

**PART D – OTHER REPORTING ENTITIES
CAPITAL INVESTMENT**

Other Reporting Entities Capital Investment

Provides for infrastructure renewal projects, new schools projects and major additions and renovations in school divisions.

Part D - Other Reporting Entities Capital Investment

Expenditures by Sub-Appropriation	Actual 2020/21 \$000	Estimate 2020/21 FTE	Estimate 2020/21 \$000	Variance Over (Under) \$000	Expl. No.
16.6 Other Reporting Entities Capital Investment *	210,385		210,385	0	
Total Sub-Appropriation	210,385	0.00	210,385	0	

* 2020/21 Authority was increased in year from \$160,385 to \$210,385 as a part of an initiative to accelerate the construction of new schools and land purchases.

FINANCIAL INFORMATION

**PART A - OPERATING EXPENDITURE
MANITOBA EDUCATION
RECONCILIATION STATEMENT
(\$000s)**

DETAILS	
2020/21 MAIN ESTIMATES	\$1,640,830
Allocation of funds from: - Enabling Appropriations	41,368
2020/21 TOTAL AUTHORITY	\$1,682,198

**Manitoba Education
Expenditure Summary**

For the fiscal year ended March 31, 2021, with comparative figures for the previous fiscal year (\$000s)

Estimate 2020/21	Appropriation		Actual 2020/21	Actual 2019/20	Increase (Decrease)	Explanation Number
		Education (16)				
	16-1	Executive				
42	(a)	Minister's Salary	42	41	1	
	(b)	Executive Support				
646		- Salaries and Employee Benefits	854	642	212	
129		- Other Expenditures	55	110	(55)	
817		Total 16-1	951	793	158	

**Manitoba Education
Expenditure Summary**

For the fiscal year ended March 31, 2021, with comparative figures for the previous fiscal year (\$000s)

Estimate 2020/21	Appropriation	Actual 2020/21	Actual 2019/20	Increase (Decrease)	Explanation Number
	16-2 K-12 Education				
	(a) Division Administration				
705	- Salaries and Employee Benefits	566	701	(135)	
199	- Other Expenditures	125	195	(70)	
	(b) Manitoba School for the Deaf				
3,067	- Salaries and Employee Benefits	2,610	2,857	(247)	
298	- Other Expenditures	197	322	(125)	
80	- Financial Assistance	1	24	(23)	
	(c) Instruction, Curriculum and Assessment				
9,558	- Salaries and Employee Benefits	7,471	8,458	(987)	
5,620	- Other Expenditures	7,727	3,548	4,179	1
6,606	- Grant Assistance	5,604	4,701	903	2
	(d) Inclusion Support				
4,376	- Salaries and Employee Benefits	3,970	4,072	(102)	
2,172	- Other Expenditures	1,185	1,938	(753)	3
105	- Grant Assistance	103	105	(2)	
	(e) Bureau de l'éducation française				
4,549	- Salaries and Employee Benefits	3,733	3,595	138	
906	- Other Expenditures	824	1,493	(669)	4
3,356	- Grant Assistance	3,248	3,446	(198)	
	(f) Education K-12 Transformation				
5,000	- Other Expenditures	129	-	129	
-	(g) Manitoba Learning Resource Centre*	-	-	-	
46,597	Total 16-2	37,493	35,455	2,038	

* The Manitoba Learning Resource Centre (MLRC) operates as a Special Operating Agency and produces its own annual report. MLRC financial information is therefore excluded from Education's Annual Report.

**Manitoba Education
Expenditure Summary**

For the fiscal year ended March 31, 2021, with comparative figures for the previous fiscal year (\$000s)

Estimate 2020/21	Appropriation		Actual 2020/21	Actual 2019/20	Increase (Decrease)	Explanation Number
	16-3	Corporate and Education Services				
	(a)	Division Administration				
307		- Salaries and Employee Benefits	422	267	155	
21		- Other Expenditures	39	42	(3)	
	(b)	Education Administration Services				
1,657		- Salaries and Employee Benefits	1,564	1,636	(72)	
179		- Other Expenditures	242	280	(38)	
	(c)	Policy and Planning				
804		- Salaries and Employee Benefits	596	621	(25)	
337		- Other Expenditures	342	362	(20)	
	(d)	Financial and Administrative Services				
857		- Salaries and Employee Benefits	774	787	(13)	
104		- Other Expenditures	107	237	(130)	
	(e)	Innovative Technology Services				
619		- Salaries and Employee Benefits	658	609	49	
234		- Other Expenditures	46	55	(9)	
5,119		Total 16-3	4,790	4,896	(106)	

