prior year.
9. Decreased expenditure mainly relates to the partial elimination of the tax credit program in 2017/18.
10. Increased expenditure mainly reflects greater principal payments for debt servicing in 2017/18 than in the prior year.

**Manitoba Education and Training  
Revenue Summary**

For the fiscal year ended March 31, 2018 with comparative figures for the previous fiscal year (\$000s)

Actual 2016/17	Actual 2017/18	Increase (Decrease)	Source	Actual 2017/18	Estimate 2017/18	Variance	Expl. No.
TAXATION							
-	-	-	Total	-	-	-	
OTHER REVENUE							
1,452	3,269	1,817	Fees	3,269	4,881	(1,612)	1
2,756	2,855	99	Sundry	2,855	2,790	65	
4,208	6,124	1,916	Total	6,124	7,671	(1,547)	
GOVERNMENT OF CANADA							
52,324	52,482	158	Canada-Manitoba Labour Market Development Agreement	52,482	48,884	3,598	2
19,767	21,474	1,707	Canada-Manitoba Job Fund Agreement	21,474	17,937	3,537	3
10,239	10,239	-	Minority Language Education and Second Language Instruction	10,239	10,239	-	
2,000	2,000	-	Minority Language Education Agreement	2,000	2,000	-	
-	60	60	Minority Language Education and Second Language Instruction - Complementary Project	60	-	60	4
1,262	1,289	27	Canada Student Grants	1,289	1,350	(61)	
1,205	1,223	18	Canada Student Loan Act Service Fee	1,223	1,223	-	
413	-	(413)	Targeted Initiative for Older Workers	-	-	-	5
90	90	-	Labour Market Agreement for Persons with Disabilities	90	90	-	
-	(14)	(14)	Reconciliation (Reorg)	(14)	-	(14)	
87,300	88,843	1,543	Total	88,843	81,723	7,120	
91,508	94,967	3,459	<b>Total – Education and Training</b>	94,967	89,394	5,573	



## Manitoba Education and Training Revenue Summary

For the fiscal year ended March 31, 2017 with comparative figures for the previous fiscal year (\$000s)

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Explanation Number:

1. **Fees:** \$ 1,817 over 2016/17 Actual  
\$(1,612) under 2017/18 Estimate

Variance mainly relates to new fees collected in 2017/18 for the Provincial Nominee Program, increased student enrolment at overseas schools in 2017/18, a rate increase in Distance Learning course fees effective July 1, 2017, and for increased 2017/18 fees related to Professional Certification.

Variance mainly relates to the Provincial Nominee Program, which reflects a lower volume of applications than budgeted and a reduction in the volume of applications from Internationally Educated Teachers under the Professional Certification program. Variance is partly offset by increased enrolments and a rate increase for the Distance Learning courses, and an increase in student enrolment related to affiliation agreements with overseas schools.

2. **Canada-Manitoba Labour Market Development Agreement:** \$ 3,598 over 2017/18 Estimate

Variance primarily relates to an in-year top up from the Government of Canada, for which there is a corresponding increase in expenditures.

3. **Canada-Manitoba Job Fund Agreement:** \$ 1,707 over 2016/17 Actual  
\$ 3,507 over 2017/18 Estimate

Variance primarily relates to an in year top-up in 2017/18 from the Government of Canada, for which there was a corresponding increase in expenditures.

Variance primarily reflects additional funds from the Government of Canada including an in-year top up and an allocation adjustment to reflect current projections from the Federal Government, with corresponding increases in expenditures. Variance also reflects the recognition of prior year deferred revenue.

4. **Canada-Manitoba Minority Language Education and Second Language Instruction – Complementary Project:**  
\$ 60 over 2016/17 Actual  
\$ 60 over 2017/18 Estimate

Variance reflects one-time federal support in 2017/18 for the Minority Language Education and Second Language Instruction complementary project, which involves the creation of digital video media and related curricula based on the story of “La Grande Traversée”.

5. **Canada-Manitoba Labour Market Agreement - Targeted Initiatives for Older Workers:** \$(413) under 2016/17 Actual

Variance reflects the expiration of the agreement as of March 31, 2017.

**Manitoba Education and Training**  
**Five Year Expenditure and Staffing Summary by Main Appropriation**

For the fiscal years ended March 31, 2013 to March 31, 2018\*

Main Appropriation	2013/14		2014/15		2015/16		2016/17		2017/18	
	FTE	\$000	FTE	\$000	FTE	\$000	FTE	\$000	FTE	\$000
16-1 Administration and Finance	42.00	3,296	38.00	3,158	38.00	3,191	32.00	3,243	32.00	2,449
16-2 K-12 Education and Healthy Child Programs	357.75	69,872	352.05	69,012	346.85	71,595	347.85	70,936	345.85	71,793
16-3 Education and School Tax Credits		324,198		340,045		351,408		328,354		337,556
16-4 Support to Schools	53.00	1,264,912	53.00	1,283,428	54.00	1,325,718	51.00	1,353,392	51.00	1,366,767
16-5 Post-Secondary Education and Workforce Development	491.80	802,438	490.80	813,627	489.55	839,962	492.55	853,717	487.55	874,464
16-6 Immigration and Economic Development	76.00	15,779	76.00	9,336	76.00	9,217	76.00	8,864	76.00	9,082
<b>Sub-total</b>	<b>1,020.55</b>	<b>2,480,496</b>	<b>1,009.85</b>	<b>2,518,606</b>	<b>1,004.40</b>	<b>2,601,091</b>	<b>999.40</b>	<b>2,618,506</b>	<b>992.40</b>	<b>2,662,111</b>
16-7 Capital Funding		64,511		70,248		75,049		78,117		82,677
16-8 Costs Related to Capital Assets		1,541		1,441		7,521		757		1,111
<b>Total - Education and Training</b>	<b>1,020.55</b>	<b>2,546,548</b>	<b>1,009.85</b>	<b>2,590,295</b>	<b>1,004.40</b>	<b>2,683,661</b>	<b>999.40</b>	<b>2,697,380</b>	<b>992.40</b>	<b>2,745,899</b>

\* Historical actual expenditures have been adjusted to reflect program transfers between departments, to facilitate year over year comparison.

