



VITAL STATISTICS AGENCY

A Special Operating Agency of the Manitoba Government



2016/17

ANNUAL REPORT

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**ATTORNEY GENERAL
MINISTER OF JUSTICE**

Room 104
Legislative Building
Winnipeg, Manitoba CANADA
R3C 0V8

Her Honour the Honourable Janice C. Filmon, C.M., O.M.
Lieutenant Governor of Manitoba
Room 235, Legislative Building
Winnipeg MB R3C 0V8

May it Please Your Honour:

I have the privilege of presenting for the information of Your Honour the Annual Report of the Vital Statistics Agency for the year ended March 31, 2017.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Heather Stefanson'.

Honourable Heather Stefanson
Minister of Justice and Attorney General





Justice
Deputy Minister of Justice and Deputy Attorney General
Room 110 Legislative Building, Winnipeg, Manitoba, Canada R3C 0V8

Honourable Heather Stefanson
Minister of Justice and Attorney General
Room 104, Legislative Building
Winnipeg MB R3C 0V8

Dear Minister Stefanson,

I have the honour to submit the Annual Report of the Vital Statistics Agency for the year ended March 31, 2017, which marks the completion of the Vital Statistics Agency's 22nd year as a Special Operating Agency.

The Vital Statistics Agency provides cost-effective services and products related to vital event registration in Manitoba.

As the Vital Statistics Agency focuses on priority areas of improved service efficiency and delivery, it is especially well positioned to incorporate opportunities that offer specialized products and services related to the authentication of foundational identity and/or vital status as well as vital event registry data services across the Province.

I would like to thank the Vital Statistics Agency's Advisory Board for their continued support and commitment, and staff for their dedication and effort, which collectively contribute to the Agency's successes.

Respectfully submitted,

Dave Wright
Deputy Minister of Justice and Deputy Attorney General





Vital Statistics Agency 254 Portage Avenue, Winnipeg, MB R3C 0B6 Canada
Bureau de l'état civil 254, avenue Portage, Winnipeg MB R3C 0B6 Canada

Mr Dave Wright
Deputy Minister of Justice and Deputy Attorney General
Department of Justice
Room 110, Legislative Building
Winnipeg, Manitoba R3C 0V8

Dear Mr Wright:

On behalf of staff, it is my pleasure to submit for your review and consideration the 22nd Annual Report of the Vital Statistics Agency. The report details the operational highlights and financial results of the Agency's activities for the fiscal year ended March 31, 2017.

The Vital Statistics Agency records information about vital events in the provincial vital event registry, considered Crown property. Records in the provincial vital event registry date to 1882 and exceed four million entries.

The Vital Statistics Agency's primary purpose is to use the information in the vital event registry to provide individuals with evidence of foundational identity/or vital status, and to compile Manitoba-specific vital event data in support of program development, policy planning, and research.

This year, the Agency continued its involvement with many of the significant activities initiated in prior years, such as inter-jurisdictional coordination of approaches, development of information sharing agreements with partners, and implementation of LEAN principles in Agency operations.

The Agency identified an increase in demand for digital services and products, and has been working to develop strategic partnerships that support innovative programs and meet the needs of both present and future users of the provincial vital event registry.

We look forward to building upon these positive achievements in 2017/18.

Respectfully submitted,

Alena Lukes, PhD
Acting Director and Chief Operating Officer
Vital Statistics Agency

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Monsieur Dave Wright
Sous-ministre de la Justice et sous-procureur général
Ministère de la Justice
Palais législatif, bureau 110
Winnipeg (Manitoba) R3C 0V8

Monsieur le Sous-Ministre,

Au nom du personnel, j'ai le plaisir de vous présenter le 22^e rapport annuel du Bureau de l'état civil pour examen. Le rapport détaille les principales activités relatives aux finances et aux opérations de l'organisme pour l'exercice terminé le 31 mars 2017.

Le Bureau de l'état civil enregistre les données de l'état civil dans le registre provincial de l'état civil, qui est considéré comme bien de la Couronne. Les documents contenus dans le registre remontent à 1882 et dépassent quatre millions d'entrées.

L'objectif principal du Bureau de l'état civil est d'utiliser les données du registre pour fournir aux particuliers une preuve de l'identité essentielle ou de l'état civil et pour compiler des données de l'état civil propres au Manitoba en vue d'appuyer l'élaboration de programmes, la planification de politiques et la recherche.

Cette année, le Bureau a continué de participer à de nombreuses activités importantes lancées au cours des années précédentes, comme la coordination intergouvernementale en matière d'approches, la mise en place d'ententes sur l'échange de renseignements avec les partenaires et la mise en œuvre des principes LEAN dans le cadre des opérations de l'organisme.

Le Bureau a relevé une augmentation de la demande de services et de produits numériques et a travaillé à la mise sur pied de partenariats stratégiques qui appuient des programmes novateurs et répondent aux besoins des utilisateurs actuels et futurs du registre provincial.

Nous nous réjouissons à l'idée de nous appuyer sur ces réalisations positives en 2017-2018.

Le tout respectueusement soumis.

La directrice par intérim et chef de l'exploitation,
Alena Lukes
Bureau de l'état civil

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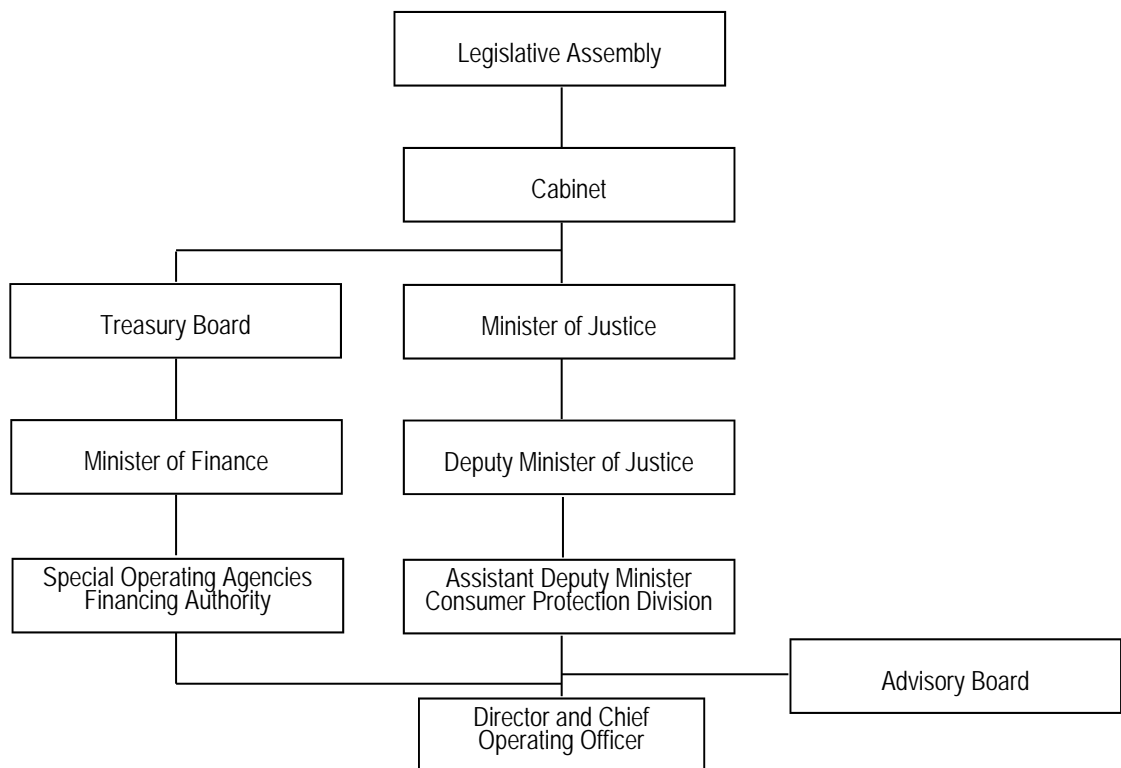
ACCOUNTABILITY FRAMEWORK

ACCOUNTABILITY STRUCTURE

The Vital Statistics Agency is a Special Operating Agency (SOA) that:

- ◆ Is within the Department of Justice, accountable to the Deputy Minister for operational and financial performance through the Assistant Deputy Minister of the Consumer Protection Division.
- ◆ Operates on a cost-recovery basis outside the Consolidated Fund under the Special Operating Agency Financing Authority (SOAFA), which holds title to the Vital Statistics Agency's assets, provides financing for operations, and is responsible for the Vital Statistics Agency's liabilities.
- ◆ Is governed by its Operating Charter, Transfer Agreement, and Management Agreement; General Manual of Administration policies (unless exempted under the Charter); and by *The Special Operating Agencies Financing Authority Act*. Financial and operational information/requirements are disseminated to and from Treasury Board through a Special Operating Agency Coordinator at Treasury Board Secretariat.