**Manitoba Education
Expenditure Summary**

For the fiscal year ended March 31, 2021, with comparative figures for the previous fiscal year (\$000s)

Estimate 2020/21	Appropriation	Actual 2020/21	Actual 2019/20	Increase (Decrease)	Explanation Number
	16-4 Support to Schools				
	(a) Schools Finance				
1,485	- Salaries and Employee Benefits	1,006	1,216	(210)	5
3,209	- Other Expenditures	3,148	3,255	(107)	
	(b) Indigenous Inclusion Directorate				
845	- Salaries and Employee Benefits	658	609	49	
167	- Other Expenditures	154	276	(122)	
671	- Grant Assistance	238	670	(432)	
1,370,468	(c) Schools Operating Grants	1,311,346	1,148,640	162,706	6
36,744	(d) General Support Grants	34,244	36,744	(2,500)	7
1,319	(e) Other Grants	1,290	1,539	(249)	8
127,127	(f) Teachers' Retirement Allowances Fund	123,126	123,452	(326)	
1,542,035	Total 16-4	1,475,210	1,316,401	158,809	

**Manitoba Education
Expenditure Summary**

For the fiscal year ended March 31, 2021, with comparative figures for the previous fiscal year (\$000s)

Estimate 2020/21	Appropriation		Actual 2020/21	Actual 2019/20	Increase (Decrease)	Explanation Number
	16-5	Capital Funding				
87,622	(a)	School Divisions	86,457	80,729	5,728	9
87,622		Total 16-5	86,457	80,729	5,728	

**Manitoba Education
Expenditure Summary**

For the fiscal year ended March 31, 2021, with comparative figures for the previous fiscal year (\$000s)

Estimate 2020/21	Appropriation	Actual 2020/21	Actual 2019/20	Increase (Decrease)	Explanation Number
	16-6				Costs Related to Capital Assets
8	(a)	7	9	(2)	General Assets - Amortization Expense
8		7	9	(2)	Total 16-6
		0	(146)	146	Reconciliation (Reorg)
1,682,198	Total - Education	1,604,908	1,438,137	166,771	

Explanation Number:

1. Increased expenditure in 2020/21 mainly relates to the Manitoba Remote Learning Support Centre.
2. Increased expenditure in 2020/21 mainly relates to increased requirements over of the prior year for Healthy Child grants (Bright Futures and After School Learners programs) and for Teacher Mediated Option costs. Increased expenditure is partially offset by reductions in 2020/21 in various grant programs as a result of COVID-19 restrictions.
3. Decreased expenditure mainly relates to program assistance not provided to various organizations that were unable to deliver some services in 2020/21 as a result of COVID-19 restrictions. COVID-19 also resulted in reduced travel in 2020/21 for the Program and Student Services Board and Student Support Services consultants.
4. Decreased expenditure reflects 2019/20 costs for the Manitoba Commission on K-12 Education Review and also relates to the effects of COVID-19 restrictions in 2020/21 which resulted in lower costs for curriculum development committee meetings.
5. Decreased expenditure mainly relates to higher number of vacancies in 2020/21 than the prior year.
6. Increased expenditure in 2020/21 mainly relates to the Education Support Levy grants for school divisions (processed through the Public Schools Finance Board up until its dissolution in November 2020), increase related to the Safe Schools Fund as a result of COVID-19, and an increase in Funding of Schools and to Independent Schools, partially offset by net decrease to grants considered Other Supports.
7. Decreased expenditure reflects a delay in the implementation of the Teachers' Idea Fund in 2020/21 as a result of the COVID-19 impact on schools.
8. Decrease mainly reflects lower grant payments in 2020/21 as a result of COVID-10 restrictions on programs.
9. Increased expenditure reflects an increase in principal payments to service a higher level of long-term debt as a result of increased capital project cost claims paid to school divisions in 2020/21.

