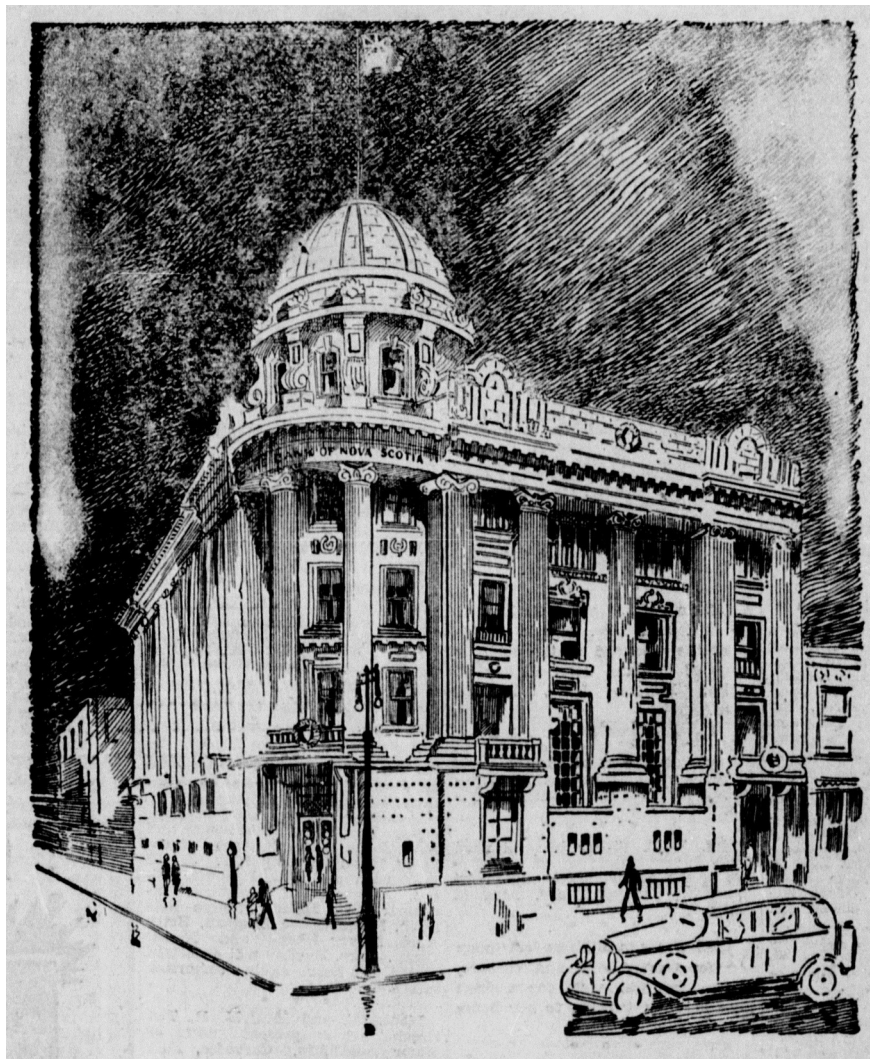


VITAL STATISTICS AGENCY

A Special Operating Agency of the Manitoba Government



ANNUAL REPORT 2020-2021

FRONT COVER:

Drawing of the Bank of Nova Scotia Building (present day A.A. Heaps Building), artist unknown. *The Winnipeg Evening Tribune*, 13 October 1931.

University of Manitoba Archives & Special Collections, *Winnipeg Tribune* fonds.

Permalink: <http://hdl.handle.net/10719/1775438>

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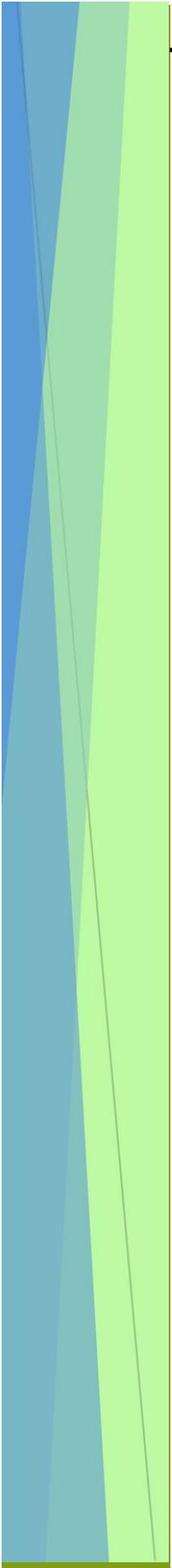
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**MINISTER OF
FINANCE**

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, 2021.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Scott Fielding".

Honourable Scott Fielding
Minister of Finance





Finance

Deputy Minister
Room 109, Legislative Building, Winnipeg, MB, R3C 0V8
www.gov.mb.ca

Honourable Scott Fielding
Minister of Finance
Room 109, Legislative Building
Winnipeg, MB R3C 0V8

Dear Minister Fielding:

I submit for your consideration the Annual Report of the Vital Statistics Agency for the year ended March 31, 2021, which marks Vital Statistics Agency's last annual report as a Special Operating Agency.

On March 31, 2021, Vital Statistics Agency was reorganized as a branch of the Consumers Protection and Business Services Division and renamed Vital Statistics Branch.

This annual report highlights the Agency's 2020/2021 activities in the provision of civil registration, authenticated evidence of foundational identity and vital status, as well as vital event data for research and policy making.