The Accountability Structure Chart presented below outlines the current structure:



ADVISORY BOARD

The Vital Statistics Agency's Advisory Board reviews the statutory reporting presented by the Agency and offers advice and direction in areas of strategic planning and operations, structure, business priorities, finances and issues of concern. Advisory Board members are appointed by the Minister.

Advisory Board Members:

CHAIR

Gail Anderson,

Assistant Deputy Minister, Consumer Protection Division

MEMBERS

Denise Koss *(retired July, 2017)*

Director and Chief Operating Officer, Vital Statistics Agency

Pam Lorentz

Staff Representative, Vital Statistics Agency

Debbie Besant

Chief Executive Officer, General Child and Family Services Authority

Wilf Falk *(retired November, 2016)*

Chief Statistician, Manitoba Bureau of Statistics

Trina Larsen

Manager, Maternal Health and Wellness, Women's Health Clinic

Leslie Russell

Manager (Winnipeg Office), Passport Canada

VITAL STATISTICS COUNCIL FOR CANADA (VSCC)

Manitoba's Vital Statistics Agency is a member of the Vital Statistics Council for Canada (VSCC). Established in 1945, the Council is a partnership of provincial/territorial vital event registrars, and federal officials responsible for the production and analysis of national statistics.

The Council provides a forum for developing a common approach to collecting vital event information across the nation, sharing information with external parties, and facilitating problem-solving through shared experiences, research findings, and expertise among jurisdictions.

All provincial and territorial registrars provide vital event information to Statistics Canada.

All levels of government use the data to enhance effective and efficient public administration. The data enables statistical research, analysis, comparisons, and projections such as mortality rates, birth rates, nuptial arrangements, life expectancy, population densities, as well as other demographic and geographic trends.

AGENCY PROFILE

HISTORY

The provincial vital event registry dates to 1882, and today includes nearly four million records. Information is added to the registry via Vital Statistics, which became a Special Operating Agency on April 1, 1994.

Across Canada, birth, stillbirth and death events are registered at no charge.

The provincial vital event registry contains information used to provide Manitoba-registered individuals with evidence of foundational identity and/or vital status and policymakers/researchers with Manitoba-specific vital event data in support of Manitoba programs.

PURPOSE

As the sole custodian of the Crown's vital event records, the Vital Statistics Agency is the only authoritative:

- * Registrar of Manitoba vital events;
- * Issuer of Manitoba vital event documents that provide evidence of foundational identity and/or vital status;
- * Provider of digital evidence of foundational identity and/or vital status; and
- * Source of historic and current vital event information in Manitoba.

The Vital Statistics Agency has a key role in provincial, national and international identity management because information in the provincial vital event registry provides evidence of foundational identity and/or vital status for all events registered in Manitoba.

A registration of birth in the provincial registry is the foundation to an individual's legal identity. The Agency is the only authoritative party able to assure that foundational identity is authentic, and issues the only identity document which establishes core information about a Manitoba-born person, such as age, name, birth in Canada, and parentage. All other identity documents issued to Manitoba-born individuals, including passports, identity cards, and driver's licences, rely on the foundational information provided in a Manitoba birth registration in order to link that information to a specific physical person.

Other entries in the provincial vital event registry, such as a registration of death, common-law relationship, common-law relationship dissolution, marriage, etc. provide evidence of vital status or change in vital status.

VISION

The Agency's vision is to deliver secure evidence of foundational identity/vital status and to provide accurate vital event data from the provincial vital event registry in support of program delivery, policy development, and research.

MISSION

The Agency's mission is to ensure accurate and timely registration of vital events for health planning and research, and to provide the public with courteous, timely, and cost-effective services relating to these events in a manner that effectively meets all legislative and statutory requirements.

MANDATE AND STATUTORY BASE

The Vital Statistics Agency is responsible for administering and enforcing:

- ◆ *The Vital Statistics Act;*
- ◆ *The Marriage Act;*
- ◆ *The Change of Name Act;*
- ◆ Processing disinterments under *The Public Health Act.*

Agency operations are also affected by other acts including:

- ◆ *The Adoption Act* (adoption registration, documents to Post Adoption Registry);
- ◆ *The Manitoba Evidence Act* (statutory declarations for vital event registration);
- ◆ *The Family Maintenance Act* (amending parentage particulars in birth records);
- ◆ *The Fatality Inquiries Act* (medical certification of death in death registration);
- ◆ *The Interpretation Act* (interpretation of acts and regulations);
- ◆ *The Personal Health Information Act* (protecting privacy);
- ◆ *The Freedom of Information and Protection of Privacy Act* (protecting privacy).

ORGANIZATIONAL STRUCTURE

The Vital Statistics Agency has a total of 37 regular and 6 term approved Full Time Employees (FTE) positions. The Agency is operating with several vacancies due to approved leaves, such as maternity leaves.

The Vital Statistics Agency is organized into five main operational units: the Customer Service Unit is a first point of contact for the general public and incoming requests; the Registration Unit enters vital event information into the provincial vital event registry; the Application Processing Unit issues certificates and other documents based on Manitoba vital events; the Mail Unit receives and sends out all Agency post; and the Confidential Services Unit provides identity management services.

The Vital Statistics Agency also relies on the following business units to provide specialized services: the Finance Unit provides accounting and comptrollership services, the Information Technology Unit provides specialized information technology infrastructure and support, as well as authorized electronic notifications; the Change Management Unit provides quality assurance and implements coordinated change across the Agency; the Policy Unit provides legislatively compliant exception management and policy advice on operational issues, as well as development of policy, legislation and Information Sharing Agreements.

PUBLIC SECTOR COMPENSATION DISCLOSURE

Pursuant to section 2(1) of *The Public Sector Compensation Disclosure Act*, employees of the Vital Statistics Agency who received compensation in the 2016/17 fiscal year of \$50,000 or more, directly or indirectly, including benefits and severance payments, are disclosed in Volume 2 of the Province of Manitoba Public Accounts.

THE PUBLIC INTEREST DISCLOSURE (WHISTLEBLOWER PROTECTION) ACT

No disclosures of wrongdoing were made to a Vital Statistics Agency supervisor or Department of Justice designated officer during 2016/17 fiscal year. The Vital Statistics Agency confirms disclosures under subsection 18(2)(a) [disclosures received], 18(2)(b) [investigations due to disclosures], and 18(2)(c) [corrective action due to disclosures] are all NIL.

SERVICES AND PRODUCTS

SERVICE LINES

The Vital Statistics Agency has two inter-connected lines of business that deliver services and products related to the provincial vital event registry to: the general public (evidence of foundational identity and/or vital status); and provincial/federal departments/organizations, health institutions, and researchers (data and statistical services).

OUR SERVICES AND PRODUCTS

The Vital Statistics Agency delivers a broad range of services and products prescribed by *The Vital Statistics Act*, *The Marriage Act*, and *The Change of Name Act*, in addition to processing disinterments under *The Public Health Act*. All services and products are delivered in compliance with *The Personal Health Information Act* and *The Freedom of Information and Protection of Privacy Act*.