**Manitoba Education
Revenue Summary**

For the fiscal year ended March 31, 2021 with comparative figures for the previous fiscal year (\$000s)

Actual 2019/20	Actual 2020/21	Increase (Decrease)	Source	Actual 2020/21	Estimate 2020/21	Variance	Expl. No.
TAXATION							
-	69,358	69,358	Education Support Levy	69,358	180,057	(110,699)	1
-	-	-	Total	-	-	-	
OTHER REVENUE							
1,097	1,148	51	Fees	1,148	1,058	90	
411	234	(177)	Sundry	234	341	(107)	
1,508	1,382	(126)	Total	1,382	1,399	(17)	
GOVERNMENT OF CANADA							
10,825	10,825	-	Minority Language Education and Second Language Instruction	10,825	10,747	78	
10,825	10,825	-	Total	10,825	10,747	78	
12,333	81,565	69,232	Total – Education	81,565	192,203	(110,638)	

**Manitoba Education
Revenue Summary**

For the fiscal year ended March 31, 2021 with comparative figures for the previous fiscal year (\$000s)

Explanation Number:

1. **Taxation:** \$ 69,358 over 2019/20 Actual
 \$ 110,669 under 2020/21 Budget

Variance reflects the 2020/21 addition of the Education Support Levy (ESL) to the department of Education's Revenue. The ESL was previously flowed to school divisions by the Public Schools Finance Board (PSFB), but the responsibility was transferred to the department as a result of the dissolution of the PSFB in 2020/21.

Variance reflects the timing of the dissolution of the PSFB. The ESL continued to flow to the PSFB up until its dissolution in November 2020.

Manitoba Education

Five Year Expenditure and Staffing Summary by Main Appropriation

For the fiscal years ended March 31, 2017 to March 31, 2021*

Main Appropriation	2016/17		2017/18		2018/19		2019/20		2020/21	
	FTE	\$000	FTE	\$000	FTE	\$000	FTE	\$000	FTE	\$000
16-1 Executive	13.00	324	11.00	684	11.00	768	8.00	794	8.00	951
16-2 K-12 Education	313.85	38,595	329.35	38,550	296.35	38,365	276.35	35,392	276.35	37,493
16-3 Corporate and Education Services	50.50	4,251	50.50	4,031	51.50	4,837	51.50	4,896	51.50	4,790
16-4 Support to Schools	27.50	1,303,133	25.00	1,316,467	25.00	1,331,116	25.00	1,317,066	25.00	1,475,210
Sub-total	404.85	1,346,303	415.85	1,359,732	383.85	1,375,086	360.85	1,358,148	360.85	1,518,444
79 16-5 Capital Funding		78,117		82,677		88,442		80,729		86,457
16-6 Costs Related to Capital Assets		756		1,110		2,976		9		7
Total - Education	404.85	1,425,176	415.85	1,443,519	383.85	1,466,504	360.85	1,438,886	360.85	1,604,908

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

PERFORMANCE REPORTING

Performance Reporting Table

The following section provides information on key performance measures for the department for the 2020/21 reporting year. All Manitoba government departments include performance measures in their Annual Reports to complement the financial results and provide Manitobans with meaningful and useful information about government activities and their impact on the province and its citizens.

<i>What is being measured and using what indicator?(A)</i>	<i>Why is it important to measure this?(B)</i>	<i>Where are we starting from (baseline measurements)? (C)</i>	<i>What is the most recent available data? (D)</i>	<i>What is the trend over time? (E)</i>	<i>Comments/ Recent Actions/Report Links (F)</i>
K-12 EDUCATION					
1. Overall student learning, by measuring the high school graduation rate. ¹	A high school diploma is the foundation to further education and is typically viewed as the minimum requirement for entering the labour market.	Using the student-tracked methodology, 76.2% of students in the first-time Grade 9 cohort of September 2009 (public and funded independent schools) graduated on time in June 2013.	Using the student-tracked methodology, 81.9% of students in the first-time Grade 9 cohort of September 2015 (public and funded independent schools) graduated on time in June 2019.	The four-year “on time” student-tracked rate has trended upward since June 2013.	Manitoba’s high school graduation rates are published on: http://www.edu.gov.mb.ca/k12/grad_rates . The student-tracked rates are disaggregated by Indigenous identity and by sex. The “on time” rate improves by 3.5 percentage points after an additional two years of student tracking (i.e. the “extended time”).
		Following the first-time Grade 9 cohort of September 2009 up to June 2015 shows that 81.9% of the students graduated within six years.	Following the first-time Grade 9 cohort of September 2013 up to June 2019 shows that 85.4% of the students graduated within six years.	The six-year “extended time” rate has trended upward since June 2015.	