I would like to thank the Vital Statistics Agency's Advisory Board for their co-operation with the transition and their ongoing support, and staff for embracing innovative change, both of which are key drivers to achieving modernization.

Respectfully Submitted,

Richard Groen
Deputy Minister of Finance



**Vital Statistics**

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September 28, 2021

Mr. Richard Groen
Deputy Minister of Finance
Department of Finance
Room 109, Legislative Building
Winnipeg MB R3C 0V8

Dear Richard Groen:

On behalf of staff, I submit for your review and consideration the 26th Annual Report of the Vital Statistics Agency. The report details operational highlights and financial results of the Agency's activities for the fiscal year ended March 31, 2021.

Over the past year, the Agency modified its operations to adapt to the challenges posed by the COVID-19 pandemic, which resulted in suspension of in-person services and introduction of virtual appointments to serve Manitobans. Due to the physical distancing and public gathering restrictions in response to COVID-19, many couples were not able to proceed with their weddings as planned. To help couples faced with this situation, legislative changes were made under The Emergency Measures Act to temporarily allow renewal of expired marriage licences and renewal of temporary marriage commissioner appointments, at no cost to applicants.

Prior to the delivery of the Office of the Auditor General's report in September 2020, Vital Statistics Agency began transformation initiatives to modernize its operations and service delivery. In addition, the Department engaged strategic consultants to lead an operational review and to assist the Vital Statistics Agency in meeting the nineteen recommendations made by the Office of the Auditor General to improve the security, privacy and integrity of vital events information.

The Vital Statistics Agency acknowledges the frustration experienced by many Manitobans due to the significant delays in processing registrations of events and applications for birth, marriage, and death certificates. A LEAN event was held in February 2021 to address delays in processing applications for birth certificates. The LEAN event also resulted in a comprehensive plan to reduce the significant backlog accumulated between August 2020 to March 2021 for issuance of birth certificates, death certificates and marriage certificates.

Renovations to the Vital Statistics Agency's office space were also commenced in this fiscal year. Once completed, the renovations will support the significant client service delivery improvements currently underway.

On March 31, 2021, Vital Statistics Agency ceased operations as a Special Operating Agency, and moved into the Consumer Protection and Business Services Division as the Vital Statistics Branch.

I thank our staff for their dedication and willingness to embrace change in support of this, and other, important initiatives. We look forward to building upon these positive achievements in 2021/22.

Respectfully submitted,

Pam Lorentz
Acting Chief Operating Officer and Director of Vital
Statistics Vital Statistics Agency

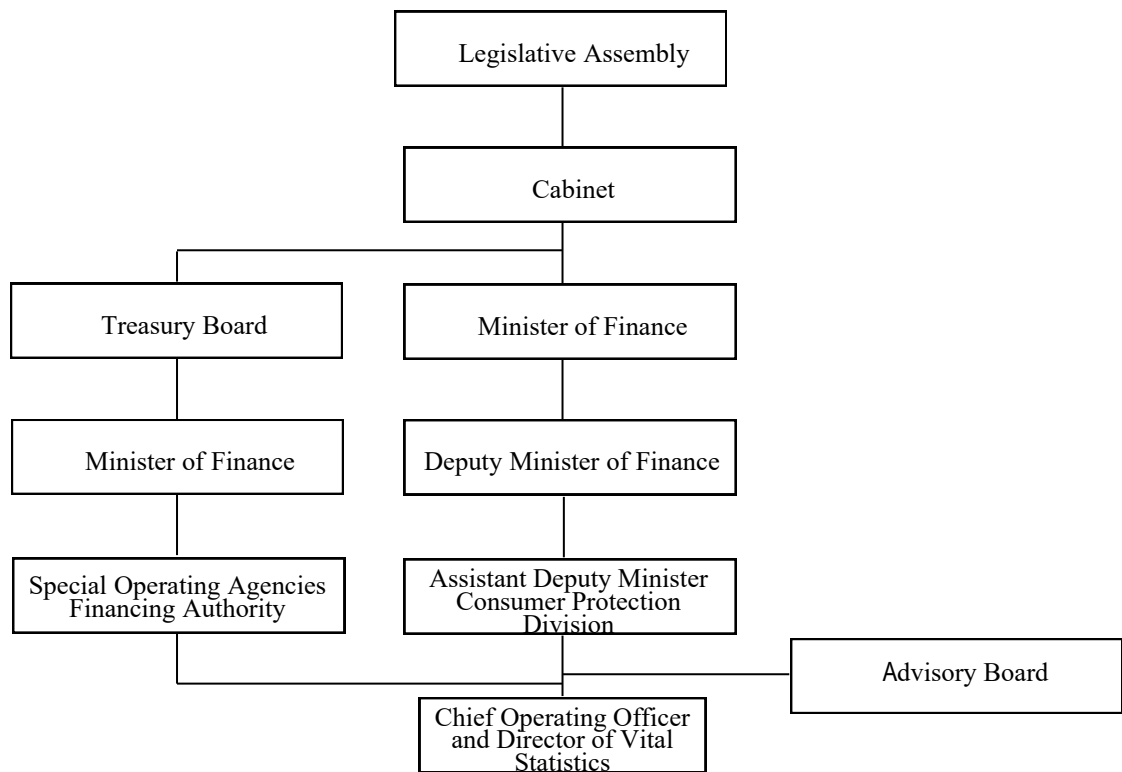
Accountability Framework

Accountability Structure

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

- ◆ Is within the Department of Finance, 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	Kathryn Durkin-Chudd Assistant Deputy Minister, Consumer Protection Division
MEMBERS	Alena Lukes Chief Operating Officer and Director of Vital Statistics
	Pam Lorentz Staff Representative, Vital Statistics Agency
	Debbie Besant (Retired) Chief Executive Officer, General Child and Family Services Authority
	Michael Wisener A/Director, Manitoba Bureau of Statistics
	Clayton Kotzer Director, Transformation & Integrated Service Management Service 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:

- * Civil 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

In 2020/21, the Vital Statistics Agency's staffing comprised of 44 Full Time Equivalent (FTE) employee positions. Of the 44 staff, 34 are regular FTE, and 10 are term FTE. However the Agency operated with several vacancies due to retirements and staff turnover.