Services:

- Vital event registration
 - * Adoption, birth, stillbirth, marriage, common-law relationship registration, common-law relationship dissolution, death
- Foundational identity management
 - * Legal change of name, election of surname, resumption of surname, change of sex designation
- Foundational identity maintenance
 - * Vital event registry amendments (changes to information recorded in registrations of adoption, birth, stillbirth, marriage, common-law relationship registration, common-law relationship dissolution, or death)
- Evidence of foundational identity (automated)
 - * Digital validation of vital event information
 - * Digital notification of vital event registration
 - * Manual validation and/or adjudication of vital event information/registration
- Statistical information reporting, management, and data extraction
- Rush service to process application(s) and issue document(s) within 3 business days
- Registration-related services
 - * Appointment of clergy and commissioners to perform marriages
 - * Recognition of religious denominations under *The Marriage Act*
 - * Appointment of Event Registrars
 - * Orders authorizing disinterment
 - * Issuance of reburial permits

Products (vital event documents):

- Evidence of foundational identity (documents)
 - * Polymer birth certificates with the option to include parent(s) name(s);
 - * Certificates of Election of surname;
 - * Certificates of Resumption of surname;
 - * Certificates of Legal changes of name;
 - * Certificates of Change of sex designation;
 - * Certified copies of registrations for birth;
 - * Post-Adoption Registry documents
- Evidence of vital status (documents)
 - * Commemorative birth, marriage and stillbirth certificates;
 - * Certificates of common-law relationship registration;
 - * Certificates of common-law relationship dissolution registration;
 - * Certificates of deaths;
 - * Certificates of marriage;
 - * Certified copies of marriage, death, and stillbirth events;
 - * Marriage licenses and banns;
 - * Record searches (including genealogical searches) and search receipts;

ACTIVITIES OF INTEREST

IDENTITY MANAGEMENT

Identity is the starting point in establishing trust and confidence in interactions between individuals and organizations. It is an enabler of service delivery at the heart of public administration and most government business processes. How identity information is collected, used, managed, and secured is of critical interest in the public sector, especially areas charged with managing program eligibility, protecting the rights of citizens, ensuring privacy, and safeguarding national security or public safety.

The Vital Statistics Agency and the Employment and Income Assistance Program are co-chairs of a Manitoba Interdepartmental Steering Committee on Identity Management. This Committee was created to develop identity notification and authentication options for individuals eligible for Manitoba benefit programs and services. The Committee is comprised of a select group of assistant deputy ministers and executive directors from the Departments of Families; Health; Justice; and Growth, Enterprise and Trade.

INTER-JURISDICTIONAL COORDINATION

Each Canadian jurisdiction provides services in accordance with local provincial/territorial vital event legislation, resulting in variability across the country. The Vital Statistics Council for Canada (VSCC) was established in 1945 as a means to exchange information and develop similar standards in the provision of vital event services. Manitoba continues to work with the Council and Uniform Law Conference of Canada to update the model *Vital Statistics Act*, and to develop pan-jurisdictional operational standards mindful of identity management requirements and emerging issues such as: breadth of information collected during vital event registration; social changes impacting vital event registration (ex: surrogacy in birth registration); as well as processes involved in foundational identity maintenance or authentication.

DIGITAL VITAL EVENT SERVICES

The Vital Statistics Agency continues to actively review mechanisms for digital notification/authentication of registered vital event information to ensure consistent data management, security, and protection of digital vital event information.

This includes ongoing participation in a federal/provincial/territorial dialogue on a digital identity management initiative known as the Canada's Digital Interchange. The development of a Pan-Canadian Trust Framework to ensure individuals and businesses are who-they-say-they-are, is especially important as all levels of government consider initiatives to move more services on-line and enhance readiness to participate in the digital economy.

WEB-BASED SERVICE DELIVERY

The public has come to expect near-instant access to provincial registry information and documents. The Vital Statistics Agency uses proprietary software for vital event registration, and is in the final stages of completing the business requirements to implement information system enhancements that will enable the public to apply for vital statistics documents on-line, and eventually to also register vital events on-line. The Vital Statistics Agency is also exploring options to update the web interface used by the public to conduct genealogical searches of the provincial vital event registry.

CONVERSION OF PRINTED DOCUMENTS TO DIGITAL IMAGES

The conversion of paper documents to a digital format reduces the possibility of lost documents, but must be completed without compromised access to highly sensitive information. The Vital Statistics Agency is working to implement a quarterly digitization schedule.

INFORMATION SHARING AGREEMENTS

Data in the provincial vital event registry can be used to confirm eligibility for various programs/benefits, and informs on a diverse range of socio-economic and health related issues that assist in program development and policy planning.

The Vital Statistics Agency therefore continues to work with various levels of government to develop information sharing agreements compliant with *The Vital Statistics Act*, *The Personal Health Information Act*, and *The Freedom of Information and Protection of Privacy Act* that secure data, protect privacy, and permit authorized information sharing limited to the needs of each department or organization.

IMMIGRATION, REFUGEES, AND CITIZENSHIP CANADA (IRCC)

In recent years, Immigration, Refugees and Citizenship Canada (IRCC), formerly Citizenship and Immigration Canada (CIC), indicated a desire to engage Canadian vital statistics organizations on a number of topics. Manitoba has agreed to participate in the Identity Linkages Project (ILP), which, when implemented, will enable IRCC/Passport Canada to digitally validate foundational identity information. The Agency is working to launch in 2018, after the Agency has implemented on-line application and registration projects.

INTEGRATED DEATH REGISTRATION

The Public Sector Service Delivery Council (PSSDC) and the Public Sector Chief Information Officer Council (PSCIO) have been working to develop federal, provincial and territorial best practices in citizen-centred service delivery. In the spring of 2016, the Vital Statistics Agency participated in PSSDC initiated consultations (PSSDC Death Notification Working Group), centered on a Statement of Work intended to develop a Death Registration and Notification Blueprint for integrated digital death registration.

TRUTH AND RECONCILIATION COMMISSION RECOMMENDATIONS

In 2015/16 Manitoba announced a government-wide commitment to work with First Nation, Métis and Inuit stakeholders, as well as non-governmental organizations on the ongoing, long-term implementation of the calls to action recommended by the Truth and Reconciliation Commission of Canada (TRC). Call to Action #17 (“Language and Culture” section) would enable residential school survivors and their families to reclaim names changed by the residential school system by waiving administrative costs for a period of five years.

The Vital Statistics Agency has been an active participant in Vital Statistics Council for Canada (VSCC) discussions on implementation of recommendation #17. Some legislative changes may be required as current statutory naming provisions require an individual born or undergoing a legal change of name in Manitoba to have both a given name and a surname consisting only of the letters “a” to “z” and accents from the English or French languages (some reclaimed names could potentially be in an Indigenous language and/or consist of a single name). In addition, the Vital Statistics Agency’s capacity to waive fees may be limited. For instance, Manitoba requires that all adults applying for a legal change of name be fingerprinted. The RCMP has sole authority and responsibility for the fingerprinting process and fingerprinting costs are paid directly to the fingerprinting agency, not the Vital Statistics Agency.

IMPLEMENTATION OF LEAN PRINCIPLES IN AGENCY OPERATIONS

Vital Statistics Agency is engaged in strategic planning and the application of LEAN principles to streamline, eliminate waste, and maximize available resources. Much of this strategic planning is driven by the Agency’s information system enhancements which will enable the public to apply for vital statistics documents on-line, and eventually to register vital events on-line.

ACTIVITIES PERFORMED IN 2016/17

	2016-2017	2015-2016	2014-2015	2013-2014
Vital Event Registration				
Adoption	154	156	176	243
Birth	17,392	17,033	16,511	17,177
Stillbirth	140	148	163	136
Common-Law Relationship	82	44	70	52
Common-Law Dissolution	10	7	3	5
Marriage	5,515	5,440	5,727	5,610
Death	10,958	10,513	10,981	10,235
Delayed Registration ¹	20	22	32	36
Vital Event Registration Sub-Total	34,271	33,363	33,663	33,494
Foundational Identity Services				
Legal Change of Name	1,208	1,061	1,184	1,563
Election of Surname	117	123	132	181
Resumption of Surname	11	9	6	10
Change of Sex Designation ²	76	60	22	23
Registry Amendments	5,456	4,219	4,169	4,426
Foundational Identity Services Sub-Total	6,868	5,472	5,513	6,203
Registration-Related Services				
Clergy appointed	227	187	147	164
Commissioners appointed	1,032	1,027	810	721
Denominations recognized	7	5	4	4
Event Registrars appointed ³	34	45	N/A	N/A
Disinterment orders	4	10	7	11
Victims of crime	194	177	219	244
Registration-Related Services Sub-Total	1,498	1,451	1,187	1,144
Documents Issued				
Birth certificates	48,946	49,501	50,287	54,312
Commemorative certificates	13	11	19	19
Common-Law certificates	174	124	135	142
Marriage certificates	10,094	10,239	9,983	9,959
Marriage licences and banns	5,324	5,057	5,103	4,967
Death certificates	8,590	7,915	8,279	8,133
Certified copies	3,209	3,156	3,038	3,160
Search receipts	3,888	3,530	3,586	3,914
Genealogy requests	2,035	2,082	2,295	2,680
Documents Issued Sub-Total	82,273	81,615	82,725	87,286
Rush Service Requests⁴	20,531	19,018	17,600	17,354
FISCAL YEAR TOTAL	145,441	140,919	140,688	145,481

¹ Delayed registrations of all vital events.

