

Manitoba Finance

Finances Manitoba

**Annual Report
Rapport Annuel**

21|22

Indigenous Land Acknowledgement

We recognize that Manitoba is on the Treaty Territories and ancestral lands of the Anishinaabeg, Anishinewuk, Dakota Oyate, Denesuline and Nehethowuk peoples.

We acknowledge Manitoba is located on the Homeland of the Red River Métis.

We acknowledge northern Manitoba includes lands that were and are the ancestral lands of the Inuit.

We respect the spirit and intent of Treaties and Treaty Making and remain committed to working in partnership with First Nations, Inuit and Métis people in the spirit of truth, reconciliation and collaboration.

Reconnaissance du territoire

Nous reconnaissons que le Manitoba se trouve sur les territoires visés par un traité et sur les terres ancestrales des peuples anishinaabeg, anishinewuk, dakota oyate, denesuline et nehethowuk.

Nous reconnaissons que le Manitoba se situe sur le territoire des Métis de la rivière Rouge.

Nous reconnaissons que le nord du Manitoba comprend des terres qui étaient et sont toujours les terres ancestrales des Inuits.

Nous respectons l'esprit et l'objectif des traités et de la conclusion de ces derniers. Nous restons déterminés à travailler en partenariat avec les Premières Nations, les Inuits et les Métis dans un esprit de vérité, de réconciliation et de collaboration.

Manitoba Finance

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**MINISTER
OF FINANCE**

Room 103
Legislative Building
Winnipeg, Manitoba R3C 0V8
CANADA

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

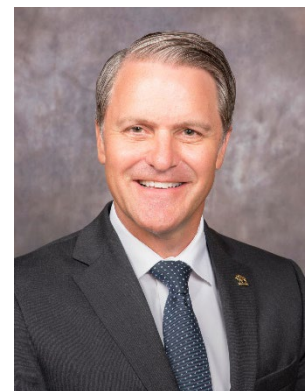
May it Please Your Honour:

I have the privilege of presenting, for the information of Your Honour, the Annual Report of Manitoba Finance for the fiscal year ending March 31, 2022.

Respectfully submitted,

“Original signed by”

Honourable Cameron Friesen
Minister of Finance





MINISTRE DES FINANCES

Palais législatif
Winnipeg (Manitoba) CANADA
R3C 0V8

Son Honneur l'honorable Janice Filmon, C.M., O.M.
Lieutenante-gouverneure du Manitoba
Palais législatif, bureau 235
Winnipeg (Manitoba) R3C 0V8

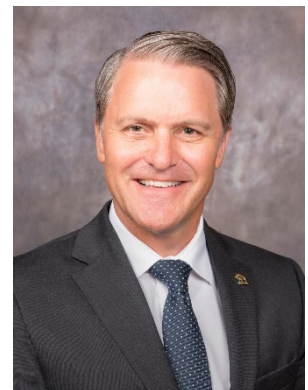
Madame la Lieutenante-Gouverneure,

J'ai l'honneur de vous présenter, à titre d'information, le rapport annuel du ministère des Finances, pour l'exercice qui s'est terminé le 31 mars 2022.

Le tout respectueusement soumis.

« *Original signé par* »

L'honorable Cameron Friesen
Ministre des Finances





Finance

Deputy Minister

Room 109, Legislative Building, Winnipeg, MB, R3C 0V8

www.gov.mb.ca

The Honourable Cameron Friesen
Minister of Finance
Room 103 Legislative Building
Winnipeg, MB R3C 0V8

Dear Sir:

I am pleased to present for your approval the 2021/22 Annual Report of the Department of Finance.

Respectfully submitted,

“Original signed by”

Richard Groen
Deputy Minister of Finance





Sous-ministre des Finances

Palais législatif, bureau 109, Winnipeg (Manitoba) R3C 0V8, Canada

www.manitoba.ca

Monsieur Cameron Friesen
Ministre des Finances
Palais législatif, bureau 103
Winnipeg (Manitoba) R3C 0V8

Monsieur le Ministre,

Je suis heureux de vous présenter le rapport annuel du ministère des Finances du Manitoba pour l'exercice financier 2021-2022.

Je vous prie d'agréer, Monsieur le Ministre, l'expression de mon profond respect.

« *Original signé par* »

Le sous-ministre des Finances
Richard Groen



Treasury Board Secretariat
200-386 Broadway Avenue
Winnipeg, MB R3C 3R6

The Honourable Cameron Friesen
Minister of Finance
Room 103 Legislative Building
Winnipeg, MB R3C 0V8

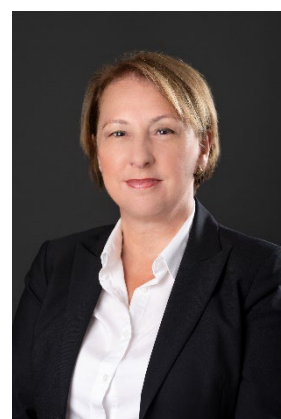
Dear Sir:

I am pleased to present the 2021-2022 Annual Report of the Treasury Board Secretariat (TBS) for inclusion in the Manitoba Finance Annual Report.

Respectfully submitted,

“Original signed by”

Ann Ulusoy, CPA, CMA
Secretary to Treasury Board



Secrétariat du Conseil du Trésor
386, Broadway, bureau 200
Winnipeg (Manitoba) R3C 3R6

Monsieur Cameron Friesen
Ministre des Finances
Palais législatif, bureau 103
Winnipeg (Manitoba) R3C 0V8

Monsieur le Ministre,

J'ai le plaisir de vous présenter le rapport annuel 2021-2022 du Secrétariat du Conseil du Trésor à inclure dans le rapport annuel du ministère des Finances.

Je vous prie d'agréer, Monsieur le Ministre, l'expression de mon profond respect.

La secrétaire du Conseil du Trésor,

« *Original signé par* »

Ann Ulusoy, CPA, CMA



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Introduction

Overview to the Annual Report

This Annual Report is organized in accordance with the department's appropriation structure as of March 31, 2022, which reflects the authorized appropriations approved by the Legislative Assembly.

Consistent with the Main Estimates Supplement, the Annual Report has been enhanced to include Balanced Scorecards to foster operational improvements by reinforcing transparency, urgency, alignment and accountability. As the Balanced Scorecards continue to be developed, reporting is included where available, with continued inclusion of previous Performance Reporting in the appendix to ensure transparency of results.

The Annual Report also for the first-time reports on the department and its Other Reporting Entities (OREs) summary financial results, provides a more detailed breakdown on any changes to its voted budget, and reports on the department's progress of achieving diversity milestones. The tradition of providing the financial results with any associated variance explanations continues to be provided at the sub-appropriation level. Overall, the new Annual Report is intended to provide a more comprehensive picture of the department's financial performance.

Aperçu du Rapport Annuel

Ce Rapport Annuel est présenté conformément à la structure des postes budgétaires du ministère au 31 mars 2022, qui tient compte des crédits autorisés approuvés par l'Assemblée législative.

En cohérence avec le budget complémentaire, le Rapport Annuel a été étoffé et comprend maintenant des tableaux de bord équilibrés qui favorisent l'amélioration sur le plan opérationnel en mettant l'accent sur la transparence, l'urgence, l'uniformité et la reddition de comptes. Alors que l'établissement des tableaux de bord équilibrés se poursuit, les renseignements sont fournis quand ils sont disponibles et des rapports antérieurs sur le rendement continuent d'être inclus en annexe pour assurer la transparence des résultats.

Par ailleurs, pour la première fois, le Rapport Annuel contient les résultats financiers sommaires du ministère et de ses autres entités comptables, fournit une ventilation plus détaillée des changements apportés au budget des crédits votés et rend compte des progrès du ministère en matière de diversité. On continue à fournir les résultats financiers accompagnés d'explications sur les écarts au niveau des postes secondaires. Dans l'ensemble, le Nouveau Rapport annuel vise à offrir un portrait plus global du rendement financier du ministère.

Department at a Glance – 2021/22 Results

Department Name & Description	Manitoba Finance is responsible for managing the province's fiscal and financial resources, allocating funds to other governmental departments and promoting an open government and engaged Manitobans.
Minister	Honourable Cameron Friesen
Deputy Minister	Richard Groen Ann Ulusoy Michael Richards

Other Reporting Entities	5	<ul style="list-style-type: none"> • Manitoba Hydro-Electric Board • Manitoba Financial Services Agency • Deposit Guarantee Corporation of Manitoba • Insurance Council of Manitoba • Special Operating Agencies Financing Authority
---------------------------------	----------	---

Summary Expenditure (\$M)	
174	173
2021/22 Restated Budget	2021/22 Actual

Core Expenditure (\$M)		Core Staffing
159	157	513.80
2021/22 Authority	2021/22 Actual	Authority

Departmental Responsibilities

The Minister of Finance is Chair of Treasury Board and through Manitoba Finance, manages and administers the Consolidated Fund and directs the financial affairs of the province.

The overall responsibilities of the Minister and Manitoba Finance include:

- Provided policy direction on matters relating to financial management and administration.
- Analyzed and appraised the economic and financial market situation and prospects in Manitoba in co-operation with other Manitoba government departments as appropriate.
- Advised on fiscal and other economic policies and measures.
- Managed the requirements of the province within appropriate fiscal policies by actions related to expenditures, lending, taxation, borrowing and cash management.
- Advised on policies relating to federal-provincial fiscal and economic relations.
- Managed relationships with the federal government and other provincial and territorial governments.
- Represented the province in negotiations and participated in meetings related to finance, taxation and economic development.
- Maintained the provincial accounting and financial reporting systems.
- Administered regulatory framework that contributes to a competitive Manitoba economy.
- Ensured the perspectives of various stakeholders are reflected in the government's overall economic development strategies.
- Coordinated the government's strategic planning cycle, major policy initiatives, and key community and economic development projects.
- Manitoba Finance included eight divisions noted under appropriations 7.1 to 7.8.