The Vital Statistics Agency is organized into four main workflows: registration of vital events in the provincial vital event registry; issuance of printed documents; service by phone, email or in-person; and confidential identity management services.

The Vital Statistics Agency also relies on the following professionals to provide specialized services: the Chief Financial Officer provides accounting and comptrollership services; the Manager of Policy and Policy Analyst provide legislatively compliant exception management and policy advice on operational issues, as well as development of policy, legislation and information sharing agreements; and the Business and Data Analyst provides proprietary registry software support and vital event data services.

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 2020/21 fiscal year of \$75,000 or more, directly or indirectly, including benefits and severance payments, are disclosed in Manitoba's schedule of Public Sector Compensation Payments.

The Public Interest Disclosure (Whistleblower Protection) Act

No disclosures of wrongdoing were made to a Vital Statistics Agency supervisor or Department of Finance designated officer during 2020/21 fiscal year.

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:

- Civil registration of vital events
 - * 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 death;
 - * 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.

INTER-JURISDICTIONAL COORDINATION

Each Canadian jurisdiction provides services in accordance with local provincial/territorial vital event legislation, resulting in variability across the country. The 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 VSCC 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 Vital Statistics Agency uses proprietary software for vital event registration. Information system enhancements have enabled eligible individuals to apply for select vital statistics documents on-line.

PRINTED DOCUMENTS AND MICROFILM TO DIGITAL IMAGES

In 2020/21, the Agency continued with digitization initiatives that will convert microfilm to digital images and enable digitization of printed documents. It is anticipated this change will contribute to faster services times.

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 onboard in the next few years, after the Agency has implemented on-line application and electronic registration projects.

INTEGRATED DEATH REGISTRATION

The Public Sector Service Delivery Council (PSSDC) and the Public Sector Chief Information Officer Council (PSCIO) of the Institute for Citizen Centred Service (ICCS) have been working to develop federal, provincial and territorial best practices in citizen-centred service delivery. The Vital Statistics Agency continues to participate in PSSDC initiatives related to the Death Notification Working Group and Blueprint for integrated digital death registration.

TRUTH AND RECONCILIATION COMMISSION RECOMMENDATIONS

The government of Manitoba is committed 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 continues to be an active participant in 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.

TRANSFORMATION

The Government of Manitoba announced *Transforming the Manitoba Public Service: A Strategy for Action* in February 2018. The Vital Statistics Agency engaged with the strategy, and continues to focus on the implementation of LEAN principles to streamline, eliminate waste, and maximize available resources. Many transformation initiatives such as digitization of microfilm and printed documents, are 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. A lean exercise was held in February 2021 to streamline issuance processes which led to the development of team responsible for reducing backlog related to the issuance of documents.

ACTIVITIES PERFORMED IN 2020/21

	2020-2021	2019-2020	2018-2019	2017-2018
Vital Event Registration				
Adoption	115	105	177	206
Birth	13,712	17,232	17,377	17,632
Stillbirth	180	154	126	135
Common-Law Relationship	32	52	66	90
Common-Law Dissolution	2	8	3	4
Marriage	3,345	5,182	5,471	5,562
Death	11,615	11,414	10,867	11,105
Delayed Registration ¹	2	4	12	20
Vital Event Registration Sub-Total	29,003	34,151	34,099	34,754
Foundational Identity Services				
Legal Change of Name	594	960	1,161	1,153
Election of Surname	16	88	100	114
Resumption of Surname	4	10	8	9
Change of Sex Designation ²	62	76	89	70
Registry Amendments	3,527	4,144	4,789	5,439
Foundational Identity Services Sub-Total	4,203	5,278	6,147	6,785
Registration-Related Services				
Clergy appointed	130	231	250	147
Commissioners appointed	766	1,321	1,245	1,042
Denominations recognized	3	10	5	5
Event registrars appointed ³	170	116	62	43
Disinterment orders	0	0	5	12
Victims of crime	46	136	165	154
Registration-Related Services Sub-Total	1,115	1,814	1,732	1,403
Documents Issued				
Birth certificates	28,837	48,423	45,452	49,907
Commemorative certificates	5	8	4	13
Common-Law certificates	63	104	152	195
Marriage certificates	6,163	9,409	8,964	10,136
Marriage licences and banns	4,059	5,232	5,422	5,532
Death certificates	6,844	8,787	7,081	8,186
Certified copies	1,646	2,934	3,205	2,990
Search receipts	2,052	2,621	3,092	3,626
Genealogy requests	872	2,332	2,564	2,453
Documents Issued Sub-Total	50,541	79,850	75,936	83,038
Rush Service Requests⁴	15,464	22,416	22,631	20,901
FISCAL YEAR TOTAL	84,862	121,093	117,914	125,980

¹ Delayed registrations of all vital events.