² Includes applications processed for change of sex designation on a Manitoba birth or marriage registration, or a change of sex designation certificate. Statistics prior to March 1, 2016 denote applications processed for a change of sex designation on a Manitoba birth registration only.

³ Vital Statistics Agency began collecting statistics on the number of appointed Event Registrars in 2015/16. Comparative data is not available.

⁴ Number of requests to process document application and issue documents within 1-3 business days. Total is for *rush service pertaining to document issuance only* and excludes number of documents.

* Manual/electronic vital event validations and notifications, as well as statistical information reporting, management and extraction, are not included in this table.

STATISTICS

2016 CALENDAR YEAR

TOTAL BIRTHS

Year	Total Boys		Total Girls		Total Births	
	Number	Percentage	Number	Percentage	Number	Percentage
2016	8,854	51%	8,555	49%	17,409	100%
2015	8,850	52%	8,331	48%	17,182	100%
2014	8,856	52%	8,124	48%	16,980	100%
2013	8,726	51%	8,233	49%	16,959	100%
2012	8,638	51%	8,189	49%	16,827	100%
2011	8,357	52%	7,830	48%	16,187	100%
2010	8,336	51%	7,915	49%	16,251	100%
2009	8,309	51%	8,056	49%	16,365	100%
2008	8,059	51%	7,847	49%	15,906	100%
2007	8,039	51%	7,658	49%	15,697	100%
2006	7,653	51%	7,351	49%	15,004	100%

MARRIAGES BY OFFICIANT

Year	Clergy		Marriage Commissioner		Court of Queen's Bench		Total Marriages	
	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
2016	1,897	35%	3,608	65%	0	0%	5,506	100%
2015	2,001	37%	3,430	63%	0	0%	5,435	100%
2014	2,155	39%	3,349	61%	1	0%	5,505	100%
2013	2,255	42%	3,129	58%	0	0%	5,384	100%
2012	2,428	43%	3,178	57%	2	0%	5,608	100%
2011	2,525	46%	2,957	54%	2	0%	5,484	100%
2010	2,693	48%	2,917	52%	6	0%	5,616	100%
2009	2,842	50%	2,834	50%	3	0%	5,679	100%
2008	2,782	50%	2,808	50%	8	0%	5,604	100%
2007	2,895	50%	2,884	50%	6	0%	5,785	100%
2006	3,141	54%	2,623	45%	12	0%	5,776	100%

COMMON-LAW REGISTRATIONS

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Number	82	41	68	47	56	40	42	55	43	33	20

LIVE BIRTHS, DEATHS, MARRIAGES AND STILLBIRTHS (Rate per 1,000)

YEAR	Live Births		Marriages			Deaths			Stillbirths		
	Number	Rate per MB Health Population	Rate per Statistics Canada Population	Number	Rate per MB Health Population	Rate per Statistics Canada Population	Number	Rate per MB Health Population	Rate per Statistics Canada Population	Number	Rate per 1,000 Live Births*
2016	17,409	13.0	13.2	5,506	4.1	4.2	10,785	8.1	8.2	141	8.1
2015	17,182	13.0	13.3	5,435	4.1	4.2	10,709	8.1	8.3	153	8.9
2014	16,980	13.0	13.2	5,505	4.2	4.3	10,718	8.2	8.4	156	9.2
2013	16,959	13.2	13.4	5,384	4.2	4.3	10,127	7.9	8.0	142	8.4
2012	16,827	13.2	13.3	5,608	4.4	4.4	10,109	8.0	8.0	124	7.4
2011	16,187	12.9	12.9	5,482	4.4	4.4	10,302	8.2	8.2	147	9.1
2010	16,252	13.2	13.2	5,616	4.6	4.5	10,022	8.1	8.1	141	8.7
2009	16,365	13.5	13.4	5,679	4.7	4.6	10,005	8.2	8.2	139	8.5
2008	15,906	13.3	13.2	5,604	4.7	4.6	10,096	8.4	8.4	152	9.6
2007	15,697	13.2	13.2	5,785	4.9	4.9	9,984	8.4	8.4	119	7.6
2006	15,005	12.7	12.7	5,776	4.9	4.9	9,803	8.3	8.3	123	8.2

*Rate is the number of fetal deaths of 20 or more weeks' gestation or weighing 500 grams or more per 1,000 live births.

TOP TEN NAMES

BOYS

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
1	Liam	Liam	Liam	Liam	Liam	Liam	Liam	Liam	Ethan	Ethan	Ethan
2	William	Lucas	Noah	Ethan	Mason	Ethan	Noah	Ethan	Noah	Noah	Joshua
3	Benjamin	Logan	Logan	Lucas	Carter	Noah	Ethan	Noah	Aiden	Logan	Logan
4	Lucas	Mason	Mason	Logan	Noah	Logan	Logan	Logan	Liam	Matthew	Matthew
5	Ethan	James	Ethan	Noah	Logan	Lucas	Jacob	Carter	Alexander	Alexander	Noah
6	Noah	Oliver	James	Mason	Lucas	Benjamin	Lucas	William	Joshua	Joshua	Alexander
7	Carter	Ethan	Lucas	Alexander	William	Mason	Alexander	Owen	Jayden	Benjamin	Owen
8	Owen	Jacob	Jacob	Benjamin	Benjamin	Jayden	Owen	Lucas	Evan	Liam	Liam
9	Alexander	William	Hunter	Carter	Hunter	Carter	Daniel	Alexander	Logan	Nathan	Tyler
10	Mason	Owen	Carter	Jacob	Jacob	Jacob	Carter	Joshua	Benjamin	Jacob	Aiden

GIRLS

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
1	Olivia	Emily	Olivia	Emma	Emily	Olivia	Chloé	Ava	Emily	Ava	Emily
2	Emma	Olivia	Emma	Emily	Emma	Ava	Emily	Emma	Emma	Emily	Madison
3	Emily	Emma	Sophia	Olivia	Olivia	Emily	Isabella	Olivia	Ava	Madison	Emma
4	Sophia	Hannah	Emily	Sophia	Sophia	Sophia	Ava	Emily	Hannah	Hannah	Hannah
5	Chloe	Ava	Ava	Ava	Ava	Emma	Olivia	Isabella	Olivia	Emma	Sarah
6	Ava	Chloe	Avery	Hannah	Lily	Hailey	Emma	Chloé	Abigail	Brooklyn	Ava
7	Abigail	Sophia	Abigail	Chloe	Avery	Sophie	Lily	Abigail	Madison	Abigail	Abigail
8	Amelia	Avery	Chloe	Ella	Chloé	Chloé	Sophia	Madison	Hailey	Sarah	Chloé
9	Hannah	Amelia	Madison	Madison	Abigail	Isabella	Brooklyn	Alexis	Taylor	Olivia	Isabella
10	Grace	Abigail	Isabella	Hailey	Hailey	Lily	Sophie	Hailey	Brooklyn	Brooke	Hailey

INFANT MORTALITY BY REGION OF RESIDENCE

REGIONS	2016		
	Infant Deaths	Live Births	Rate per 1,000 Live Births
Assiniboine	2	951	2.1
Brandon	7	784	8.9
Burntwood	10	1,225	8.2
Central	9	1,791	5.0
Churchill	0	8	0.0
Interlake	3	860	3.5
Norman	5	510	9.8
North Eastman	2	560	3.6
Parkland	0	389	0.0
South Eastman	3	1,285	2.3
Winnipeg	31	8,351	3.7
Manitoba Residents	72	16,174	4.5
Non-Residents	5	642	7.8
Unknown	19	53	
TOTAL	96	17,409	5.5

DEATH RATES (under one year)

YEAR	STILLBIRTH ₁	PERINATAL ₂	NEONATAL ₃	POST-NEONATAL ₄	INFANT ₅
2016	8.1	11.7	4.1	1.4	5.5
2015	8.9	12.8	4.5	1.6	6.2
2014	9.2	13.0	4.7	1.5	6.2
2013	8.4	11.5	3.7	1.7	5.4
2012	7.4	10.4	4.0	2.1	6.1
2011	9.1	13.9	5.7	2.3	8.0
2010	8.7	12.7	4.9	1.8	6.8
2009	8.5	12.5	5.0	1.3	6.4
2008	9.6	13.9	5.0	2.2	7.2
2007	7.6	11.9	5.2	2.3	7.5
2006	8.2	12.0	4.5	1.7	6.1

- ¹ Stillbirth: a child or fetus of 20 or more weeks gestation or weighing 500 grams or more that is dead at birth. Stillbirth rates are per 1,000 live births.
- ² Perinatal: a child aged less than seven days of newborn life or a stillbirth. Perinatal rates are per 1,000 total births (live birth plus stillbirths).
- ³ Neonatal: a child aged less than 28 days of age, excluding stillbirths. Neonatal rates are per 1,000 live births.
- ⁴ Post-Neonatal: a child aged between the 28th day of newborn life and the start of infancy (28 to 364 days). Post-Neonatal rates are per 1,000 live births.
- ⁵ Infant: a child aged less than 1 year. Infant rates are per 1,000 live births.