Responsabilités du ministère

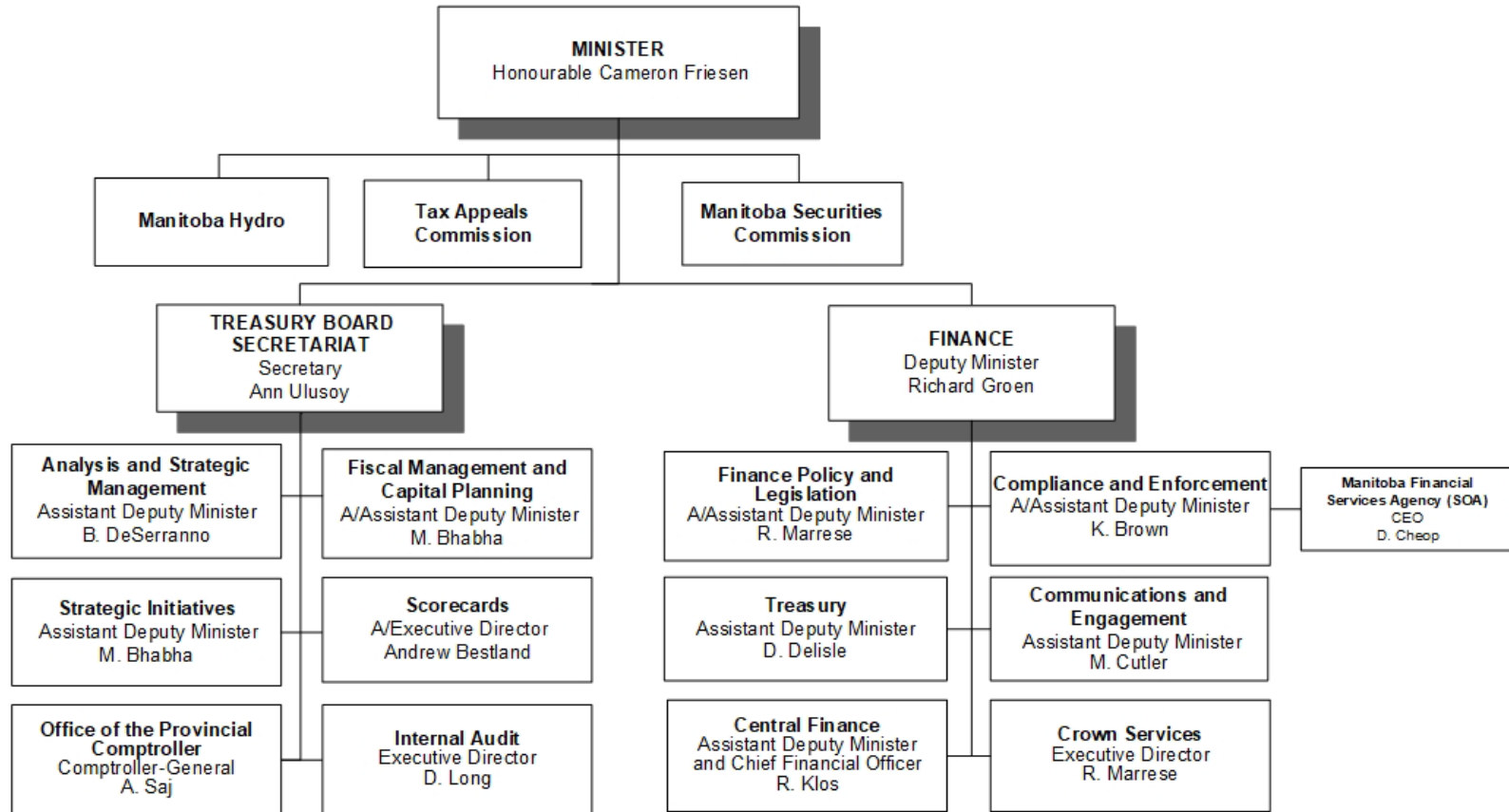
En plus de présider le Conseil du Trésor, le ministre des Finances, par l'entremise du ministère des Finances du Manitoba, gère et administre le Trésor et dirige les affaires financières de la Province.

Les responsabilités générales du ministre des Finances et de son ministère sont les suivantes :

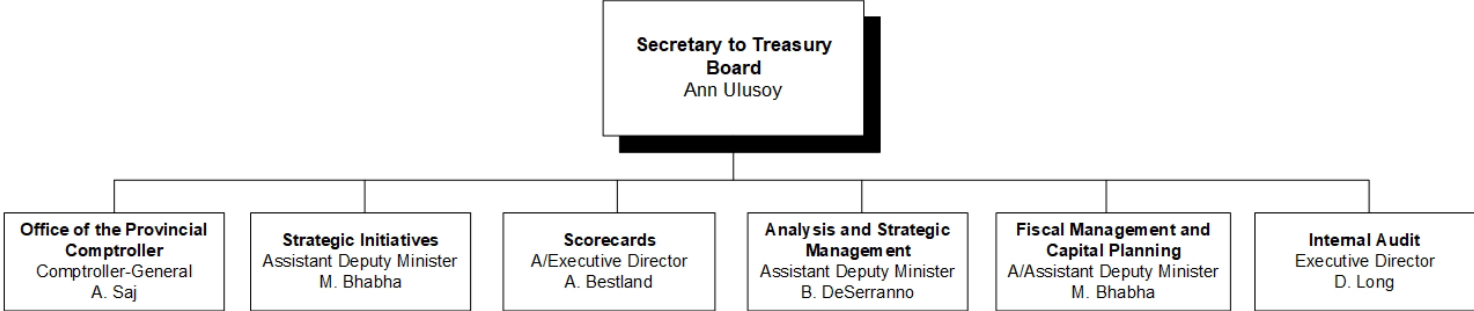
- fournir une orientation stratégique sur les questions de gestion et d'administration financières;
- analyser et évaluer la situation et les perspectives des marchés économiques et financiers au Manitoba en collaboration avec d'autres ministères du gouvernement provincial, s'il y a lieu;
- donner des conseils sur les politiques et mesures fiscales et économiques;
- gérer les besoins provinciaux dans le respect des politiques fiscales en vigueur en prenant des mesures concernant les dépenses, les prêts, les taxes et impôts, les emprunts et la gestion de la trésorerie;
- donner des conseils sur les politiques concernant les relations fiscales et économiques entre le gouvernement fédéral et la Province;
- gérer les relations avec le gouvernement fédéral et les autres gouvernements provinciaux et territoriaux;
- représenter la Province dans des négociations et participer à des réunions portant sur les finances, la fiscalité et le développement économique;
- gérer les systèmes provinciaux de comptabilité et de rapports financiers;
- administrer un cadre réglementaire qui contribue à une économie manitobaine concurrentielle;
- prendre en considération les points de vue des diverses parties prenantes dans les stratégies générales de développement économique du gouvernement;
- coordonner le cycle de planification stratégique du gouvernement, les grandes initiatives en matière de politiques et les principaux projets de développement économique et communautaire
- Le ministère des Finances du Manitoba comprend huit divisions indiquées aux postes 7.1 à 7.8.

Organizational Structure

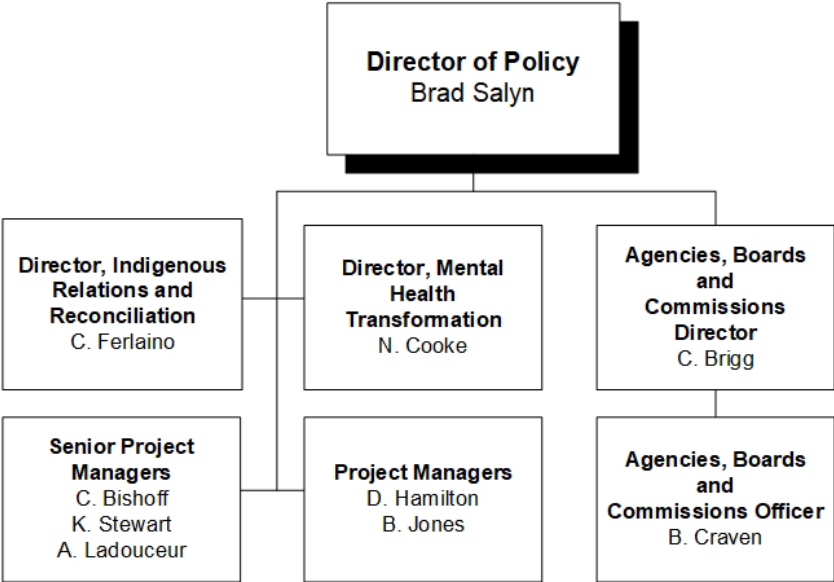
Department of Finance as of March 31, 2022



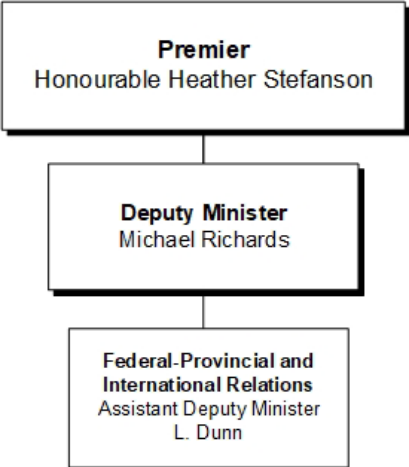
Treasury Board Secretariat as of March 31, 2022



Policy and Planning Secretariat as of March 31, 2022



Intergovernmental Affairs as of March 31, 2022



2021/22 Key Achievement Highlights

During the fiscal year, Manitoba Finance accomplished the following:

- Helped Manitoba prosper and remain a safe place to live, work and invest despite the continuing challenges due to the COVID-19 health pandemic and economic crisis.
- Continued to deliver COVID-19 business assistance programs including Manitoba Bridge Grant by processing nearly \$76 million in Manitoba Bridge Grant payments to over 15,000 businesses and other organizations, Sector Support, and in partnership with Labour, Consumer Protection and Government Services the Manitoba Pandemic Sick Leave program.