² 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 the number of documents. In previous reports, rush service totals were incorrectly added to documents issued. Fiscal year totals in this report have been updated to exclude rush service totals.

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

STATISTICS

2020 CALENDAR YEAR

TOTAL BIRTHS

Year	Total Births	
	Number	Percentage
2020	16,939	100%
2019	17,119	100%
2018	17,554	100%
2017	17,513	100%
2016	17,409	100%
2015	17,182	100%
2014	16,980	100%
2013	16,959	100%
2012	16,827	100%
2011	16,187	100%
2010	16,251	100%

MARRIAGES BY OFFICIANT

Year	Clergy		Marriage Commissioner		Court of Queen's Bench		Total Marriages	
	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
2020	1,132	30%	2,631	70%	0	0%	3,774	100%
2019	1,539	31%	3,504	69%	0	0%	5,047	100%
2018	1,705	32%	3,665	68%	0	0%	5,373	100%
2017	1,833	33%	3,708	67%	0	0%	5,544	100%
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%

COMMON-LAW REGISTRATIONS

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Number	51	53	66	90	82	41	68	47	56	40	42

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*
2020	16,939	12.2	12.3	3,772	2.7	2.7	12,290	8.9	8.9	185	10.9
2019	17,199	12.5	12.5	5,047	3.7	3.7	11,225	8.2	8.1	157	9.1
2018	17,554	12.9	13.0	5,376	4.0	4.0	11,072	8.1	8.2	158	9
2017	17,513	12.9	13.1	5,544	4.1	4.1	11,090	8.2	8.3	134	7.7
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

*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 BABY NAMES—2020

1. Liam
2. Olivia
3. Oliver
4. Noah
5. Levi
6. James
7. Lucas
8. Sophia
9. Amelia
10. Emily, Theodore (tied)

INFANT MORTALITY BY REGION OF RESIDENCE

REGIONS	2020		
	Infant Deaths	Live Births	Rate per 1,000 Live Births
Interlake-Eastern	13	1,436	9.6
Northern	24	1,657	14.5
Prairie Mountain	8	1,901	4.2
Southern	12	3,139	3.8
Winnipeg	38	7,979	4.8
Manitoba Residents	95	16,112	5.9
Non-Residents	4	795	5.0
Unknown	13	32	
TOTAL	112	16,939	6.6

DEATH RATES (under one year)

YEAR	STILLBIRTH ₁	PERINATAL ₂	NEONATAL ₃	POST-NEONATAL ₄	INFANT ₅
2020	10.9	14.5	4.4	2.7	7.1
2019	9.1	11.8	3.4	2.1	5.5
2018	9.0	12.8	4.4	2.6	7.0
2017	7.7	11.8	5.2	1.7	6.9
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

- 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	2020					Total
	< 7 Days	7 - 28 Days	28 Days - 1 Year			
Accidents (V01-X59, Y85-Y86)	0	0	2			2
Congenital Anomalies (Q00 - Q99)	12	0	4			16
Immaturity (p07)	4	0	0			4
Injury at Birth (P10 - P15)	0	0	0			0
Newborn affected by complications of placenta, cord & membranes (P02)	1	0	0			1
Other Causes	20	11	29			60
Other Respiratory Conditions originating in the perinatal period (P23 - P28)	0	0	0			0
Pneumonia (J12-J18)	0	0	0			0
Respiratory Distress of Newborn (P22)	0	0	0			0
Sudden Infant Death Syndrome (R95)	0	0	0			0
TOTAL	37	11	35			83

DEATHS BY UNDERLYING CAUSE (Rate per 100,000)

CAUSES OF DEATH	2020			2019			2018		
	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)	459	33.1	33.3	497	36.2	36.0	379	27.9	28.0
Cancer (C00 - C97)	2,595	187.1	188.1	2,864	208.6	207.7	2,696	198.2	199.4
Cerebrovascular Disease (I60 - I69)	477	34.4	34.6	595	43.3	43.1	526	38.7	38.9
Diabetes (E10 - E14)	301	21.7	21.8	331	24.1	24.0	315	23.2	23.3
Diseases of the heart (I00 - I09, I11, I13, I20 - I25, I26 - I51)	1,883	135.8	136.5	2,076	151.2	150.5	1,951	143.4	144.3
Pneumonia (J12-J18)	140	10.1	10.2	209	15.2	15.2	187	13.7	13.8
Intentional Self-Harm (X60 - X84, Y890)	164	11.8	11.9	192	14.0	13.9	219	16.1	16.2

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
2020	84	6.1	231	16.7	144	10.4	459	33.1
2019	87	6.3	204	14.9	206	15.0	497	36.2
2018	68	5.0	158	11.6	153	11.2	379	27.9
2017	70	5.2	190	14.0	162	11.9	422	31.1
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

NOTE: Due to being incomplete at the time of printing, approximately 19% of the 2020 cause of death data has been excluded from the above table.