DEATHS UNDER ONE YEAR BY UNDERLYING CAUSE AND AGE

CAUSES OF DEATH	2016				Total
	< 7 Days	7 - 28 Days	28 Days - 1 Year		
Accidents (V01-X59, Y85-Y86)	0	0	0	0	0
Congenital Anomalies (Q00 - Q99)	13	3	4	20	20
Immaturity (p07)	10	0	0	10	10
Injury at Birth (P10 - P15)	0	0	0	0	0
Newborn affected by complications of placenta, cord & membranes (P02)	5	0	0	5	5
Other Causes	31	7	17	55	55
Other Respiratory Conditions originating in the perinatal period (P23 - P28)	0	0	0	0	0
Pneumonia (J12-J18)	0	0	1	1	1
Respiratory Distress of Newborn (P22)	3	0	0	3	3
Sudden Infant Death Syndrome (R95)	0	0	2	2	2
TOTAL	62	10	24	96	96

DEATHS BY UNDERLYING CAUSE (Rate per 100,000)

CAUSES OF DEATH	2016			2015			2014		
	Number	Rate per MB Health Population	Rate per Statistics Canada Population*	Number	Rate per MB Health Population*	Rate per Statistics Canada Population*	Number	Rate per MB Health Population*	Rate per Statistics Canada Population*
Accidents (V01-X59, Y85-Y86)	530	39.6	40.2	534	40.4	41.3	526	40.3	41.0
Cancer (C00 - C97)	2,801	209.1	212.5	2,764	209.3	213.7	2,886	220.9	225.1
Cerebrovascular Disease (I60 - I69)	604	45.1	45.8	596	45.1	46.1	651	49.8	50.8
Diabetes (E10 - E14)	319	23.8	24.2	368	27.9	28.5	324	24.8	25.3
Diseases of the heart (I00 - I09, I11, I13, I20 - I25, I26 - I51)	2,166	161.7	164.3	2,136	161.8	165.1	2,217	169.7	172.9
Pneumonia (J12-J18)	237	17.7	18.0	228	17.3	17.6	226	17.3	17.6
Suicide (X60 - X84, Y890)	193	14.4	14.6	173	13.1	13.4	176	13.5	13.7

DEATHS AND DEATH RATES DUE TO ACCIDENTS

YEAR	Motor Vehicle Accidents		Accidental Falls		Other Accidents		Total Accidents	
	Number	Death Rate per 100,000 MB Health Population	Number	Death Rate per 100,000 MB Health Population	Number	Death Rate per 100,000 MB Health Population	Number	Death Rate per 100,000 MB Health Population
2016	117	8.7	207	15.5	206	15.4	530	39.6
2015	98	7.4	217	16.4	219	16.6	534	40.4
2014	77	5.9	194	14.9	255	19.5	526	40.3
2013	105	8.1	187	14.5	223	17.3	515	39.9
2012	111	8.7	179	14.1	243	19.1	533	41.9
2011	118	9.4	186	14.9	235	18.8	539	43.1
2010	94	7.6	214	17.4	207	16.8	515	41.9
2009	110	9.1	198	16.3	181	14.9	489	40.3
2008	100	8.3	174	14.5	203	16.9	477	39.8
2007	123	10.4	152	12.8	212	17.9	487	41.0
2006	142	12.0	165	14.0	168	14.3	475	40.3

DISPOSITION RATES BY TYPE

YEAR	Burials		Cremations		Other*		Total Deaths	
	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
2016	3,610	34%	6,985	65%	190	2%	10,785	100%
2015	3,717	35%	6,784	63%	208	2%	10,709	100%
2014	3,689	34%	6,832	64%	197	2%	10,718	100%
2013	3,751	37%	6,222	61%	154	2%	10,127	100%
2012	3,914	39%	6,014	59%	181	2%	10,109	100%
2011	3,923	38%	6,254	61%	125	1%	10,302	100%
2010	3,951	39%	5,973	60%	98	1%	10,022	100%
2009	4,071	41%	5,826	58%	108	1%	10,005	100%
2008	4,168	42%	5,805	57%	123	1%	10,096	100%
2007	4,383	44%	5,424	54%	175	2%	9,982	100%
2006	4,399	45%	5,222	53%	182	2%	9,803	100%

* Includes disposition in mausoleum, crypt, donations for medical research, and remains shipped outside Manitoba.

ANALYSIS OF AUDITED FINANCIALS

ANALYSIS OF STATEMENT OF FINANCIAL POSITION

(Audited Financial Statements, page 3)

	Actual 2017	Actual 2016	Variance Amount	Variance %
FINANCIAL ASSETS				
Cash and Cash Equivalents (1)	299	216	83	38.4%
Accounts Receivable (2)	140	114	26	22.8%
Portfolio Investments	94	94	0	0.0%
Inventories for Resale (3)	139	194	-55	-28.4%
	672	618	54	8.7%
LIABILITIES				
Accounts Payable and Accruals (4)	37	325	-288	-88.6%
Unearned Revenue (5)	173	132	41	31.1%
Accrued Unused Vacation Entitlements	193	197	-4	-2.0%
Employee Future Benefits (6)	280	247	33	13.4%
	683	901	-218	-24.2%
NET DEBT				
	-11	-283	272	-96.1%
NON-FINANCIAL ASSETS				
Pre-Paid Expenses (7)	64	85	-21	-24.7%
Tangible Assets (8)	488	579	-91	-15.7%
	552	664	-112	-16.9%
ACCUMULATED SURPLUS				
	541	381	160	42.0%

VARIANCE NOTES

VARIANCE NOTES TO ANALYSIS: STATEMENT OF FINANCIAL POSITION

- 1) *Cash and Cash Equivalents* increased from \$216 in 2015/16 to \$299 in 2016/17.
This increase is due to an increase in net income from \$(63) in 2015/16 to \$160 in 2016/17.
For more information, see Audited Financial Statements pages 6 and 10.
- 2) *Accounts Receivable* increased from \$114 in 2015/16 to \$140 in 2016/17.
This increase is due to higher trade accounts receivable balance at year end. For more information see, Audited Financial Statements page 10.
- 3) *Inventories for Resale* decreased from \$194 in 2015/16 to \$139 in 2016/17.
This decrease is due to a \$19 decrease in certificate stock and \$36 decrease in pre-printed certificate stock.
- 4) *Accounts Payable and Accruals* decreased from \$325 in 2015/16 to \$37 in 2016/17.
This decrease is due to timing differences between the payment of employee payroll and the payment of various trade payables.
- 5) *Unearned Revenue* increased from \$132 in 2015/16 to \$173 in 2016/17.
This increase is due to longer processing times for some service and product requests at year end. Staff vacancies delayed some processing times.
- 6) *Employee Future Benefits* increased from \$247 in 2015/16 to \$280 in 2016/17.
This increase is due to increased severance pay liability, as calculated by an actuary. For more information, see Audited Financial Statements pages 12 and 13.
- 7) *Pre-Paid Expenses* decreased from \$85 in 2015/16 to \$64 in 2016/17.
This decrease is due to a lower inventory of Pre-Paid Canada Post envelopes.
- 8) *Tangible Capital Assets* decreased from \$579 in 2015/16 to \$552 in 2016/17.
This decrease is due to amortization of capital assets and non-replacement of aging capital assets. For more information, see Audited Financial Statements, pages 14 and 15.