Tax initiatives

- Increased:
 - the Health and Post-Secondary Education Tax Levy exemption and rate reduction thresholds for the second year in a row benefiting a further 1,100 Manitoba employers, including exempting approximately 240 Manitoba employers.
 - the investment limit under the Small Business Venture Capital Tax Credit.
 - Made permanent:
 - the Interactive Digital Media Tax Credit to reflect current delivery platforms.
 - the Book Publishing Tax Credit.
 - Introduced:
 - the Teaching Expense Tax Credit.
 - a twenty-five per cent education property tax rebate (EPTR) to owners of residential and farm properties and ten per cent EPTR for commercial properties in Manitoba, as part of the gradual phase-out of the education property tax, returning nearly \$250 million to Manitobans.
 - Reduced:
 - non-commercial vehicle registration fees for the second time.
 - Modernized:
 - the sales tax regime to capture streaming services, online marketplaces and online accommodation platforms to ensure storefronts in Manitoba are not at a competitive disadvantage, and in line with similar changes made federally and in other provinces
- Built capacity and improved service delivery by:
 - establishing the Employee Development and Inclusion (EDI) committee which consisted of staff from each division in Manitoba Finance. In 2021/22, the EDI committee coordinated and led a departmental Learn at Work Week, which included seven sessions. A combined total of 591 staff attended virtually and educated staff on government initiatives such as Truth and Reconciliation, diversity and inclusion, respectful workplace, mental wellness and innovation among others. EDI will continue the departmental Learn at Work Week for 2022/23 and provide learning sessions for staff, and to raise awareness and build capacity within the department.
 - developing an internal SharePoint resource site for Finance staff to access information, including resources on topics such as Truth and Reconciliation, diversity and inclusion, innovation, accessibility, employee health and wellness and employee development. EDI intends to launch this resource SharePoint site in 2022/23.
 - advancing innovation and fostered a culture of client-centred services, the Finance Policy and Legislation Division led the department's approach to developing and implementing Balanced Scorecards and supported departmental initiatives related to improving outcomes for clients, including the division's reorganization.
 - Launched a new public-facing economic recovery dashboard that provided better front-end information to the most recent provincial data on various macroeconomic indicators, such as employment levels, manufacturing shipments and retail sales. The dashboard improves public access to macroeconomic information to assist households, businesses, and other organizations to make informed decisions with respect Manitoba's economy.
 - Amended The Pension Benefits Act and Regulation to modernize the legislation and create a framework that protects individuals in times of financial hardship and provide greater and easier access to locked-in funds, as well as funding relief to pension plans and strengthen the pension regulatory system.

- Tabled Bill 36, The Manitoba Hydro Amendment and Public Utilities Board Amendment Act, which assessed the feedback from the public on earlier versions of proposed amendments to governing legislation that was tabled in the Manitoba Legislature and:
 - removes the right for Cabinet to set interim rates, and leaves all rate settings to the Public Utilities Board;
 - reduces the general rate application periods from five years to three years, better aligning with ratepayers planning cycles;
 - changes the rate cap from two times the Manitoba Consumer Price Index (CPI) with a four per cent floor, to CPI up to five per cent;
 - sets two instead of four debt: equity targets and retains the 70:30 by 2040 end point; and
 - defers implementation of the new regime by one year in light of the passage of time since the earlier versions of the Bill was first introduced in March and October 2020.

Principales réalisations en 2021-2022

Au cours de l'exercice, le ministère des Finances du Manitoba a accompli les réalisations suivantes.

- Il a aidé le Manitoba à prospérer et à demeurer une province où l'on peut vivre, travailler et investir en toute sécurité, malgré les difficultés persistantes imputables à la pandémie de COVID-19 et à la crise économique.
- Il a poursuivi la prestation des programmes d'aide aux entreprises liés à la COVID-19, comme le traitement des paiements de près de 76 millions de dollars de la Subvention transitoire du Manitoba à plus de 15 000 entreprises et autres organismes, le Programme de soutien du secteur et le Programme manitobain de congés de maladie payés pour les travailleurs touchés par la COVID-19 offert en partenariat avec le ministère du Travail, de la Protection du consommateur et des Services gouvernementaux.

Initiatives fiscales

- Le ministère a augmenté :
 - les plafonds donnant droit à une exemption ou à une réduction de l'impôt destiné aux services de santé et à l'enseignement postsecondaire pour la deuxième année consécutive au profit de 1 100 employeurs supplémentaires du Manitoba, dont 240 environ ont pu profiter d'une exemption;
 - la limite applicable aux investissements en vertu du crédit d'impôt pour capital de risque de petites entreprises.
- Il a rendu permanents :
 - le crédit d'impôt pour les médias numériques interactifs afin de tenir compte des plateformes de distribution de contenus actuelles;
 - le crédit d'impôt pour l'édition.
- Il a lancé :
 - le crédit d'impôt pour frais d'enseignement;
 - un remboursement de l'impôt foncier pour l'éducation, dans le cadre de l'élimination progressive de cet impôt, correspondant à 25 % des taxes exigibles aux propriétaires de biens résidentiels et agricoles et à 10 % des taxes exigibles aux propriétaires de biens commerciaux au Manitoba, remettant ainsi près de 250 millions de dollars dans les poches des Manitobains.
- Il a réduit :
 - les droits d'immatriculation des véhicules privés pour une deuxième fois.
- Il a modernisé :
 - la taxe sur les ventes afin de pouvoir l'appliquer aux services de diffusion en continu et aux ventes effectuées par des plateformes de vente et d'hébergement en ligne afin d'éviter que les établissements ayant pignon sur rue dans la province soient désavantagés sur le plan concurrentiel et d'harmoniser les pratiques du Manitoba avec des changements similaires adoptés par le gouvernement fédéral et d'autres provinces.
- Le ministère a renforcé les capacités et amélioré la prestation de services :
 - en mettant sur pied un comité de perfectionnement et d'inclusion des employés, composé de membres du personnel issus de chaque division du ministère des Finances du Manitoba. En 2021-2022, ce comité a coordonné et dirigé l'organisation d'une semaine d'apprentissage au travail pour le ministère, qui comprenait sept séances. Au total, 591 employés ont participé à des activités virtuelles et ont été sensibilisés à des initiatives gouvernementales touchant, par exemple, la vérité et la réconciliation, la diversité et l'inclusion, le respect en milieu de travail, le bien-être mental et l'innovation. En 2022-2023, ce comité continuera d'offrir cette semaine d'apprentissage au travail et des séances de perfectionnement au personnel, et il sensibilisera et renforcera les capacités au sein du ministère;
 - en élaborant un site de ressources internes SharePoint pour permettre au personnel des Finances d'accéder à de l'information et à des ressources sur des thèmes tels que la vérité et la réconciliation, la diversité et l'inclusion, l'innovation, l'accessibilité, la santé et le bien-être des employés de même que le perfectionnement professionnel. Le comité entend procéder au lancement de ce site en 2022-2023;
 - en favorisant l'innovation et une culture du service axé sur la clientèle. Pour ce faire, la Division des politiques et des mesures législatives financières a dirigé l'approche du ministère pour élaborer et mettre en œuvre des tableaux de bord équilibrés et elle a appuyé des initiatives ministérielles destinées à améliorer les résultats pour les clients, parmi lesquelles figurait la réorganisation de la Division.

- Le ministère a lancé un nouveau tableau de bord qui offre au public de meilleures informations de première ligne au sujet de la reprise économique. Ce tableau fournit les données provinciales les plus récentes au sujet de divers indicateurs macroéconomiques tels que les taux d'emploi, les expéditions du secteur de la fabrication et les ventes au détail. En améliorant l'accès du public à ces renseignements macroéconomiques, il aide les ménages, les entreprises et d'autres organismes à prendre des décisions éclairées en tenant compte de la situation économique manitobaine.
- Le ministère a modifié la Loi sur les prestations de pension et son règlement d'application afin de les moderniser, de créer un cadre qui protège les particuliers en période de difficultés financières, d'accroître et de faciliter l'accès aux fonds immobilisés, d'alléger la capitalisation des régimes de retraite et de renforcer le système de réglementation de ces régimes.
- Le ministère a déposé le projet de loi 36, Loi modifiant la Loi sur l'Hydro-Manitoba et la Loi sur la Régie des services publics, qui évalue les commentaires du public au sujet des versions antérieures des modifications proposées aux lois habilitantes qui avaient été présentées à l'Assemblée législative du Manitoba et qui :
 - abolit le droit pour le Cabinet de fixer des tarifs provisoires et laisse à la Régie des services publics le pouvoir d'établir tous les tarifs;
 - réduit les périodes tarifaires générales de cinq ans à trois ans afin de mieux les harmoniser aux cycles de planification des contribuables;
 - modifie le plafond tarifaire, fixé actuellement à deux fois l'indice des prix à la consommation (IPC) pour le Manitoba avec un plancher de 4 %, pour le faire correspondre à la valeur de l'IPC sans toutefois excéder 5 %;
 - réduit à deux les quatre objectifs en matière de ratios d'endettement tout en conservant l'objectif final d'un ratio de 70 % d'ici 2040;
 - reporte d'un an la mise en œuvre du nouveau régime en raison du temps qui s'est écoulé depuis que les versions précédentes du projet de loi ont été déposées pour la première fois, en mars et en octobre 2020.

Department Strategy Map

The department strategy map lists the four Government priority areas: Quality of Life, Working Smarter, Public Service and Value for Money, with the department's objectives listed under each priority.

Progress on performance measures achieved during the fiscal year are described in further detail following the strategy map.

Vision

A strong and thriving Manitoba

Mission

Helping to make Manitoba prosperous and safe to live, work and invest.