DISPOSITION RATES BY TYPE

YEAR	Burials		Cremations		Other*		Total Deaths	
	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
2020	3,683	30%	8,346	68%	261	2%	12,290	100%
2019	3,429	31%	7,566	67%	232	2%	11,227	100%
2018	3,613	33%	7,223	65%	236	2%	11,072	100%
2017	3,553	32%	7,317	66%	220	2%	11,090	100%
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%

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

ANALYSIS OF AUDITED FINANCIALS

ANALYSIS OF ASSETS AND LIABILITIES

(Audited Financial Statements, page 4 & 15 - note 6)

	Actual	Actual	Variance	Variance
	2021	2020	Amount	%
FINANCIAL ASSETS				
Cash and Cash Equivalents (1)	983	1,264	(281)	-22%
Accounts Receivable (2)	133	157	(24)	-15%
Portfolio Investments	95	94	1	1%
NON-FINANCIAL ASSETS				
Inventories for Resale (3)	311	266	45	17%
Prepaid expenses (4)	84	132	(48)	-36%
Tangible capital assets	421	412	9	2%
	2,027	2,325	(298)	-13%
LIABILITIES				
Accounts payable and accruals (5)	182	90	92	102%
Unearned revenue (6)	849	470	379	81%
Accrued unused vacation entitlements (7)	128	181	(53)	-29%
Employee future benefits	304	306	(2)	-1%
	1,463	1,047	416	40%

VARIANCE NOTES

ANALYSIS OF ASSETS AND LIABILITIES

- 1) *Cash and Cash Equivalents* decreased from \$1,264 in 2019/20 to \$983 in 2020/21.
The decrease is due to overall net change in cash and cash equivalents of \$281 in 20/2021. See *Statement of Cash Flows* on page 7 information, and *Notes to Financial Statements* on page 4 and 15 of the *Audited Financial Statements* for detailed information regarding the change.
- 2) *Accounts Receivable* decreased from \$157 in 2019/20* to \$133 in 2020/21.
This decrease is due to improved customer relationships facilitated by use of technology.
- 3) *Inventories for Resale* increased from \$266 in 2019/20 to \$311 in 2020/21.
This increase is due to a large order of pre-printed certificate stock due to a decrease in issuance of certificates.
- 4) *Pre-Paid Expenses* decreased from \$132 in 2019/20 to \$84 in 2020/21.
This decrease is due a decrease in value of service contracts.
- 5) *Accounts Payable and Accruals* increased from \$90 in 2019/20 to \$182 in 2020/21.
This increase is due to timing differences between the payment of employee payroll and the payment of various trade payables.
- 6) *Unearned Revenue* decreased from \$470 in 2019/20 to \$849 in 2020/21.
This increase is due to longer processing times for some service and product requests at year end. The Agency receives payments at the time various documents/services are ordered—these are reflected as unearned revenue until completion of the service or issuance of the ordered document. Staff vacancies delayed some processing times.
- 7) *Accrued Unused Vacation Entitlement* decreased from \$181 in 2019/20 to \$128 in 2020/21.
This decrease is due to retirements and new hires with lower vacation allotments.

ANALYSIS OF AUDITED FINANCIALS

ANALYSIS OF STATEMENT OF FINANCIAL OPERATIONS (Audited Financial Statements, page 5)

	Actual	Actual	Variance	Variance	Actual	Budget	Variance	Variance
	2021	2020	Amount	%	2021	2021	Amount	%
REVENUE								
Net Sales (1)	2,567	3,811	(1,244)	-33%	2,567	3,958	(1,391)	-35%
Departmental / Gov proceeds (2)	177	221	(44)	-20%	177	198	(21)	-11%
Interest	3	6	(3)	-50%	3	4	(1)	-25%
	2,747	4,038	(1,291)	-32%	2,747	4,160	(1,413)	-34%
EXPENSES								
Salaries and benefits (3)	2,170	2,472	(302)	-12%	2,170	2,516	(346)	-14%
Operating expenses - schedule 1 (4)	1,215	1,308	(93)	-7%	1,215	1,449	(234)	-16%
Amortization	76	79	(3)	-4%	76	194	(118)	-61%
	3,461	3,859	(398)	-10%	3,461	4,159	(698)	-17%
			-					
			-					
NET INCOME (LOSS)	(714)	179	(893)	-499%	(714)	1	(715)	-71500%
ACCUMULATED SURPLUS, BEGINNING OF YEAR	1,278	1,099	179	16%	1,278	1,278	-	0%
TRANSFERRED TO SOAFA	(564)	-	(564)	100%	(564)	1,279	(1,843)	-144%
ACCUMULATED SURPLUS, END OF	-	1,278	(1,278)	-100%	-	-		

VARIANCE NOTES

ANALYSIS OF OPERATIONS

- 1) *Net Sales* decreased from \$4,038 in 2019/20 to \$2,747 in 2020/21.
The decrease in revenue is primarily due to a decrease in production of all certificate revenues.
- 2) *Proceeds from Other Departments* decreased from \$221 in 2019/20 to \$177 in 2020/21.
The decrease in revenue is primarily due to staff turnover resulting in decrease in input or registrations resulting in decrease in invoices to various external partners.
- 3) *Salaries and Benefits* decreased from \$2,472 in 2019/20 to \$2,170 in 2020/21.
This decrease is due to staff turnover resulting in position vacancies.
- 4) *Operating Expenses* decreased from \$1,308 in 2019/20 to \$1,215 in 2020/21.
The decrease in operating expenses is primarily due to a decrease in production levels resulting in a decrease in delivery fees, printing costs, and printed material costs.



AUDITED FINANCIAL STATEMENTS

VITAL STATISTICS AGENCY

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED MARCH 31, 2021

VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA

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(In thousands)

FOR FISCAL PERIOD MARCH 31, 2021

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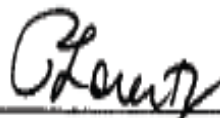
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements and all the information in the annual report are the responsibility of the Vital Statistics Agency and have been prepared in accordance with Canadian Public Sector Accounting Standards. In the 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 September 20, 2021.

