

EARLY LEARNING AND CHILD CARE

Declaration under the Public Sector Compensation Disclosure Act

Frequently Asked Questions (FAQs) for Facilities

Circular # ELCC-2025-02

1. What is the Public Sector Disclosure Act (PSDA)

The [PSCDA](#) is part of a government commitment to greater transparency and accountability of government funding. The Public Sector Compensation Disclosure Act requires information about wages above a legislated compensation threshold to be publicly disclosed for public sector employees. It is published annually and has been published on the [government's proactive disclosure website](#) since 2020.

The Act was established in 1996 and the declaration form was introduced to licensed child care facilities in 2023. An exemption from completing the form was granted for the 2021/22 fiscal year. The requirements come at the request of the Office of the Provincial Comptroller.

The Act includes a requirement for the reporting threshold amount be reviewed every five years. Effective January 1, 2023, the threshold for salary disclosures was increased from \$75,000 to \$85,000.

2. Does a Nursery School need to submit this?

Although Nursery Schools are not required to submit audited financial statements to ELCC for operating grant funding, they are still required to submit the PSCDA declaration form and make any required disclosures under the Act IF the facility meets the public disclosure threshold. Other means of disclosure are available, such as a separate compensation statement, or disclosure on demand.

3. Does the declaration form need to be signed if no one in our facility makes \$85,000 a year?

Yes. Signing is required if your facility meets the public disclosure threshold, regardless of individual salaries. If no staff meets the \$85,000 salary threshold, your disclosure can simply indicate: NIL. You are not required to sign the declaration if your facility does not meet public disclosure threshold (\$500K/\$200K).

4. Can I post this information online as part of disclosure?

Yes. A facility can disclose the list of salaries greater than the Act's threshold on its website, if it meets the public disclosure threshold.

5. What if our auditor already does this for us?

An Auditor may have been including PSCDA disclosure in that section of your audited financial statements. However, the signing requirement of the PSCDA Declaration for child care facilities was introduced in 2023, and can only be signed by a Financial Officer.

6. Does a facility subject to the PSCDA disclosure this year still have to disclose the compensation information going forward? Even if it does not meet the threshold in subsequent years?

A facility meeting the threshold criteria is required to continue disclosing. If the facility does not meet the threshold, then no.

A facility can choose whether to report on a fiscal or calendar year. If your facility chooses calendar year, you must continue with it.

7. Who is the Financial Officer?

A Financial Officer is an employee or volunteer designated by the Board, in most cases it would be the Board Treasurer, Chair/President, or any other Director.

8. This information is already disclosed in our audited financial statements. Is there anything else we need to do?

You just need to sign the declaration form stating that your facility complies with the PSCDA and the way your disclosure is made.

9. What if you don't have a website?

Disclosure can be made available by other means as per Section 6 of PSCDA. For instance, by getting directly in touch with the facility's administrative office or by disclosing the information on the audited financial statements.

10. What should the Disclosure Statement look like?

The disclosure statement must indicate the staff member(s) by name, and their salary— here is an example:

Dear Directors:

In connection with our audit of DOE Child Care Inc. for the year ending March 31, 2023, we are writing to confirm the number of staff members that earned greater than \$85,000.00 from the organization in 2023.

For the 2023 calendar year, there were two employees that earned greater than \$85,000.00, being Jane Doe, who earned a gross salary in the amount of \$85,451.88, and John Doe, who earned a gross salary in the amount of \$85,410.68.

If you have any further questions please contact our office.

Yours truly,

Auditor's name/signature
Chartered Professional Accountants LLP
SC\dh

11. Who do I contact if I have additional questions about the Public Sector Compensation Disclosure Act (PSCDA)?

If you have any questions about the Declaration Form or compliance with the PSCDA, please contact elccfinance@gov.mb.ca with the subject line “**Questions – PSCDA.**”