Values

- Responsible stewards of public data, funds and information
- Impartial, reliable, open services
- Foster awareness, understanding and collaboration
- Ethical, professional, diverse and inclusive

Department Balanced Scorecards Priorities and Objectives

Quality of Life – Improving Outcomes for Manitobans

1. Create Conditions to Improve Quality of Life
2. Advance Reconciliation
3. Support Informed Decision-Making
Note: This objective was updated from “Protect the Public”
4. Foster Private Investment for Economic Growth

Working Smarter – Delivering Client-Centred Services

5. Foster and Advance Innovation
6. Reduce Red Tape
7. Involve Manitobans in Decision Making
8. Be Transparent

Public Service – Delivering Client-Service Excellence

9. Foster a Culture of Client-Centred Service
10. Build Our Capacity to Deliver
11. Advance Diversity and Inclusion
12. Strengthen Respect in Our Workplace

Value For Money – Protecting Manitoba's Bottom Line

13. Provide Value for Money
14. Manage Liquidity
15. Let Manitobans Keep More of Their Money
Note: This objective was updated from “Improve Manitoba's Liquidity”
16. Balance the Budget
Note: The objective “Strengthen Comptrollership and Accountability” was discontinued and is now a measure under “Public Service – Delivering Client-Service Excellence, Objective: 2. Build Our Capacity to Deliver”

Schéma stratégique ministériel

Le schéma stratégique ministériel dresse la liste des quatre domaines prioritaires du gouvernement (qualité de vie, gestion plus ingénieuse, fonction publique, optimisation des ressources), les objectifs du ministère étant répertoriés sous chacune de ces priorités.

Les progrès relatifs aux mesures du rendement réalisés au cours de l'exercice sont décrits plus en détail à la suite de ce schéma.

Vision

Le Manitoba, une province forte en plein essor

Mission

Contribuer à faire du Manitoba une province prospère où l'on peut vivre, travailler et investir en toute sécurité.

Valeurs

- Une gestion responsable des données, des fonds et des renseignements publics
- Des services impartiaux, fiables et ouverts
- Une culture favorisant la sensibilisation, la compréhension et la collaboration
- Une organisation éthique, professionnelle, diversifiée et inclusive

Priorités et objectifs des tableaux de bord équilibrés ministériels

Qualité de vie – Améliorer les résultats pour les Manitobains

1. Créer des conditions qui permettent d'améliorer la qualité de vie
2. Faire progresser la réconciliation
3. Appuyer la prise de décisions éclairées
Remarque — Cet objectif a été mis à jour et était auparavant libellé ainsi : Protéger le public.
4. Stimuler l'investissement privé pour favoriser la croissance économique

Gestion plus ingénieuse – Fournir des services axés sur le client

5. Favoriser et promouvoir l'innovation
6. Réduire la bureaucratie
7. Faire participer les Manitobains à la prise de décisions
8. Faire preuve de transparence

Fonction publique – Offrir un service à la clientèle d'excellence

9. Favoriser une culture de prestation de services axés sur le client
10. Renforcer notre capacité d'exécution
11. Favoriser la diversité et l'inclusion
12. Renforcer le respect dans nos milieux de travail

Optimisation des ressources – Protéger les résultats financiers du Manitoba

13. Dépenser judicieusement
14. Gérer les liquidités
15. Permettre aux Manitobains de garder une plus grande partie de leur argent

Remarque — Cet objectif a été mis à jour et était auparavant libellé ainsi : Accroître la capacité du Manitoba en matière de liquidité.

16. Équilibrer le budget

Remarque — L'objectif « Renforcer le contrôle financier et l'obligation redditionnelle » a été abandonné et constitue maintenant une mesure du domaine prioritaire « Fonction publique – Offrir un service à la clientèle d'excellence », sous le 2^e objectif intitulé « Renforcer notre capacité d'exécution ».

Department Balanced Scorecards Priorities and Objectives – Details

The following section provides information on key performance measures for Manitoba Finance for the 2021/2022 reporting year. All Manitoba government departments include a performance measurement section in a standardized format in their annual reports.

Performance indicators in Manitoba government Annual Reports are intended to complement financial results and provide Manitobans with meaningful and useful information about government activities, and their impact on the province and its citizens.

Quality of Life – Improving Outcomes for Manitobans

1. Create Conditions to Improve Quality of Life

Key Initiatives

- **Increase Flexibility in Accessing Locked-In Pension Funds** To improve quality of life for Manitobans, the department undertook an initiative to permit individuals to unlock their funds under certain financial hardships and, for individuals aged 65 and over, to fully unlock funds in a life income fund or locked-in retirement account in order to financially manage their own retirement. The new provisions took effect October 1, 2021, and the Office of the Superintendent - Pension Commission continues to provide education and direction to both locked-in fund holders and financial institutions on the available unlocking provisions.
- **Greater Retirement Security** To further improve quality of life for Manitobans, the department undertook to review Manitoba's pension funding rules and bring them more in line with other jurisdictions and industry trends. Effective December 17, 2021, new funding rules were established for defined benefit plans – reducing the solvency deficiency threshold at which special payments must be made to 85 per cent (from 100 per cent), adding a provision for adverse deviation (PfAD) and shortening the amortization period for unfunded liabilities. This change ensures pension plans will be better funded on a going concern basis and brings Manitoba in line with several other jurisdictions.
- **Bridge Grant Program** In a joint-effort, to continue to aid Manitoba's economy recover from the COVID-19 pandemic, in 2021/22 the department processed nearly \$76 million in Manitoba Bridge Grant payments to over 15,000 businesses and other organizations.

Performance Measures

Measure	Baseline	2021/22 Actual
1.a Manitoba's employment rate as compared to the other Canadian jurisdictions	3rd	3rd
1.b Manitoba's Real Growth Domestic Product Market Price (GDP) as compared to the other Canadian jurisdictions	4th	5 th

1.a Manitoba's employment rate as compared to the other Canadian jurisdictions This measure collects data on the percentage of Manitobans of working age (15-65 years old) who are employed, compared to Canada's ten provinces. Employment provides income, increases social capital, enhances psychological well-being and reduces the negative impacts of economic hardship, which in turn affects the health of our labour market and Manitobans' quality of life. The government reports on the results of Manitoba's Employment Rate on a regular basis. As a result, the department has retired this measure for 2022/23.

1.b Manitoba's Real Growth Domestic Product Market Price (GDP) as compared to the other Canadian jurisdictions This measure collects data about the year-over-year change in Real GDP (chained dollars) in Manitoba, compared to Canada's ten provinces. GDP or the total value of goods and services produced within a jurisdiction for a specific period is the single best indicator of economic growth, which in turn improves quality of life for Manitobans. Variation between baseline and 2021/22 actual is

attributed to temporary reductions in business operations required by COVID-19 public health restrictions. Outside of Maritime Provinces where the virus was less severe, the Manitoba economy performed second best in the country. The government reports on the results of Manitoba’s Real GDP on a regular basis. As a result, the department has retired this measure for 2022/23.

2. Advance Reconciliation

Key Initiatives

- **Truth and Reconciliation Learning Plans** The creation of branch plans for Truth and Reconciliation learning was the first step in a multi-step initiative to move deliberately through the steps of respect, understanding, engagement and action, to strengthen service delivery and build reciprocal relationships that support Indigenous economic reconciliation.
- **Enabling Truth and Reconciliation Learning** The Employee Development and Inclusion Committee (formerly the Employee Diversity and Inclusion Committee) coordinates and provides opportunities for staff to attend virtual learning sessions on reconciliation, enabling discussions and actions related to their daily work. This year the Committee supported this objective by providing a virtual tour of the “Witness Blanket”, and coordinating and hosting a professor of Law at the University of Manitoba to speak on “Understanding and Implementing the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP)”.

Performance Measures

Measure	Baseline	2021/22 Actual
2.a Percentage of Employees Completed Reconciliation Learning	New Measure	43%

2.a Percentage of Employees Completed Reconciliation Learning This measure tracks the number of employees who complete Truth and Reconciliation learning and compares it to the number identified for training. Learning can take many forms as appropriate for employee roles and is the first step in a multi-step initiative to strengthen service delivery and align to the principles of reconciliation set out in the United Nations Declaration on the Rights of Indigenous Peoples. The department is on track to hit its target to train 80 per cent of staff by April 2023, at which time a new measure will be introduced to further this objective.

3. Support Informed Decision-Making

NOTE: This objective was updated from “Protect the Public”

Key Initiatives

- **Manitoba Economic Activity Index (MEAX)** To support informed decision-making in government, the department launched a new economic activity model, which uses high-frequency data from seven macroeconomic variables, such as manufacturing shipments, retail sales, and employment levels, to provide a snapshot of economic activity in the province. The MEAX tracks closely with nominal Gross and Domestic Product (GDP) growth, an indicator Manitoba Finance uses for fiscal planning.
- **Modern Statistical Website** Launched a new website featuring a visually appealing user interface, as well as data tables and links to additional resources to help the public better understand the data that Manitoba uses to report on economic and demographic conditions of the province. Since 2020, use of the website has increase from 6,000 visits to 10,000 visits.
- **New Data Management System** In an effort to streamline internal processes and improve automation and data services internally and to the public, the Manitoba Bureau of Statistics created a system that contains a rich repository of data to help streamline data requests, improve automation and data services, and provides a back-up system to data available on the web.
- **Expanded administrative data analysis to support government decision making** As part of Manitoba Bureau of Statistics strategic direction, the branch incorporated a number of additional administrative data sources to enable data-decision making in government. Sources include: the use of Equifax data and its potential use in monitoring economic recovery; internal tracking using Retail Sales Tax data by North American Industry Classification System (NAICS) 722 for food and drinking places; and Business Registry data. By MBS expanding its analytical capacity to include these other data sources, helped them assist government in its decision making throughout the pandemic and economic recovery.