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 Exchange Group is to express an independent, professional opinion on whether the financial statements of Vital Statistics Agency are fairly presented in accordance with Canadian 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



Pam Lorentz, Acting Director

September 20, 2021



INDEPENDENT AUDITORS' REPORT

To the Members of Vital Statistics Agency

Opinion

We have audited the financial statements of Vital Statistics Agency (the Agency), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in net financial assets (debt), changes in annual surplus (deficit) and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Agency in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the financial information included in the annual report, including the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian 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.

In preparing the financial statements, management is responsible for assessing the Agency's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Agency or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Agency's financial reporting process.

*Independent Auditors' Report to the Members of Vital Statistics Agency
(continued)*

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Agency's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Agency to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Exchange

Chartered Professional Accountants LLP
Winnipeg, Manitoba
September 20, 2021

VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA
STATEMENT OF FINANCIAL POSITION
(in thousands)
FOR FISCAL PERIOD MARCH 31, 2021

	<u>2021</u> Actual	<u>2020</u> Actual
FINANCIAL ASSETS, note 6		
Cash and cash equivalents, note 7	\$ -	\$ 1,264
Accounts receivable, note 8	-	157
Portfolio investments	-	94
Total Financial Assets	<u>-</u>	<u>1,515</u>
LIABILITIES, note 6		
Accounts payable and accruals, note 9	-	90
Unearned revenue, note 9	-	470
Accrued unused vacation entitlements, note 9	-	181
Employee future benefits, note 10	-	306
	<u>-</u>	<u>1,047</u>
NET FINANCIAL ASSETS	-	468
NON-FINANCIAL ASSETS, note 6		
Inventories for resale	-	266
Prepaid expenses	-	132
Tangible capital assets, note 11	-	412
	<u>-</u>	<u>810</u>
ACCUMULATED SURPLUS	<u>-</u>	<u>\$ 1,278</u>

VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA

STATEMENT OF OPERATIONS

(In thousands)

FOR THE FISCAL PERIOD ENDED MARCH 31, 2021

	2021		2020
	Budget	Actual	Actual
REVENUE			
Service revenue	\$ 3,958	\$ 2,567	\$ 3,811
Proceeds from government departments	198	177	221
Interest income	4	3	6
Total Revenue	4,160	2,747	4,038
EXPENSES			
Accommodation	189	190	190
Amortization	194	76	79
Bank and credit card charges	50	47	45
Central government charges	63	35	41
Computer information system	485	350	321
Delivery expense	226	195	230
Digital imaging	-	-	16
Legal Settlements	-	10	52
Loss on disposal of tangible capital assets	-	38	-
Manitoba Gazette charges	24	17	20
Office equipment support	8	4	7
Office supplies	22	21	25
Other operating expenses	34	5	19
Printed material	173	140	165
Professional fees	72	65	75
Salaries and employee benefits	2,516	2,170	2,472
Security	41	46	48
Telecommunications	51	52	53
Training	11	-	1
	4,159	3,461	3,859
NET INCOME (LOSS)	1	(714)	179
ACCUMULATED SURPLUS, BEGINNING OF YEAR	1,278	1,278	1,099
TRANSFERRED TO SOAFA, note 6	(1,279)	(564)	-
ACCUMULATED SURPLUS, END OF YEAR	\$ -	\$ -	\$ 1,278

VITAL STATISTICS AGENCY

AN AGENCY OF THE GOVERNMENT OF MANITOBA

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

(in thousands)

FOR FISCAL PERIOD MARCH 31, 2021

	2021		2020
	Budget	Actual	Actual
NET INCOME (LOSS)	\$ 1	\$ (714)	\$ 179
Amortization of tangible capital assets	194	76	79
Purchase of tangible capital assets	581	(124)	(79)
Loss on disposal of assets	-	36	-
Decrease in prepaid expenses	-	48	38
Decrease (increase) in inventory	-	(42)	(127)
	775	(6)	(89)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	776	(720)	90
NET FINANCIAL ASSETS, BEGINNING OF PERIOD	468	468	378
TRANSFERRED TO SOAFA, note 6	(1,244)	252	-
NET FINANCIAL ASSETS, END OF PERIOD	\$ -	\$ -	\$ 468

VITAL STATISTICS AGENCY
AN AGENCY OF THE GOVERNMENT OF MANITOBA

STATEMENT OF CASH FLOWS

(in thousands)

FOR THE FISCAL PERIOD ENDED MARCH 31, 2021

	2021 Actual	2020 Actual
CASH FLOW PROVIDED BY (APPLIED TO):		
OPERATING		
Net income (loss)	\$ (714)	\$ 179
Amortization of tangible capital assets	76	79
Loss on disposal of tangible capital assets	40	-
	<u>(598)</u>	<u>258</u>
Change in non-cash working capital:		
Accounts receivable	24	(62)
Inventories for resale	(45)	(112)
Accounts payable and accruals	90	(3)
Unearned revenue	379	33
Accrued unused vacation entitlements	(53)	8
Employee future entitlements	(2)	14
Prepaid expenses	48	21
Cash flow from operating activities	<u>(157)</u>	<u>157</u>
CAPITAL		
Acquisition of tangible capital assets	<u>(124)</u>	<u>(79)</u>
INCREASE IN CASH AND CASH EQUIVALENTS	<u>(281)</u>	<u>78</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,264	1,186
TRANSFERRED TO SOAFA, note 6	<u>(983)</u>	<u>-</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ -</u>	<u>\$ 1,264</u>
Supplementary information:		
Interest received	\$ 2	\$ 6

The accompanying notes are an integral part of these financial statements.