ANALYSIS OF AUDITED FINANCIALS

ANALYSIS OF STATEMENT OF OPERATIONS (Audited Financial Statements, page 4)

	Actual		Variance from		Actual		Variance from	
	2017	2016	Last Year	Last Year	2017	2017	Budget	Budget
			Amt	Amt			Amt	%
REVENUE								
Net sales (1)	3747	3604	143	4.0%	3747	3605	142	3.9%
Proceeds from government departments (2)	300	334	-34	-10.2%	300	430	-130	-30.2%
Interest	1	1	0	0.0%	1	1	0	0.0%
	<u>4,048</u>	<u>3,939</u>	<u>109</u>	<u>2.8%</u>	<u>4,048</u>	<u>4,036</u>	<u>12</u>	<u>0.3%</u>
EXPENSES								
Salaries and benefits	2382	2347	35	1.5%	2382	2369	13	0.5%
Operating Expenses - Schedule 1 (3)	1126	1125	1	0.1%	1126	1306	-180	-13.8%
Amortization (4)	120	150	-30	-20.0%	120	145	-25	-17.2%
	<u>3,628</u>	<u>3,622</u>	<u>6</u>	<u>0.2%</u>	<u>3,628</u>	<u>3,820</u>	<u>-192</u>	<u>-5.0%</u>
Net Income (Loss) Before Grants and Transfers	<u>420</u>	<u>317</u>	<u>103</u>	<u>32.5%</u>	<u>420</u>	<u>216</u>	<u>204</u>	<u>94.4%</u>
GRANTS AND TRANSFERS								
Funeral Board of Manitoba Grant (5)	140	160	-20	-12.5%	140	140	0	0.0%
Transfer to Province (6)	120	220	-100	-45.5%	120	120	0	0.0%
	<u>260</u>	<u>380</u>	<u>-120</u>	<u>-31.6%</u>	<u>260</u>	<u>260</u>	<u>0</u>	<u>0.0%</u>
Net Income (Loss)	<u>160</u>	<u>-63</u>	<u>223</u>	<u>-354.0%</u>	<u>160</u>	<u>-44</u>	<u>204</u>	<u>-463.6%</u>
ACCUMULATED SURPLUS (Beginning of Yr)	<u>381</u>	<u>444</u>	<u>-63</u>	<u>-14.2%</u>	<u>381</u>	<u>381</u>	<u>0</u>	<u>0.0%</u>
ACCUMULATED SURPLUS (End of Yr)	<u>541</u>	<u>381</u>	<u>160</u>	<u>42.0%</u>	<u>541</u>	<u>337</u>	<u>204</u>	<u>60.5%</u>

VARIANCE NOTES

VARIANCE NOTES TO ANALYSIS: STATEMENT OF OPERATIONS

- 1) *Net Sales* increased by \$143 from \$3604 in 2015/16 to \$3747 in 2016/17.
This increase is due to an increase in revenue from the following services and products: amendments due to corrections increased by \$53, rush service orders increased by \$52, death documents increased by \$12, certified copies increased by \$11, marriage licence revenues increased by \$11 and miscellaneous revenues from services and products increased by \$4.
- 2) *Proceeds from Other Departments* decreased from \$334 in 2015/16 to \$300 in 2016/17.
This decrease is due to a \$23 decrease in administrative revenue from the Funeral Board of Manitoba, decrease of \$40 in proceeds from the Department of Families, offset by an increase of \$29 in proceeds from federal partners.
- 3) *Salaries and Benefits* increased from \$2347 in 2015/16 to \$2382 in 2016/17.
This increase is due to salary increases scheduled in the MGEU agreement.
- 4) *Amortization* decreased from \$150 in 2015/16 to \$120 in 2016/17.
This decrease is due to aging capital assets.
- 5) *Funeral Board of Manitoba Grant* decreased from \$160 in 2015/16 to \$140 in 2016/17.
- 6) *Transfer to the Province* decreased from \$220 in 2015/16 to \$120 in 2016/17.
This decrease was made to finance the Vital Statistics Agency's software enhancement to implement online applications for documents by December 31, 2017.

AUDITED FINANCIAL STATEMENTS


MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements and all the information in the annual report are the responsibility of the management of Vital Statistics Agency and have been prepared in accordance with Public Sector Accounting Standards. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgment regarding all necessary estimates and all other data available to June 2, 2017.

Management maintains internal controls to properly safeguard the assets and to provide reasonable assurance that the books and records from which the financial statements are derived accurately reflect all the transactions and that established policies and procedures are followed.

The responsibility of Bulat & Poustie is to express an independent opinion on whether the financial statements of Vital Statistics Agency are fairly presented in accordance with Public Sector Accounting Standards. The Independent Auditor's Report outlines the scope of the audit examination and provides the audit opinion.

On behalf of Management,
Vital Statistics Agency



Denise Koss, Chief Operating Officer
June 2, 2017

INDEPENDENT AUDITOR'S REPORT

TO THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY

We have audited the accompanying financial statements of Vital Statistics Agency, an Agency of the Government of Manitoba which comprise the statement of financial position as at March 31, 2017 and the statement of operations, statement of change in net debt, and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Vital Statistics Agency as at March 31, 2017, and its financial performance and its cash flows for the year then ended in accordance with Public Sector Accounting Standards.



June 2, 2017
Winnipeg, Manitoba

CHARTERED PROFESSIONAL ACCOUNTANTS

VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA

STATEMENT OF FINANCIAL POSITION
(in thousands)
AS AT MARCH 31, 2017

	2017	2016
FINANCIAL ASSETS		
Cash and cash equivalents, note 6	\$ 299	\$ 216
Accounts receivable, note 7	140	114
Portfolio investments	94	94
Inventories for resale	139	194
	672	618
LIABILITIES		
Accounts payable and accruals	\$ 37	\$ 325
Unearned revenue	173	132
Accrued unused vacation entitlements	193	197
Employee future benefits, note 8	280	247
	683	901
NET DEBT	(11)	(283)
NON-FINANCIAL ASSETS		
Prepaid expenses	64	85
Tangible capital assets, note 9	488	579
	552	664
ACCUMULATED SURPLUS	\$ 541	\$ 381
Designated assets, note 10		
Commitments, note 11		

The accompanying notes are an integral part of the financial statements

**VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**STATEMENT OF OPERATIONS
(in thousands)
FOR THE YEAR ENDED MARCH 31, 2017**

	2017 Budget	2017 Actual	2016 Actual
REVENUE			
Net sales	\$ 3,605	\$ 3,747	\$ 3,604
Proceeds from government departments	430	300	334
Interest	1	1	1
	4,036	4,048	3,939
EXPENSES			
Salaries and employee benefits	2,369	2,382	2,347
Operating expenses, Schedule 1	1,306	1,126	1,125
Amortization	145	120	150
Funeral Board of Manitoba operating grant	140	140	160
	3,960	3,768	3,782
Net income before the transfer of funds to the Province of Manitoba	76	280	157
Transfer of funds to the Province of Manitoba, note 12	120	120	220
NET INCOME (LOSS)	(44)	160	(63)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	381	381	444
ACCUMULATED SURPLUS, END OF YEAR	\$ 337	\$ 541	\$ 381

The accompanying notes are an integral part of the financial statements

VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA

STATEMENT OF CHANGE IN NET DEBT
(in thousands)
FOR THE YEAR ENDED MARCH 31, 2017

	2017 Budget	2017 Actual	2016 Actual
NET INCOME (LOSS)	\$ (44)	\$ 160	\$ (63)
TANGIBLE CAPITAL ASSETS			
Acquisition of tangible capital assets	-	(29)	(4)
Amortization of tangible capital assets	140	120	150
Net acquisition of tangible capital assets	140	91	146
OTHER NON-FINANCIAL ASSETS			
Decrease in prepaid expenses	-	21	3
DECREASE (INCREASE) IN NET DEBT	96	272	86
NET DEBT, BEGINNING OF YEAR	(283)	(283)	(369)
NET DEBT, END OF YEAR	\$ (187)	\$ (11)	\$ (283)

The accompanying notes are an integral part of the financial statements

**VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**STATEMENT OF CASH FLOWS
(in thousands)
FOR THE YEAR ENDED MARCH 31, 2017**