Performance Measures

Measure	Baseline	2021/22 Actual
3.a Increase Access to Value-added Information and Education	NA	NA

3.a Increase Access to Value-added Information and Education This measure will collect data about the percentage of branch projects meeting delivery deadlines, to increase and enhance public access to valuable information/education. By improving and streamlining front-end information, our department can anticipate and address questions before they become issues, creating a better experience for businesses and the public. This measure was established during the 2021/22 fiscal year, but processes were not in place to collect data in time for the annual report. Processes are currently being developed to ensure accurate data collection, target setting and reporting ability for the 2022/23 annual report.

4. Foster Private Investment and Economic Growth

Key Initiatives

- **Enhancements to Economic Impact Assessment (EIA) Model** Manitoba's EIA is a tool that provides critical information to government in evaluating and assessing public benefits and costs of potential projects, new private capital investments, etc. To better capture the magnitude and range of potential benefits from new private capital investment in Manitoba, new features have been added such as GHG emissions, jobs created, and additional taxation details. The next step is to develop an online EIA model that could eventually be accessible to the public.
- **Changes to Tax Thresholds** Effective January 1, 2022, the Health and Post-Secondary Education Tax Levy exemption threshold was raised from \$1.5 million to \$1.75 million of annual remuneration. In addition, the threshold below which employers pay a reduced rate was raised from \$3.0 million to \$3.5 million. The new higher thresholds benefited approximately 1,100 Manitoba employers, including exempting approximately 240 Manitoba employers. These changes further built upon the increases to the levy thresholds announced in Budget 2020.

Performance Measures

Measure	Baseline	2021/22 Actual
4.a Private Sector Business Exits from Manitoba	1.09	1.03
4.b Private Capital Investments in Manitoba	4th	8th

4.a Private Sector Business Exits from Manitoba This measure collects data on the number of private sector businesses entering Manitoba's economy and compares it to the number exiting. Private sector businesses create job opportunities for Manitobans. A business environment that is perceived as politically stable, with policies that support and nurture businesses, will attract entrepreneurs and investors to Manitoba. Based on the latest annual data, Manitoba has had more entrants than exits. 4,810 private sector businesses entered the Manitoba economy, while 4,650 exited, resulting in a ratio of 1.03. Both Statistics Canada, and the Manitoba Government, report on the results of private sector business exits on a regular basis. As a result, the department has retired this measure for 2022/23.

4.b Private Capital Investments in Manitoba Capital investment goes hand in hand with growth and is considered a very important measure of the health of our economy. This measure collects data about the year-over-year change in investment and compares it to Canada's 10 provinces. Winding down and/or completion of several large, capital-intensive projects in 2020, caused a drop in Manitoba's ranking from fourth to eighth overall in 2021/22. Despite this, in 2021, private capital investment totalled \$4.95B, the fifth highest on record in Manitoba. Both Statistics Canada, and the Manitoba Government, report on the results of private capital investments on an annual basis. As a result, the department has retired this measure for 2022/23.

Working Smarter – Delivering Client-Centred Services

5. Foster and Advance Innovation

Key Initiatives

- **Innovation at Work Week Event** Showcased and celebrated individual and team contributions to the department's innovation culture with presentations on four innovative projects. The event provided recognition for staffs' projects, opportunities to share lessons learned and created a culture of excellence that encourages future innovation activities.
- **Central Support for Improvement Events** Provided expertise and project event facilitation to support significant efficiencies, savings and reductions in process times for Birth Registrations and Certificates. As a direct result of projects, wait times for services from the Vital Statistics Branch were reduced from seven months to eight weeks.
- **Improvement Projects** This year, 50 projects took place, resulting in creation of new or significantly improved products, technologies, processes and services. Collaboration, locally driven solutions, modernization and digitization of services, and engaging employees in design and implementation were just some of the outcomes of projects that ultimately aimed to achieve better results with greater impact.

Performance Measures

Measure	Baseline	2021/22 Actual
5.a Number of Innovation Initiatives Completed	New Measure	50
5.b Percentage of Teams Engaged in Huddles	New Measure	92%

5.a Number of Innovation Initiatives Completed This measure supports Manitoba's vision for a highly engaged public service that places innovation at the centre of its work to deliver strong outcomes for Manitobans. By tracking the number of completed initiatives per year as compared to the previous year, the department intends to embed innovation and continuous improvement into daily operations.

5.b Percentage of Teams Engaged in Huddles This measure reflects the percent of department teams who participate in regular huddles. It is expected that the common industry practice of regular huddles allows teams to tap into people's significant skill, knowledge and experience to improve and transform their work and services, share ideas and learning, restructure daily priorities to carve out time and resources to innovate, and to clear barriers to keep innovation experiments and projects on track. Since the operational practice of huddling has been adopted by most teams, the department has retired this measure for 2022/23.

6. Reduce Red Tape

Key Initiatives

- **Continuous Review and Removal of Burden** The department is committed to continually reviewing and removing legislation, policies, forms, etc. that are unclear, overly prescriptive, poorly designed, redundant, contradictory or antiquated. For 2021/22, the department eliminated the requirement for government approval on requests for the one-time 50 per cent unlocking at age 55 of an individual's locked-in pension fund, effective October 1, 2021. This change resulted in the elimination of one form, which accounted for approximately 2,000 annual instances that needed to be completed by the financial institution/pension plan, as well as removed the review of approximately 2,000 requests by the Office of the Superintendent - Pension Commission on an annual basis.

Performance Measures

Measure	Baseline	2021/22 Actual
6.a Percentage Reduction in Regulatory Requirements	2.5%	.32%

6.a Percentage Reduction in Regulatory Requirements This measure reflects a reduction in red tape required by legislation/regulation, policies or forms. Reducing our department's regulatory and administrative burden is an ongoing

commitment to Manitoba’s plan to reduce costs and make it easier to access government services, carry out business and comply with provincial laws. Measures have been affected by departmental re-organization, changes to align with Regulatory Accountability database and other transfers that were required for other reasons. See “Regulatory Accountability and Red Tape Reduction” in this report for further detail. Total number of regulatory requirements measure includes transfers of regulatory requirements in and out of the department in 2021/22.

7. Involve Manitobans in Decision Making

Key Initiatives

- **EngageMB** Promoted transparency and accountability using the EngageMB platform by making public engagements visible and accessible to a broad audience. Forty-six engagement initiatives were launched through the tool, which received more than 159,000 citizen touchpoints, and helped to ensure the voices of the people in Manitoba were heard and considered in the decision-making process.
- **Public Consultations** In addition to EngageMB, the department reached over 33,000 citizens through other public consultation platforms that offered a venue for diverse people in Manitoba to share their views on important issues facing the province, such as the provincial budget and COVID-19 vaccine roll out. Important insights on public opinion were gathered through in-person focus groups and telephone town halls.

Performance Measures

Measure	Baseline	2021/22 Actual
7.a Number of Public Consultation Participants	New Measure	192,894

7.a Number of Public Consultation Participants Increasing collaboration with Manitobans allows our department to hear directly from the people who use our services and to co-design for better solutions. Participation is measured by the total number of Manitobans visiting the EngageMB portal, along with manual collection and reporting the number of participants at town halls, in-person consultations and other front-line engagement tools. For Budget 2022, more than 51,000 Manitobans participated in the consultation process (town halls, focus groups, surveys). Additionally, EngageMB received over 141,000 visits through other government engagement initiatives launched through this tool. Front-line areas in the department of Finance provided a further 135 individuals with consultation opportunities.

8. Be Transparent

Key Initiatives

- **Improving Access to Information** Initiated and worked collaboratively on a cross-departmental team to explore adoption of an access and privacy software program for all of government.
- **Strategic Planning** Completed a balanced scorecard exercise to develop strategic content for the 2022/23 fiscal year including performance measures and targets. The balanced scorecard is an integrated strategic management and performance measurement system that aligns resources and initiatives with strategic objectives and supports staff in understanding how their work contributes to organizational priorities.

Performance Measures

Measure	Baseline	2021/22 Actual
8.a Percent of FIPPA Responses Completed On-Time (Manitoba Finance)	35%	38%

8.a Percent of FIPPA Responses Completed On-Time (Manitoba Finance) The public's ability to access information about government activities and decisions in an informed manner is crucial for effective democracy. This measure tracks the percent of responses completed on-time according to *The Freedom of Information and Protection of Privacy Act* (FIPPA). The department has allocated additional positions to the access to information function in order to improve response time compliance and reduce the

number of overdue requests. On-time responses include requests that received an extension and completed the response within that extension. This measure includes only those requests to Manitoba Finance.

Other Performance Measures:

5.a Percentage Increase in Completed Innovation Initiatives This performance measure is being discontinued after a review of its relevance and effectiveness. “5.a Number of Innovation Initiatives Completed” is a more effective measure of performance for the objective.

8.a Number of Unique Records Added to the Public Disclosure website This performance measure is being discontinued after a review of its relevance and effectiveness. “8.a Percent of FIPPA Responses Completed On-Time” is a more effective measure of performance for the objective.

Public Service – Delivering Client-Service Excellence

9. Foster a Culture of Client-Centred Service

Key Initiatives

- **Increased Access to Digital Services** In an effort to work smarter and build on our capacity to deliver, the department completed several initiatives in 2021/22 to increase access to modernized, digital services.
 - o Annual Information Return (AIR) filing fees for pension plans can now be paid electronically. Over the past year, 95 per cent of active plans converted to electronic payment, and the Office of the Superintendent - Pension Commission continues to encourage the remaining five per cent of plans still submitting paper cheques, to switch to electronic payments.
 - o Regulatory filings for pension plans can now be submitted to the Commission by email, rather than hard copy, and saved in the digital Laserfiche filing system that was implemented in 2020.
 - o Implemented on-line filing through TAXcess for fuel tax returns and health and post-secondary education tax levy annual reports. 211,100 tax returns were filed in 2021/22 using TAXcess, up 23 per cent from the previous year. Of these, 98 per cent of fuel tax returns and 97 per cent of Health and Post-Secondary Education Tax Levy annual reports filed, used TAXcess.
- **Canada Revenue Agency (CRA) Tax Payments for Non-Residents** Payment of non-resident 15 per cent withholding tax has been simplified by converting the hardcopy, cheque-based process to direct deposit plus online tax filing.
- **Automated Severance Pay Calculations and Employee Documentation** Implemented a new, automated template to calculate severance pay and produce employee documentation for retiring employees, resulting in a standard, efficient, accurate, user-friendly process.
- **Team Learning Plans** Department teams began instituting team-learning plans, which resulted in 35 per cent of branches achieving at least one objective related to client-centric learning. Next steps are to set and strive toward a shared set of goals that will support a strong learning environment, and foster group problem-solving and common practices that will translate to excellent service and client experiences for the people of Manitoba.