VITAL STATISTICS AGENCY

AN AGENCY OF THE GOVERNMENT OF MANITOBA

NOTES TO FINANCIAL STATEMENTS

(In thousands)

FOR FISCAL PERIOD MARCH 31, 2021

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. c5183) by a Manitoba Order in Council. 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 event records is excluded from this agreement, as their ownership is considered Crown property and should not be alienated from Government protection in the public interest.

The Agency is part of the Consumer Protection Division in the Department of Finance under the general direction of the Minister of the Department of Finance, the Deputy Minister and the Assistant Deputy Minister who is also the Chairperson of the 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.

During the year ended March 31, 2021, the designation of the Agency as a SOA under *The Special Operating Agencies Financing Authority Act* was revoked by a Manitoba Order in Council. The Agency's operating charter and the delegation of ministerial powers to the Director was cancelled effective the close of business on March 31, 2021. Therefore, effective the close of business on March 31, 2021, the net assets of the Agency were transferred to SAOFA (note 6).

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.

VITAL STATISTICS AGENCY

AN AGENCY OF THE GOVERNMENT OF MANITOBA

NOTES TO FINANCIAL STATEMENTS

(In thousands)

FOR FISCAL PERIOD MARCH 31, 2021

3. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates which have been made using careful judgement. The financial statements have, in management's opinion, been properly prepared within the reasonable limits of materiality and within the framework of the significant accounting policies summarized below:

Deferred Revenue and Revenue Recognition

Government Transfers

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

Government transfers with eligibility criteria but without stipulations are recognized as revenue in the period the transfer is authorized, and all eligibility criteria have been met.

Government transfers with or without eligibility criteria but with stipulations are 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.

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.

VITAL STATISTICS AGENCY

AN AGENCY OF THE GOVERNMENT OF MANITOBA

NOTES TO FINANCIAL STATEMENTS

(In thousands)

FOR FISCAL PERIOD MARCH 31, 2021

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

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 cost 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 liabilities will result in the future transfer or use of assets or other forms 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 payment for goods or services which will provide economic benefit in future periods. The prepaid amount is recognized as an expense in the period the goods or services are consumed.

VITAL STATISTICS AGENCY

AN AGENCY OF THE GOVERNMENT OF MANITOBA

NOTES TO FINANCIAL STATEMENTS

(in thousands)

FOR FISCAL PERIOD MARCH 31, 2021

3. 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>
Computer equipment	20%	Declining balance
Data conversion	20%	Declining balance
Furniture and fixtures	20%	Straight line
Information system	20%	Declining balance
Leasehold improvements	20%	Straight line
National Routing System	20%	Declining balance
Office equipment	20%	Straight line
Security equipment	20%	Straight line

Measurement of 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 two measurement categories: (a) fair value; or (b) cost or amortized cost.

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

VITAL STATISTICS AGENCY

AN AGENCY OF THE GOVERNMENT OF MANITOBA

NOTES TO FINANCIAL STATEMENTS

(In thousands)

FOR FISCAL PERIOD MARCH 31, 2021

4. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (continued)

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 (2020 - \$nil).

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

The maximum exposure of the Agency to credit risk immediately before assets were transferred to SOAFA was:

	2021	2020
Cash on hand and balances in bank, note 6 below	\$ 983	\$ 1,265
Accounts receivable	133	157
Portfolio investments	<u>92</u>	<u>94</u>
	<u>\$ 1,211</u>	<u>\$ 1,516</u>

Cash, 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 receivable is due from the federal government.

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4. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (continued)

The aging of accounts receivable as of March 31, 2021, was:

	2021	2020
Current	\$ 104	\$ 79
31-60 days past due billing date	2	32
Greater than 90 days past billing date	27	46
Balance before transfer to SOAFA	\$ 133	\$ 157
Less: transfer to SOAFA on March 31, 2021	(133)	-
Balance, end of year	\$ -	\$ 157

There was no allowance for doubtful accounts provision made at year end and there were no amounts written off during the year.

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 exchanges rates, will affect the Agency's income or the fair value of its financial instruments.

Interest Rate Risk

Interest rate risk is the risk that the fair value of 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.

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4. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (continued)

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 service 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 were valued at \$33 for the year (2020 - \$33).

The Agency provides services without compensation to victims of crime 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.

Services provided under the above arrangement were valued at \$1 for the year (2020 - \$4).