¹ For the purposes of calculating a student-tracked high school graduation rate, Manitoba Education follows cohorts of first-time Grade 9 students in public and funded independent schools for up to six years. The difference between the reported graduation rates and a 100% rate is not a measure of the drop-out rate, as the difference includes students who are continuing in public and funded-independent schools and students who have transferred out to enroll in First Nations schools (including those administered by Frontier School Division), non-funded independent schools, and Adult Learning Centres, over and above those students who have actually withdrawn from school. The student-tracked rate has been adjusted for attrition due to Statistics Canada’s estimates of population, deaths, and mobility/migration.

					The proxy cohort rate, which was calculated up to the June 2014 graduation year, has been retired.
2. Student learning as reported in national and international assessments, by measuring results from the Pan-Canadian Assessment Program (PCAP) and the Programme for International Student Assessment (PISA). ²	Achievement results in student assessments (provincial, national, and international) measure student learning in selected areas (ex: reading, math, science). Indicators drawn from large scale national and international student assessment results provide an opportunity to compare the outcomes of student learning in Manitoba with other jurisdictions.	<p><u>Reading</u></p> <p>PISA 2000 (major domain) mean score: MB 529 ± 6.9 Canada 534 ± 3.2</p> <p>PCAP 2007 (major domain) mean score (rescaled): MB 477 ± 3.9 Canada 512 ± 2.3</p> <p><u>Mathematics</u></p> <p>PISA 2003 (major domain) mean score: MB 528 ± 6.1 Canada 532 ± 3.6</p> <p>PCAP 2010 (major domain) mean score: MB 468 ± 4.2 Canada 500 ± 2.2</p>	<p><u>Reading</u></p> <p>PISA 2018 (major domain) mean score: MB 494 ± 6.5 Canada 520 ± 3.5</p> <p>PCAP 2016 (major domain) mean score: MB 487 ± 4.3 Canada 507 ± 2.2</p> <p><u>Mathematics</u></p> <p>PISA 2018 (minor domain) mean score: MB 482 ± 7.5 Canada 512 ± 5.0</p> <p>PCAP 2016 (minor domain) mean score: MB 479 ± 4.3 Canada 511 ± 2.2</p>	<p><u>Reading</u></p> <p>PISA – 31-point decline for MB (no significant change for Canada)</p> <p>PCAP – 10-point improvement for MB (slight decline for Canada)</p> <p><u>Mathematics</u></p> <p>PISA – 39-point decline for MB (Canada declined by approx. 16 points)</p> <p>PCAP – 11-point improvement for MB (Canada improved by approx. 11 points)</p>	<p>More assessment information can be found on the CMEC website at: http://www.cmec.ca/131/Programs-and-Initiatives/Assessment/Overview/index.html</p> <p>Information about PISA and PCAP results, including how to interpret scores (under the heading Scoring Scales) is available at www.edu.gov.mb.ca/k12/assess/results/nat_intern.html.</p> <p>Manitoba is committed to providing quality education for all Manitoba students.</p>

² PISA assesses 15-year-old students while PCAP assesses students in Grade 8. Both PCAP and PISA assess three domains of learning (reading, math, and science). During each assessment year, one domain is the main focus of the assessment and is called the major domain, while the other two are assessed as minor domains. Changes over time should be reported by comparison to the year in which a subject was the major domain.