Performance Measures

Measure	Baseline	2021/22 Actual
9.a Percentage of Client-Centred Team Learning Objectives Achieved	New Measure	35%
9.b Percentage Completed Comptrollership Training*	New Measure	36%

*Note: "13.c Percentage Completed Comptrollership Training" was moved from an objective that was discontinued in 2021/22.

9.a Percentage of Client-Centred Team Learning Objectives Achieved This measure compares the number of achieved team objectives related to client-centric learning, to the total number approved. Having teams set and strive toward a shared set of goals is thought to develop a strong learning environment, and foster group problem-solving and common practices that will translate to excellent service and client experiences for the people of Manitoba. Data will be analyzed to establish a target for future years.

9.b Percentage Completed Comptrollership Training This measure supports a balanced budget by strengthening financial comptrollership and accountability for department employees. It is assumed that employees will implement course learning through their work, supporting comptrollership principles and accountability. This is a new measure for the department and so far, 36 per cent of employees completed the Comptrollership Framework Training modules required for their specific role. The low percentage is due to Module One being a new, basic requirement for all department employees. Treasury Division (100 per cent) and Central Finance (67.67 per cent) completion rates are much higher.

10. Build Our Capacity to Deliver

Key Initiatives

- **Individual Learning Plans** Learning plans, which are a shared responsibility between the department and its employees, provide an opportunity to build capacity and harness the talents of our diverse employees. This year 46 per cent of individual staff learning objectives were achieved. To build upon these achievements, department Learning Champions will work to raise awareness about the benefits of learning plans and connect employees and their supervisors to information and resources to successfully achieve annual objectives.
- **Division-wide Processes Review** Audited and documented 25 processes in the Communication and Engagement Division to preserve organizational knowledge at risk from retirements and personnel changes during the pandemic. Results from this initiative are anticipated to remove workflow bottlenecks and inefficiencies, and to deliver trainable processes and operational consistency moving forward.
- **Improved data visualization using analytical software and tools** Manitoba Bureau of Statistics enrolled their staff in Data Camps, such as R Studio and Power Query, to advance their software skills, and expand their use of analytical software and tools to improve MBS' data visualization and dissemination. This training introduced staff to new tools, which helped to increase automation and improve MBS' analytical capacity.

Performance Measures

Measure	Baseline	2021/22 Actual
10.a Percent of Employees with a Current Completed Performance Development Conversation Form	New Measure	New Measure

10.a Percent of Employees with a Current Completed Performance Development Conversation Form This measure will track the percentage of department employees who have completed a formal Performance Development Conversation Form with their supervisor each fiscal year. Completion of annual performance development conversations helps employees and supervisors work together to improve performance by ensuring work expectations are clear, and that employees are provided with the tools necessary to support the programs and services Manitobans rely on. This is a new measure, with a government-wide target of 60 per cent for each department. Data will be collected this year to establish a baseline.

11. Advance Diversity and Inclusion

Key Initiatives

- **Centralized Learning and Development Support** The departmental Diversity and Inclusion Committee was rebranded and refreshed to better support the strategies of the department and government. The new "Employee Development and Inclusion Committee" boasts membership from all divisions in Finance and a logo depicting the values of diversity and inclusion. This year the Committee successfully implemented two projects - a virtual Finance Learn at Work Week event titled "Finance: Click, Listen and Learn" that took place in September 2021, and another project to support Truth and Reconciliation learning.

Performance Measures

Measure	Baseline	2021/22 Actual
11.a Number of Completed Diversity and Inclusion Projects	New Measure	2

11.a Number of Completed Diversity and Inclusion Projects This new measure tracks the number of projects completed by our Employee Development and Inclusion Committee (and subcommittees), to focus attention and resources on the important work of the Committee and the priorities it identifies for the department. The department is committed to building multidisciplinary teams that represent the people we serve, to identifying and removing barriers to enable full participation, and to cultivating a culture of motivated civil servants who feel valued and appreciated. This is a new measure and will be reviewed for effectiveness.

12. Strengthen Respect in Our Workplace

Key Initiatives

- **Employee Perspectives Program (EPP)** As part of our department’s role as a central service, the EPP is a whole-of-government program that provides an engagement survey to connect senior government decision-makers directly to employee insights on how to make Manitoba’s Public Service a better place to work. Over 7,800 employees provided their feedback through two EPP surveys. In addition to the surveys, a special online panel of approximately 1,000 diverse and representative government employees was created to dig deeper into issues and topics facing Manitoba’s Public Service. This panel is regularly engaged during the year through short pulse surveys and group discussions about timely topical issues.
- **Support for Wellbeing** Supporting employees' day-to-day mental health and wellness, exacerbated by the pandemic and remote work, continues to be a priority for leaders. Various activities, virtual connection circles and more frequent one-on-one and team meetings were used to bolster connections and to identify and navigate stress or uncertainty. Virtual meeting boards were used by most teams for project and task management, online training and work session, flexibility and experimentation became the new normal.

Performance Measures

Measure	Baseline	2021/22 Actual
12.a Percent of Employees Completed Mandatory Respectful Workplace Training	NA	94%

12.a Percent of Employees Completed Mandatory Respectful Workplace Training This measure captures the percent of department employees who completed the mandatory respectful workplace training offered through the Public Service Commission. It is assumed that employees will implement course learning through their work, supporting inclusive and respectful workplaces. Completion of the training is now an annual requirement with a government-wide targeted completion rate of 90 per cent. Variation between this target and the actual has resulted from technology challenges with recovering central government training data that represents our current staff complement. Processes are currently being developed to ensure accurate data collection, target setting and reporting ability for the 2022/23 annual report.

Other Performance Measures:

10.a Percentage of Individual Learning Plan Objectives Achieved In 2021/22 measures related to staff performance and engagement were transitioned from public to internal reporting and a new standard set of measures introduced; these are largely based on training and performance development conversations undertaken. As a result, the department has replaced this measure with “10.a Percent of Employees with a Current Completed Performance Development Conversation Form.”

12.a Percentage Increase in Positive Survey Responses Manitoba’s Public Service Commission reports on the whole of government results from the Employee Perspectives Program engagement survey on an annual basis. As a result, the department has replaced this measure with “12.a Percent of Employees Completed Mandatory Respectful Workplace Training.”

Value for Money – Protecting Manitoba’s Bottom Line

13. Provide Value for Money

Key Initiatives

- **New Treasury Management System** Completed Request for Proposal and related documentation for the development of a new Treasury Management System to reduce risk and improve financial forecasting and reporting, accounting, investing, and payment processing.
- **Digitization of Forms** 14 internal Pay and Benefits paper forms were converted to 12 pdf fillable forms with digital storage to reduce paper consumption, facilitate email distribution and eliminate faxing. The new forms are being completed in less time, with more accuracy.
- **Digital Pension Plan Services** In addition to savings in processing time, 1,000 Pension filings were submitted using a new electronic system, resulting in an approximate savings of 23,225 pages for Annual Information Returns, amendments, valuations, audited financial statements and Statements of Investment Policies and Procedures.
- **Electronic Attendance Management System** Developed a SharePoint-based system for electronic attendance/timekeeping management. Employees and supervisors using the new system have reported an increase in consistent practice, a reduction in paper use, and an increase in accuracy of time reporting. More areas are anticipated to adopt the system soon.
- **Digital Invoice Intake System** Developed a SharePoint-based system to electronically submit invoices and supporting documents for payment, resulting in more efficient invoice management and processing of up to 300 payables per week (100-120 per day). The system is undergoing review to add additional features to monitor and track data, increase accountability functionality and remove process inhibitors.
- **Improve Accounts Payable Record Keeping** Reduced redundant record keeping with the goal of reducing paper usage/cost, storage space and staff time spent on record keeping. Reallocation of time and resources spent on record keeping and maintenance has resulted in more time for key operational functions and an increase in overall efficiency.
- **Improve Accounts Payable Phone Requirements** To reduce branch operating costs, phones were converted from landlines to cellphones. This shift served to accommodate a remote work environment and resulted in cost savings of \$215 per month, which will be reallocated to contribute to a balanced budget.

Performance Measures

Measure	Baseline	2021/22 Actual
13.a Work Within Department Operating Budget	100%	100%
13.b Percentage Reduction in Paper	6%	0%

13.a Work Within Department Operating Budget To meet Manitoba’s objective of providing value for money, our department is committed to balancing the budget by comparing Manitoba Finance spending reported in the Province of Manitoba Annual Report for the Year Ended March 31, Public Accounts – Volume 1, to our allocated operating budget.

13.b Percentage Reduction in Paper This measure reflects the number of 500-sheet packages of paper consumed by the department, compared to the number consumed in the previous year. A reduction in unnecessary and temporary paper usage will support our department’s commitment to reduce redundancy, waste and costs. In 2020/21 the department realized a tremendous drop in paper consumption amounting to savings of 3.5 million sheets of paper and more than >\$48K (\$48,473.35). This year’s return to office work saw a 59.5 per cent (\$10,242.62) increase in paper use and spending; however, this data includes two front-line services divisions, accounting for nearly 84 per cent (\$8,588.66) of the department total due to central government restructuring of departments partway into 2021/22.