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6. Transfer of assets and liabilities to SOAFA

Upon cancellation of the Agency's operating charter effective the close of business on March 31, 2021, the following assets and liabilities were transferred to SOAFA:

FINANCIAL ASSETS	
Cash and cash equivalents	\$ 983
Accounts receivable	133
Portfolio investments	95
NON-FINANCIAL ASSETS	
Inventories for resale	311
Prepaid expenses	84
Tangible capital assets	421
	<u>\$ 2,027</u>
LIABILITIES	
Accounts payable and accruals	182
Unearned revenue	849
Accrued unused vacation entitlements	128
Employee future benefits	304
	<u>\$ (1,463)</u>

7. CASH AND CASH EQUIVALENTS, AND BANK INDEBTEDNESS

	2021	2020
Cash on hand and balances in bank less outstanding cheques	\$ 275	\$ 559
Short term deposit, no fixed term	206	205
Short term deposit, no fixed term	502	500
Balance before transfer to SOAFA	\$ 983	\$ 1,264
Less: transfer to SOAFA on March 31, 2021	(983)	-
Balance, end of year	<u>\$ -</u>	<u>\$ 1,264</u>

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8. ACCOUNTS RECEIVABLE

	2021	2020
Trade	\$ 133	\$ 156
Interest	-	1
Balance before transfer to SOAFA	\$ 133	\$ 157
Less: transfer to SOAFA on March 31, 2021	(133)	-
Balance, end of year	\$ -	\$ 157

9. LIABILITIES

	2021	2020
Accounts payable and accruals	\$ 182	\$ 90
Unearned revenue	849	470
Accrued unused vacation entitlements	128	181
Employee future benefits, note 10	304	306
Balance before transfer to SOAFA	\$ 1,463	\$ 1,047
Less: transfer to SOAFA on March 31, 2021	(1,463)	-
Balance, end of year	\$ -	\$ 1,047

10. EMPLOYEE FUTURE BENEFITS

	2021	2020
Severance benefits	\$ 267	\$ 269
Sick pay benefits	37	37
Balance before transfer to SOAFA	\$ 304	\$ 306
Less: transfer to SOAFA on March 31, 2021	(304)	-
Balance, end of year	\$ -	\$ 306

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).

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10. EMPLOYEE FUTURE BENEFITS (continued)

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

Commencing April 1, 2001, the Vital Statistics Agency was required to pay to the Province an amount equal to its employees' current pension contributions. The estimated amount paid for 2021 \$147 (2020 - \$134). Under this agreement, the Agency has no further pension liability.

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, 2017. The report provides a formula to update the liability on an annual basis. The Vital Statistics Branch's estimated actuarially determined net liability for accounting purposes as at March 31, 2021 was \$267 (2020 - \$269). The actuarial loss of \$152 (2020 - \$152) based on actuarial reports is being amortized over the 15-year expected average remaining services life (EARSL) of the employee group.

Significant long-term actuarial assumptions used in March 31, 2017 valuation, and in the determination of the March 31, 2021 present value of the accrued severance benefit obligation were:

Annual rate of return	<u>3.60%</u>
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The severance estimated benefits liability as at March 31 includes the following components:

	2021	2020
Balance, beginning of year	\$ 269	\$ 233
Actuarial loss	65	110
Benefits accrued	13	14
Interest on accrued benefits	11	13
Severance paid	(40)	(26)
Accrued benefits liability	318	365
Less: unamortized actuarial losses	(51)	(97)
Severance pay liability	\$ 267	\$ 269

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

	2021	2020
Interest on obligation	\$ 11	\$ 13
Current period benefit cost	13	14
Amortization of actuarial gain	-	13
Total expense related to severance benefits	\$ 24	\$ 40

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.

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1.1. TANGIBLE CAPITAL ASSETS

	2021			Closing Balance
	Opening Balance	Additions	Disposals	
Cost				
Computer equipment	\$ 108	\$ -	\$ (47)	\$ 61
Data conversion	2,555	-	(741)	1,814
Furniture and fixtures	134	104	(134)	104
Information system	1,779	-	(710)	1,069
Leasehold Improvements	122	-	(122)	-
National Routing System	365	20	(20)	365
Office equipment	218	-	(218)	-
Security equipment	75	-	(75)	-
	<u>5,356</u>	<u>124</u>	<u>(2,057)</u>	<u>3,413</u>
Accumulated amortization				
Computer equipment	83	-	(55)	28
Data conversion	2,426	25	(736)	1,715
Furniture and fixtures	133	-	(133)	-
Information system	1,568	44	(710)	902
Leasehold Improvements	99	-	(99)	-
National Routing System	342	5	-	347
Office equipment	218	-	(218)	-
Security equipment	75	-	(75)	-
	<u>4,944</u>	<u>74</u>	<u>(2,026)</u>	<u>2,992</u>
Net book value before transfer				421
Transfer to SOAFA				(421)
Net book value				-

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11. TANGIBLE CAPITAL ASSETS (continued)

	2020			Closing Balance
	Opening Balance	Additions	Disposals	
Cost				
Computer equipment	\$ 308	\$ -	\$ -	\$ 308
Data conversion	2,555	-	-	2,555
Furniture and fixtures	134	-	-	134
Information system	1,700	79	-	1,779
Leasehold improvements	122	-	-	122
National Routing System	365	-	-	365
Office equipment	218	-	-	218
Security equipment	75	-	-	75
	5,277	79	-	5,356
Accumulated amortization				
Computer equipment	82	1	-	83
Data conversion	2,393	33	-	2,426
Furniture and fixtures	131	2	-	133
Information system	1,536	30	-	1,568
Leasehold improvements	90	-	-	90
National Routing System	331	11	-	342
Office equipment	218	-	-	218
Security equipment	75	-	-	75
	4,865	79	-	4,944
Net book value				412

12. DESIGNATED ASSETS

The Agency allocated \$95 (2020 - \$94) of its portfolio investments as designated assets for cash received from the Province of Manitoba for vacation entitlements earned by employees of the Branch prior to its designation as a 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.

13. 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, 2021, are estimated to be \$190 (2020 - \$190).