	2017 Actual	2016 Actual
CASH PROVIDED BY (APPLIED TO):		
OPERATING		
Net income (loss)	\$ 160	\$ (63)
Amortization of tangible capital assets	120	150
	280	87
Changes in the following:		
Accounts receivable	(26)	59
Inventories for resale	55	(9)
Accounts payable and accruals	(288)	191
Unearned revenue	40	(4)
Accrued unused vacation entitlements	(3)	23
Employee future benefits	33	(20)
Prepaid expenses	21	3
	112	330
CAPITAL		
Acquisition of tangible capital assets	(29)	(4)
INCREASE IN CASH AND CASH EQUIVALENTS	83	326
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	216	(110)
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 299	\$ 216
Supplementary information:		
Interest paid	\$ -	\$ -
Interest received	\$ 1	\$ 1

The accompanying notes are an integral part of the financial statements

**VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**NOTES TO FINANCIAL STATEMENTS
(in thousands)
MARCH 31, 2017**

1. ENTITY DEFINITION

Effective April 1, 1994, the Lieutenant Governor in Council designated the Vital Statistics Agency (the "Agency") as a special operating agency under The Special Operating Agencies Financing Authority Act (C.C.S.M. cS185) by Order in Council 232/1994. The Order also gave approval to the Special Operating Agencies Financing Authority (SOAFA) and the Minister of Consumer and Corporate Affairs, being the Minister responsible for the Agency at that time, to enter into a Management Agreement with respect to the Agency.

A Management Agreement between the Financing Authority and the Minister of Consumer and Corporate Affairs assigns responsibility to manage the assets transferred to the Agency in delivering regulated services to clients through administration of three major Acts; The Vital Statistics Act, The Change of Name Act, and The Marriage Act. The Agency also handles disinterments under the Public Health Act. The ownership of the vital events records is excluded from this agreement, as their ownership is considered Crown property and should not be alienated from Government protection in the the public interest.

The Agency is part of the Consumer and Corporate Affairs Division in the Healthy Living, Seniors and Consumer Affairs Department under the general direction of the Minister of Healthy Living, Seniors and Consumer Affairs, the Deputy Minister and Assistant Deputy Minister who is also Chairperson of Vital Statistics Advisory Board.

The Agency remains bound by relevant legislation and regulation. It is also bound by administrative policy except where specific exemptions have been provided for in its charter in order to meet business objectives.

2. BASIS OF ACCOUNTING

The financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board.

3. SIGNIFICANT ACCOUNTING POLICIES

Deferred Revenue and Revenue Recognition

Government transfers

Government transfer without eligibility criteria or stipulations is recognized as revenue when the transfer is authorized.

Government transfer with eligibility criteria but without stipulations is recognized as revenue when the transfer is authorized and all eligibility criteria have been met.

Government transfer with or without eligibility criteria but with stipulations is recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the transfer gives rise to a liability.

**VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA**

**NOTES TO FINANCIAL STATEMENTS
(in thousands)
MARCH 31, 2017**

Significant Accounting Policies - continued

Exchange transactions

The Agency receives cash payments at the time various certificates are ordered and the cash payments are reflected as deferred revenue. Revenue is recognized at the time the service is completed and the certificate is issued.

Other revenue

All other revenues are recorded on an accrual basis.

Expenses

Accrual accounting

All expenses incurred for goods and services are recorded on an accrual basis.

Government transfers

Government transfer without eligibility criteria or stipulations is recognized as revenue when the transfer is authorized.

Financial Assets

Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank balance, bank indebtedness, and investments with a maturity of three months or less from the date of acquisition.

Portfolio investments

Portfolio investments are short-term deposits with original maturities of more than three months. The investments are recognized at cost.

Inventories for resale

Inventory of certificates and pre-printed forms are valued at the lower of and net realizable value. Cost is generally determined on a first-in, first-out method.

Liabilities

Liabilities are present obligations as a result of transactions and events occurring prior to the end of the fiscal year. The settlement of the liabilities will result in the future transfer or use of assets or other form of settlement. Liabilities are recorded at the estimated amount ultimately payable.

Non-Financial Assets

Non-financial assets do not normally provide resources to discharge liabilities of the Agency. These assets are normally employed to provide future services.

Prepaid expenses

Prepaid expenses are payments for goods or services which will provide economic benefit in future periods. The prepaid amount is recognized as an expense in the year the goods or services are consumed.

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Significant Accounting Policies - continued

Tangible capital assets

Tangible capital assets are recorded at cost. Cost includes the purchase price as well as other acquisition costs. The costs of tangible capital assets are amortized over their estimated useful lives as follows:

	<u>Rate</u>	<u>Method</u>
Data conversion	20 %	Declining balance
Furniture and fixtures	20 %	Straight line
Information system	20 %	Declining balance
Leasehold improvements	20 %	Straight line
National Routing System - Computer equipment and software	20 %	Declining balance
Office equipment	20 %	Straight line
Security equipment	20 %	Straight line

Measurement Uncertainty

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingencies at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

4. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT

Measurement

Financial instruments are classified into one of the two measurement categories: (a) fair value; or (b) cost or amortized cost.

The Agency records its financial assets at cost, which include cash and cash equivalents, portfolio investments, accounts receivable, and inventories for resale. The Agency also records its financial liabilities at cost, which includes accounts payable and accruals.

Gains and losses on financial instruments measured at fair value are recorded in accumulated surplus as re-measurement gains and losses until realized. Upon disposition of the financial instruments, the cumulative re-measurement gains and losses are reclassified to the statement of operations. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs.

The Agency did not incur any re-measurement gains and losses during the year (2016 - \$nil).

Financial Risk Management - overview

The Agency has exposure to the following risks from its use of financial instruments: credit risk; liquidity risk; market risk; interest risk; and foreign currency risk.

Credit Risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the Agency to credit risk consist principally of cash, accounts receivable and portfolio investments.

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Financial Instruments and Financial Risk Management - continued

The maximum exposure of the Agency to credit risk at year end is:

	2017	2016
Cash on hand and balances in bank, note 6	\$ 299	\$ 216
Accounts receivable	140	114
Portfolio investments	<u>94</u>	<u>94</u>
	<u>\$ 533</u>	<u>\$ 424</u>

Cash and cash equivalents, and portfolio investments: The Agency is not exposed to significant credit risk as these instruments are primarily held by the Minister of Finance.

Accounts receivable: The Agency is not exposed to significant credit risk as no one party accounts for a significant balance of trade receivables and payment in full is typically collected when it is due. The majority of the other receivables is due from the federal government. The Agency establishes an allowance for doubtful accounts that represents its estimate of potential credit losses. The allowance for doubtful accounts is based on management's estimates and assumptions regarding current market conditions, customer analysis and historical payment trends. These factors are considered when determining whether past due accounts are allowed for or written off.

The aging of accounts receivable and allowance for doubtful accounts as of March 31, 2017 was:

	<u>Net</u>	<u>Allowance</u>
Current	\$ 100	\$ -
31-60 days past billing date	12	-
61-90 days past billing date	11	-
Greater than 90 days past the billing date	<u>17</u>	<u>-</u>
Balance, end of the year	<u>\$ 140</u>	<u>\$ -</u>

The change in the allowance for doubtful accounts during the year was as follows:

	2017	2016
Balance, beginning of the year	\$ 1	\$ 2
Amounts written off	(1)	-
Amounts recovered	<u>-</u>	<u>(1)</u>
Balance, end of the year	<u>\$ -</u>	<u>\$ 1</u>

Liquidity Risk

Liquidity risk is the risk that the Agency will not be able to meet its financial obligations as they come due.

The Agency manages liquidity risk by maintaining adequate cash balances and by review from the Province of Manitoba to ensure adequate funding will be received to meet the obligations.

Market Risk

Market risk is the risk that changes in market prices, such as interest rates and foreign exchange rates, will affect the Agency's income or the fair values of its financial instruments.

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Financial Instruments and Financial Risk Management - continued

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest rate exposure relates to funds on deposit and portfolio investments.

The interest rate risk on funds on deposit is considered to be low because of their short-term nature. The interest rate risk on portfolio investments is considered to be low as the original deposits are reinvested at rates for investments with similar terms and conditions.

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Agency is not exposed to significant foreign currency risk as it does not have any financial instruments denominated in foreign currency.

5. WAIVER OF FEES

The Agency charges no fee for services in exchange for services from the following organizations:

- (a) The Manitoba Bureau of Statistics.
- (b) Vital Statistics Offices in other jurisdictions through agreements to exchange information between jurisdictions as it relates to one another's residency or birthplace.

