

# Appendices

## Appendix A - Other Reporting Entities

Other Reporting Entities (OREs) are accountable to the Minister. OREs are directly or indirectly controlled by government as prescribed by the Public Sector Accounting Board.

The following OREs form part of the department's consolidated results:

### **Public School Divisions**

- The department provides operating and capital grants to public school divisions (PSD) to support K to 12 education. The PSD are reported on Summary as one Other Reporting Entity.
- The PSD are comprised of 36 public school divisions, and the School District of Whiteshell. PSD are public bodies that provide education services (pre-K to 12) to residents within their geographic location in accordance with The Public Schools Act (PSA).