		<u>Science</u> PISA 2006 (major domain) mean score: MB 523 ± 6.3 Canada 534 ± 4.0 PCAP 2013 (major domain) mean score: MB 465 ± 3.1 Canada 500 ± 1.9	<u>Science</u> PISA 2018 (minor domain) mean score: MB 489 ± 7.5 Canada 518 ± 4.0 PCAP 2016 (minor domain) mean score: MB 491 ± 3.1 Canada 508 ± 2.0	<u>Science</u> PISA – 34-point decline for MB (Canada decreases by 16 points) PCAP – 26-point improvement for MB (Canada improved by approx. eight points.)	In partnership with school divisions, Manitoba has undertaken a range of initiatives to support student achievement. Reading was the major domain assessed in PISA 2018. Mathematics will be the major domain assessed in PCAP 2019.
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REGULATORY ACCOUNTABILITY AND RED TAPE REDUCTION

Regulatory Accountability and Red Tape Reduction

Manitoba Education continues to be committed to implementing the principles of regulatory accountability as set out in The Regulatory Accountability Act. The department works to achieve balance with regulatory requirements, identify the best options for them, assess their impact and incorporate them in department activities, programs and in the development of all regulatory instruments.

A regulatory requirement is a requirement in a regulatory instrument for a person to take an action in order to:

- access a program or service offered by the government or a government agency
- carry on business
- participate in a regulated activity

Regulator accountability provides a framework to create a transparent, efficient and effective regulatory system. Red tape reduction aims to remove the regulatory requirements that are unclear, overly prescriptive, poorly designed, redundant, contradictory or antiquated. Not all regulatory requirements create red tape.

In 2020/21, the department’s focus was to ensure the safety of students, teachers and other staff in Manitoba schools during the COVID-19 pandemic. Temporary measures were put in place to ease the burden on schools including:

- facilitating the application of limited teaching permits
- allowing retired teachers to substitute teach for a longer duration
- allowing school board meetings to take place virtually
- removing the requirement for laminated glass in school buses

The department also allowed trustee by-elections to be deferred, when public health and safety could not be ensured.

Regulatory requirements

	April 1, 2020	March 31, 2021
Total number of regulatory requirements	60,797	59,756
Net change	-	0
Percentage change	-	0%

Notes:

- ‘Total number of regulatory requirements’ includes transfers of regulatory requirements in and out of the department in 2020/21.

- Transfers include changes in regulatory requirements, where applicable, that resulted from the October 2019 re-organization that were not concluded in RAD until 2020/21, changes that resulted from the January 2021 re-organization, changes that were required to align RAD with ministerial assignments of Acts and Regulations in Manitoba Laws, and other transfers that were required for other reasons.
- 'Net change' includes the changes (sum of decreases and increases) in regulatory requirements undertaken by the department in 2020/21 and is net of transfers of regulatory requirements in and out of the department.
- 'Percentage change' includes percentage changes in regulatory requirements undertaken by the department in 2020/21 and is net of transfers of regulatory requirements in and out of the department.
- Additional information is provided in the 2020/21 Regulatory Accountability Report.

**THE PUBLIC INTEREST DISCLOSURE
(WHISTLEBLOWER PROTECTION) ACT**

The Public Interest Disclosure (Whistleblower Protection) Act

The Public Interest Disclosure (Whistleblower Protection) Act came into effect in April 2007. This law gives employees a clear process for disclosing concerns about significant and serious matters (wrongdoing) in the Manitoba public service, and strengthens protection from reprisal. The act builds on protections already in place under other statutes, as well as collective bargaining rights, policies, practices and processes in the Manitoba public service.

Wrongdoing under the act may be: contravention of federal or provincial legislation; an act or omission that endangers public safety, public health or the environment; gross mismanagement; or, knowingly directing or counseling a person to commit a wrongdoing. The act is not intended to deal with routine operational or administrative matters.

A disclosure made by an employee in good faith, in accordance with the act, and with a reasonable belief that wrongdoing has been or is about to be committed is considered to be a disclosure under the act, whether or not the subject matter constitutes wrongdoing. All disclosures receive careful and thorough review to determine whether action is required under the act, and must be reported in a department's annual report in accordance with Section 18 of the act.

The following is a summary of disclosures received by Manitoba Education and the Manitoba Learning Resource Centre for fiscal year 2020/21:

Information Required Annually (per Section 18 of The Act)	Fiscal Year 2020/21
The number of disclosures received, and the number acted on and not acted on. Subsection 29(2)(a)	NIL
The number of investigations commenced as a result of a disclosure. Subsection 29.1(2)(b)	NIL
In the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations or corrective actions taken in relation to the wrongdoing, or the reasons why no corrective action was taken. Subsection 29.1(2)(c)	NIL