Services provided under the above agreements are valued at \$32 for the year ended March 31, 2017 (2016 - \$39).

The Agency provides services without compensation to victims of crimes as follows:

In March of 1998, the Ministers of Justice, Consumer and Corporate Affairs, and Highways and Transportation agreed that the fees for replacement documents should be waived. Representatives of Vital Statistics and the Division of Driver and Vehicle Licensing met to coordinate the process so the public would receive the same program from both agencies.

Effective January 1, 1999, members of the public who have had their birth certificate stolen during a criminal act can request replacement certificates and have the fee waived. This does not apply to members of the public who have lost their identification or individuals who are non-residents of Manitoba. Clients are asked to indicate that they are requesting a waiver of fees as a result of a criminal act and to provide police incident number.

Service provided under the above arrangement are valued at \$5 for the year ended March 31, 2017 (2016 - \$5).

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6. CASH AND CASH EQUIVALENTS, AND BANK INDEBTEDNESS

	2017	2016
Cash on hand and balances in bank less outstanding cheques	\$ 299	\$ 216

Working capital advances and long term financing for significant capital purchases are provided to the Agency through the Special Operating Agencies Financing Authority. The Financing Authority has approved a \$212 limit (2016 - \$212) for working capital advances and a capital supply of \$250 for the Agency. At March 31, 2017 the Agency has accessed working capital advances of \$nil (2016 - \$nil).

7. ACCOUNTS RECEIVABLE

	2017	2016
Trade	\$ 140	\$ 115
Less: Allowance for doubtful accounts	-	1
	\$ 140	\$ 114

8. EMPLOYEE FUTURE BENEFITS

	2017	2016
Severance benefits	\$ 243	\$ 210
Sick pay benefits	37	37
	\$ 280	\$ 247

Pension benefits

Employees of the Vital Statistics Agency are eligible for pension benefits in accordance with the provisions of the Civil Service Superannuation Act (CSSA) administered by the Civil Service Superannuation Board (CSSB). The CSSA established a defined benefit plan to provide benefits to employees of the Manitoba Civil Service and to participating agencies of the Government, including the Vital Statistics Agency, through the Civil Service Superannuation Fund (CSSF).

Effective March 31, 2001, pursuant to an agreement with the Province of Manitoba, the Vital Statistics Agency transferred to the Province the pension liability for its employees.

Commencing April 1, 2001, the Agency was required to pay to the Province an amount equal to its employees' current pension contributions. The amount paid for 2017 was \$154 (2016 - \$139). Under this agreement, the Agency has no further pension liability.

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Employee Future Benefits - continued

Severance benefits

Effective April 1, 1998, the Agency began recording accumulated severance pay benefits for its employees. The amount of severance pay obligations is based on actuarial calculations. The periodic actuarial valuations of these liabilities may determine that adjustments are needed to the actuarial calculations when actual experience is different from that expected and/or because of changes in actuarial assumptions used. The resulting actuarial gains or losses are amortized over the expected average remaining service life of the related employee group.

An actuarial report was completed for the severance pay liability as of March 31, 2011. The report provides a formula to update the liability on an annual basis. The Vital Statistics Agency's actuarially determined net liability for accounting purposes as at March 31, 2017 was \$243 (2016 - \$210). The actuarial loss of \$88 based on actuarial reports is being amortized over the 15 year expected average remaining service life (EARSL) of the employee group.

Significant long-term actuarial assumptions used in the March 31, 2011 valuation, and in the determination of the March 31, 2017 present value of the accrued severance benefit obligation were:

Annual rate of return	
Inflation component	2.00 %
Real rate of return	<u>4.00 %</u>
	<u>6.00 %</u>
Assumed salary increase rates	
Annual productivity increase	1.00 %
Annual general salary increase	<u>2.75 %</u>
	<u>3.75 %</u>

The severance benefit liability at March 31 includes the following components:

	2017	2016
Balance, beginning of year	\$ 210	\$ 229
Actuarial loss	47	53
Benefits accrued	15	12
Interest on accrued benefits	13	17
Severance paid	(2)	(55)
Accrued benefit liability	283	256
Less: unamortized actuarial losses	(40)	(46)
Severance benefit liability	<u>\$ 243</u>	<u>\$ 210</u>

The total expenses related to severance benefits at March 31 includes the following components:

	2017	2016
Interest on obligation	\$ 13	\$ 17
Current period benefit cost	15	12
Amortization of actuarial gain over EARSL	6	6
Total expense related to severance benefits	<u>\$ 34</u>	<u>\$ 35</u>

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Employee Future Benefits - continued

Sick pay benefits

Vital Statistics Agency provides sick leave benefits for employees that accumulate but do not vest. The accrued benefit obligation related to sick leave entitlement earned by employees is determined using a valuation model developed by an actuary. The valuation is based on employee demographics, sick leave usage and actuarial assumptions. These assumptions include a 6.00% annual return and a 3.75% annual salary increase.

9. TANGIBLE CAPITAL ASSETS

	2017			
	Opening Balance	Additions	Disposals	Closing Balance
Cost				
Data conversion	\$ 2,555	\$ 25	\$ -	\$ 2,580
Furniture and fixtures	133	1	-	134
Information system	1,619	-	-	1,619
Leasehold improvements	99	-	-	99
National Routing System	448	-	-	448
Office equipment	218	3	-	221
Security equipment	75	-	-	75
	5,147	29	-	5,176
Accumulated amortization				
Data conversion	2,235	64	-	2,299
Furniture and fixtures	125	2	-	127
Information system	1,453	34	-	1,487
Leasehold improvements	99	-	-	99
National Routing System	368	16	-	384
Office equipment	213	4	-	217
Security equipment	75	-	-	75
	4,568	120	-	4,688
Net book value	\$ 579	\$ (91)	\$ -	\$ 488

VITAL STATISTICS AGENCY
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Tangible Capital Assets - continued

	2016			Closing Balance
	Opening Balance	Additions	Disposals	
Cost				
Data conversion	\$ 2,555	\$ -	\$ -	\$ 2,555
Furniture and fixtures	129	4	-	133
Information system	1,619	-	-	1,619
Leasehold improvements	99	-	-	99
National Routing System	448	-	-	448
Office equipment	218	-	-	218
Security equipment	75	-	-	75
	5,143	4	-	5,147
Accumulated amortization				
Data conversion	2,154	81	-	2,235
Furniture and fixtures	124	1	-	125
Information system	1,411	42	-	1,453
Leasehold improvements	98	1	-	99
National Routing System	348	20	-	368
Office equipment	208	5	-	213
Security equipment	75	-	-	75
	4,418	150	-	4,568
Net book value	\$ 725	\$ (146)	\$ -	\$ 579

10. DESIGNATED ASSETS

The Agency has allocated \$94 (2016 - \$94) of its portfolio investments as designated assets for cash received from the Province of Manitoba for vacation entitlements earned by employees of the Agency prior to its designation as an SOA and the severance pay benefits accumulated to March 31, 1998 for certain of their employees. This amount is held by an interest bearing account until the cash is required to discharge the related liabilities. Any unused balance is re-invested annually.

11. COMMITMENTS

The Agency has not entered into a lease agreement with the Province of Manitoba for rental of facilities at 254 Portage Avenue. Occupancy charges for the year ending March 31, 2018 are estimated to be \$189 (2017 - \$189).

12. TRANSFER OF FUNDS TO THE PROVINCE OF MANITOBA

During the year, with Lieutenant-Governor-in-Council approval by Order in Council, the Agency transferred \$120 (2016 - \$220) of its surplus funds to the Province of Manitoba.

**VITAL STATISTICS AGENCY
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Schedule 1

**SCHEDULE OF OPERATING EXPENSES
(in thousands)
FOR THE YEAR ENDED MARCH 31, 2017**

	2017 Budget	2017 Actual	2016 Actual
Accommodation	\$ 180	\$ 189	\$ 189
Bad debts (recovery)	1	-	(1)
Central government charges	47	43	46
Computer information system	260	249	243
Digital imaging	11	14	64
Office equipment support	23	21	24
Office supplies	20	24	21
Other operating expenses	161	44	101
Printed material supplies	212	212	130
Professional fees	93	41	48
Telecommunications	54	51	53
Training	6	1	2
Transportation and freight	238	237	205
	\$ 1,306	\$ 1,126	\$ 1,125