14. Manage Liquidity

NOTE: This objective was updated from “Improve Manitoba’s Liquidity”

Performance Measures

Measure	Baseline	2021/22 Actual
14.a Liquidity Adequacy Assessment	Adequate/Good	Adequate/Good

14.a Liquidity Adequacy Assessment This measure captures Manitoba’s liquidity adequacy based on rating agencies’ rankings and assesses the combined ratings from Moody’s, S&P and DBRS Morningstar. Though the exact liquidity measurement formula is internal to each rating agency, ranking is interpreted as ‘Adequate/good or better’, ‘some agency concerns’ or ‘negative action tied to liquidity’. ‘Adequate/Good’ is a strong liquidity position that means Manitoba has readily available funds to meet our government’s near-term financial obligations. It is a key economic indicator of financial strength and critically important to investors of Manitoba bonds and to the global financial agencies who rate us.

15. Let Manitobans Keep More of Their Money

Key Initiatives

- **Government’s \$2,020 Tax Rollback Guarantee** Introduced in 2019, the Tax Rollback Guarantee aims to save Manitoba taxpayers an average of \$2,020 over four years by removing unnecessary taxes and fees. Commitments for this initiative will be met one year early, by 2022/23, with the final commitment announced in Budget 2022 – to reduce vehicle registration fees for most non-commercial vehicles. Cumulative savings to taxpayers will reach, and then exceed, the rollback target over time. In 2021/22, the following commitments were completed:
 - Introduced the gradual phase-out of education property taxes via the Education Property Tax Rebate, including a 25 per cent rebate for residential and farm property owners and a 10 per cent rebate for other property owners.
 - Personal services were exempted from retail sales tax, reducing taxes paid by Manitobans by approximately \$2.7 million.
- **Primary Caregiver Renewal Program** Developed an administrative process to ensure Manitobans can renew their application for the Primary Caregiver Tax Credit. Approximately 9,200 applications were renewed for the 2021 tax year.

Performance Measures

Measure	Baseline	2021/22 Actual
15.a Number of Completed Tax Reduction Projects	New Measure	10

15.a Number of Completed Tax Reduction Projects This measure tracks the number of department projects completed that are aimed at decreasing the amount of taxes Manitobans pay. It is anticipated that focusing resources on research, analysis and recommendations for tax relief will allow Manitobans to keep more of the money they earn, to spend in ways that improve quality of life.

16. Balance the Budget

Key Initiatives

- **Enhance Provincial Tax Revenue Projection** Modernized the provincial tax revenue model and methodology in order to minimize variances between budgeted and actual revenues, the department contracted a consultancy firm to begin work on this initiative and establish an improved standard operating procedure. An audit of the current tax forecasting methods, and review of more than eight other models, resulted in revised fuel and land transfer tax models, with revision to the personal income tax model to be completed in 2022/23. The goal of this initiative is to enable better public spending decisions.
- **Mentorship Training** Launched a new mentorship model to build knowledge and analytical skills to improve the rigour and accuracy of fiscal planning, through better tax revenue forecasting. The first training candidate was identified and has begun training on revenue forecasting procedures and joined the team to implement recommendations on tax revenue forecasting.

Performance Measures

Measure	Baseline	2021/22 Actual
16.a Accuracy of Summary Revenue Projections	1.01	.97

16.a Accuracy of Summary Revenue Projections Accurate revenue projections created accountability and allowed Manitoba to set and achieve revenue expectations and plan for the future. This measure compared major sources of government own-source

revenue (income tax, commodity tax, tax on payroll, etc.) to projected revenue. The intention was to come within a five per cent error tolerance (95 per cent - 105 per cent). Revenue does not include federal transfers or fines, fees and other secondary sources.

17. Strengthen Financial Comptrollership and Accountability

NOTE: this objective is being discontinued after a review of its relevance and effectiveness. Measure “17.a Percentage Completed Comptrollership Training” is now 9.b under objective 9.

FINANCIAL DETAILS

Consolidated Actual Expenditures

This table includes the expenditures of the department and Other Reporting Entities (OREs) that are accountable to the Minister and aligns to the Summary Budget.

Manitoba Finance includes the following OREs:

- Insurance Council of Manitoba and the Manitoba Financial Services Agency are consolidated within the Department of Finance appropriations.
- Manitoba Hydro's and the Deposit Guarantee Corporation of Manitoba's net income are consolidated as part of summary revenue.
- Special Operating Agencies Financing Authority does not have any expenditures.

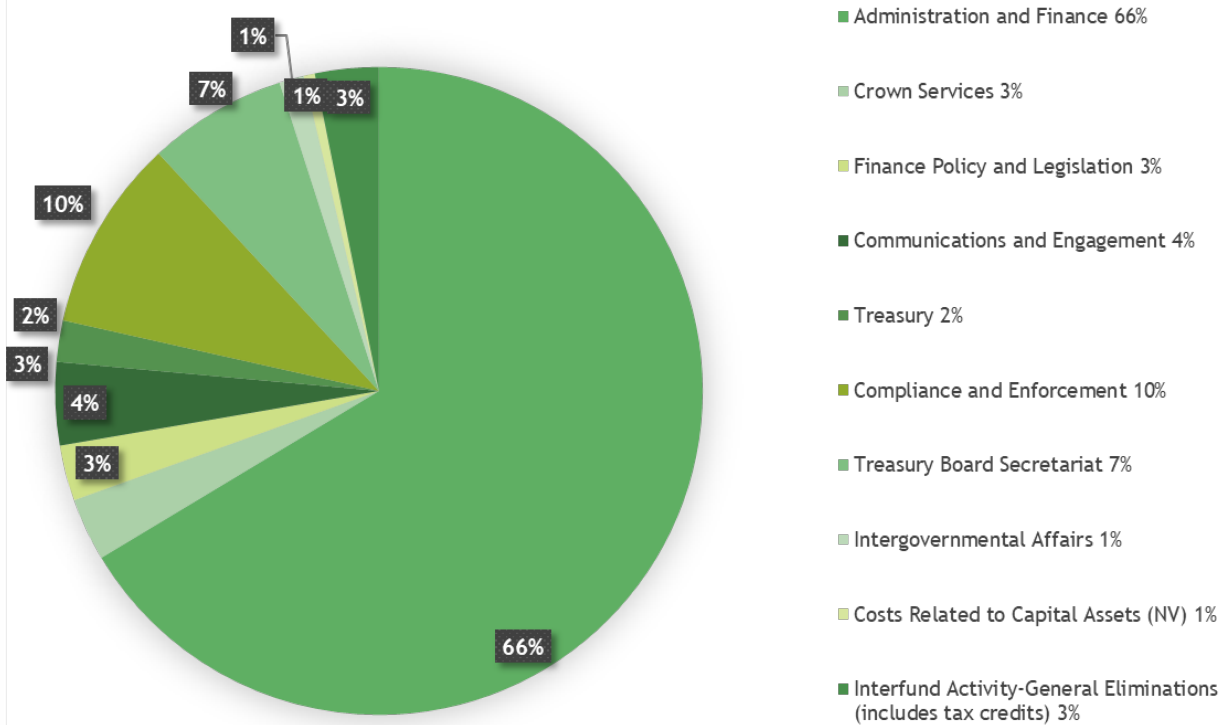
Consolidated Actual Expenditures

For the fiscal year ended March 31, 2022 with comparative figures for the previous fiscal year (\$000s)

Main Appropriations	Part A - Operating	Other Reporting Entities	Consolidation and Other Adjustments	2021/22 Actual	2020/21 Actual
Administration and Finance	109,145	5,732	-	114,877	406,167
Crown Services	5,426	-	-	5,426	2,859
Finance Policy and Legislation	4,797	-	-	4,797	5,497
Communications and Engagement	7,163	-	-	7,163	8,276
Treasury	2,238	1,334	-	3,572	3,517
Compliance and Enforcement	13,999	-	2,600	16,599	26,763
Treasury Board Secretariat	12,013	-	-	12,013	9,603
Intergovernmental Affairs	2,133	-	-	2,133	1,833
Costs Related to Capital Assets (NV)	475	481	-	956	1,080
Interfund Activity-General Eliminations (includes tax credits)	-	-	5,500	5,500	10,500
TOTAL	157,389	7,547	8,100	173,036	476,095

NV – Non-Voted

Percentage Distribution of Consolidated Actual Expenditures by Operating Appropriation, 2021/22, Actuals



Summary of Authority

Detailed Summary of Authority by Appropriation (\$000s)

Detailed Summary of Authority	2021/22 Printed Estimates	In-Year Re- organization	Virement	Enabling Authority	Authority 2021/22	Supplementary Estimates
Part A – OPERATING (Sums to be Voted)						
Administration and Finance	7,977	-	-	101,168	109,145	-
Crown Services	1,170	-	(284)	4,541	5,427	-
Finance Policy and Legislation	4,405	-	392	-	4,797	-
Communications and Engagement	6,369	-	-	800	7,169	-
Treasury	2,493	-	(108)	-	2,385	-
Compliance and Enforcement	16,471	-	(1,461)	-	15,010	-
Treasury Board Secretariat	9,046	-	1,461	1,507	12,014	-
Intergovernmental Affairs	2,591	-	-	-	2,591	-
Subtotal	50,522	-	-	108,016	158,538	-
Part A – OPERATING (Non-Voted)						
Costs Related to Capital Assets (NV)	160	-	-	-	160	-
TOTAL PART A - OPERATING	50,682	-	-	108,016	158,698	-
Part B – CAPITAL INVESTMENT	125	-	-	-	125	-
Part C – LOANS AND GUARANTEES	-	-	-	-	-	-
Part D – GOVERNMENT REPORTING ORGANIZATION CAPITAL INVESTMENT	1,288,600	-	-	-	1,288,600	-

Part A – OPERATING	2021/22 Authority \$ (000's)
2021/22 MAIN ESTIMATES – PART A	50,682
Allocation of funds from:	
COVID Internal Service Adjustments	106,270
Enabling vote & Internal Service Adjustments	1,746
Sub-total	158,698
In-year re-organization from:	
Sub-total	-
2021/22 AUTHORITY	158,698

Part B – Capital Investment	2021/22 Authority \$ (000's)
2021/22 MAIN ESTIMATES – PART B	125
Allocation of funds from:	-
Sub-total	-
In-year re-organization from:	-
Sub-total	-
2021/22 Authority	125
<hr/>	
Part D – Other Reporting Entity Capital Investment	2021/22 Authority \$ (000's)
2021/22 MAIN ESTIMATES – PART D	-
In-year re-organization from:	
Crown Services	1,288,600
Sub-total	1,288,600
2021/22 Authority	1,288,600

Part A: Expenditure Summary by Appropriation

Departmental Actual Expenditures

For the fiscal year ended March 31, 2022 with comparative figures for the previous fiscal year (\$000s)

Authority 2021/22	Appropriation	Actual 2021/22	Actual 2020/21	Increase (Decrease)	Explanation Number
07-1 ADMINISTRATION AND FINANCE					
(a)	Ministers' Salary				
42	Minister of Finance	42	42	-	
62	Minister of Crown Services and Legislative and Public Affairs	57	53	4	
(b)	Executive Support				
1,326	Salaries and Employee Benefits	1,133	1,419	(286)	
160	Other Expenditures	140	121	19	
(c)	Central Finance				
5,887	Salaries and Employee Benefits	4,735	3,596	1,139	
104,998	Other Expenditures	104,817	397,395	(292,578)	1
(3,330)	Less: Recoverable from Other Appropriations	(1,779)	(1,742)	(37)	
109,145	Subtotal	109,145	400,884	(291,739)	
07-2 CROWN SERVICES					
(a)	Crown Services				
617	Salaries and Employee Benefits	599	564	35	
4,810	Other Expenditures	4,827	2,295	2,532	2
5,427	Subtotal	5,426	2,859	2,567	
07-3 FINANCE POLICY AND LEGISLATION					
(a)	Fiscal Policy and Corporate Services				
3,633	Salaries and Employee Benefits	3,413	4,241	(828)	
1,174	Other Expenditures	1,384	1,256	128	
(10)	Less: Recoverable from Other Appropriations	-	-	-	
4,797	Subtotal	4,797	5,497	(700)	
07-4 COMMUNICATIONS AND ENGAGEMENT					
(a)	Communications and Engagement				
4,047	Salaries and Employee Benefits	4,314	4,321	(7)	
3,324	Other Expenditures	3,064	2,551	513	
(761)	Less: Recoverable from Other Appropriations	(733)	(600)	(133)	
(b)	Information and Privacy Policy Secretariat				
522	Salaries and Employee Benefits	497	468	29	
37	Other Expenditures	21	1,536	(1,515)	3
7,169	Subtotal	7,163	8,276	(1,113)	
07-5 TREASURY					
(a)	Treasury				
2,239	Salaries and Employee Benefits	2,145	2,169	(24)	
146	Other Expenditures	93	89	4	
2,385	Subtotal	2,238	2,258	(20)	

Authority 2021/22	Appropriation	Actual 2021/22	Actual 2020/21	Increase (Decrease)	Explanation Number
07-6 COMPLIANCE AND ENFORCEMENT					
	(a) Taxation Administration				
2,298	Salaries and Employee Benefits	2,738	1,931	807	
2,285	Other Expenditures	2,498	13,813	(11,315)	4
	(b) Tax Information				
735	Salaries and Employee Benefits	740	1,494	(754)	
144	Other Expenditures	139	137	2	
	(c) Audit				
6,749	Salaries and Employee Benefits	5,967	5,098	869	
568	Other Expenditures	399	378	21	
	(d) Tobacco Interdiction				
740	Salaries and Employee Benefits	127	195	(68)	
200	Other Expenditures	80	85	(5)	
	(e) Collections				
1,215	Salaries and Employee Benefits	1,184	1,031	153	
60	Other Expenditures	124	52	72	
	(f) Tax Appeals Commission				
16	Other Expenditures	3	49	(46)	
15,010	Subtotal	13,999	24,263	(10,264)	
07-7 TREASURY BOARD SECRETARIAT					
	(a) Treasury Board Secretariat				
8,075	Salaries and Employee Benefits	8,296	7,630	666	
3,939	Other Expenditures	3,717	1,973	1,744	5
12,014	Subtotal	12,013	9,603	2,410	
07-8 INTERGOVERNMENTAL AFFAIRS					
	(a) Federal-Provincial Relations				
823	Salaries and Employee Benefits	1,019	872	147	
294	Other Expenditures	309	139	170	
	(b) International Relations				
1,105	Salaries and Employee Benefits	710	679	31	
369	Other Expenditures	95	143	(48)	
2,591	Subtotal	2,133	1,833	300	
07-9 COST RELATED TO CAPITAL ASSETS					
	(a) Costs Related to Capital Assets				
160	Amortization	475	540	(65)	
160	Subtotal	475	540	(65)	
158,698	Total Expenditures	157,389	456,013	(298,624)	

Explanation(s):

1. Variance is primarily due to decreased expenditures related to COVID-19 programs.
2. Variance is primarily due to increased expenditures related to COVID-19 and the vaccine incentive lottery.
3. Variance is primarily due to providing a one-time grant to the Manitoba Historical Society to support historical research and development of the proposed Visitor Centre and Heritage Display as part of the 100th anniversary restoration of the Manitoba Legislative Building.
4. Variance is primarily due to a decrease in bad debt expense year over year.
5. Variance is primarily due to increased expenditures related to COVID such as the establishment of a Call Centre, as well as payments and contracts related to vaccination sites, and vaccine transport.

Overview of Capital Investments and Loans Activity

Part B – Capital Investment	2021/22 Actual \$(000s)	2021/22 Authority \$(000s)	Variance Over/(Under) \$(000s)	Expl.
Provides for the acquisition of Equipment General Assets	-	125	(125)	1

Explanation(s):

1. Variance is due to delays caused by priority operational requirements for the COVID-19 response.

Part D – Other Reporting Entity Capital Investment	2021/22 Actual \$(000s)	2021/22 Authority \$(000s)	Variance Over/(Under) \$(000s)	Expl.
The Manitoba Hydro-Electric Board	853,000	1,288,600	(435,600)	1

Explanation(s):

1. Variance is due to major capital related expenditure project risks that have not materialized.

Revenue Summary by Source

Departmental Actual Revenue

For the fiscal year ended March 31, 2022 with comparative figures for the previous fiscal year (\$000s)

Actual 2020/21	Actual 2021/22	Increase (Decrease)	Expl. No.	Source	Actual 2021/22	Estimate 2021/22	Variance Over/(Under)	Expl. No.
Taxation								
3,657,300	4,435,273	777,973		Individual Income Tax	4,435,273	3,919,200	516,073	1
541,675	749,477	207,802		Corporation Income Tax	749,477	536,300	213,177	2
-	-	-		Carbon Levy	-	-	-	
203,494	213,299	9,805		Corporation Capital Tax	213,299	208,324	4,975	3
-	83	83		Profit Tax on Credit Unions	83	-	83	
117,471	116,183	(1,288)		Insurance & Credit Unions Corporations Tax	116,183	113,409	2,774	
17,861	3,085	(14,776)		Mining Tax	3,085	100	2,985	4
3,396	3,675	279		Environmental Protection Tax	3,675	3,500	175	
114	-	(114)		Emissions Tax on Coal	-	-	-	
456	578	122		Emissions Tax Petroleum Coke	578	234	344	
299,371	323,117	23,746		Fuel Taxes	323,117	314,200	8,917	5
507,848	535,513	27,665		Levy for Health and Education	535,513	506,100	29,413	6
71	-	(71)		Mining Claim Lease Tax	-	100	(100)	
2,205,097	2,384,842	179,745		Retail Sales Tax	2,384,842	2,271,700	113,142	7
3	5	2		Succession Duty and Gift Tax	5	-	5	
198,066	170,526	(27,540)		Tobacco Tax	170,526	197,900	(27,374)	8
-	-	-		Reconciliation (Reorg)	-	-	-	
7,752,223	8,935,656	1,183,433		Subtotal	8,935,656	8,071,067	864,589	
Other Revenue								
126,746	16,233	(110,513)		Refund of Prior Years' Expenditures	16,233	14,100	2,133	9
1,937	2,208	271		Fees and Cost Recoveries	2,208	2,077	131	
1,302	1,917	615		Sundry	1,917	400	1,517	10
452	437	(15)		Communication Services Manitoba Fees	437	457	(20)	
42	42	-		Statutory Publications Fees	42	50	(8)	
150	128	(22)		Manitoba Business Links	128	144	(16)	
294,347	281,094	(13,253)		Sinking Funds	281,094	286,237	(5,143)	11
-	-	-		Reconciliation (Reorg)	-	-	-	
424,976	302,059	(122,917)		Subtotal	302,059	303,465	(1,406)	
Government of Canada								
2,816	39,118	36,302		Government of Canada Subsidy	184,326	2,740	181,586	12
1,519,797	1,707,434	187,637		Canada Health Transfer (CHT)	1,562,226	1,560,100	2,126	13
2,509,906	2,718,696	208,790		Equalization	2,718,696	2,718,700	(4)	
545,318	560,542	15,224		Canada Social Transfer (CST)	560,542	559,800	742	
667,451	-	(667,451)		Other Health Funds	-	-	-	
-	-	-		Transfer Protection Payment	-	-	-	
-	-	-		Reconciliation (Reorg)	-	-	-	
5,245,288	5,025,790	(219,498)		Subtotal	5,025,790	4,841,340	184,450	
13,422,487	14,263,505	841,018		Total Revenue	14,263,505	13,215,872	1,047,633	

Explanation(s):

1. Individual Income Tax: \$777,973 over 2020/21 Actual
\$516,073 over 2021/22 Estimate

Increase from 2020/21 is primarily due to a stronger forecast of 2021/22 national personal taxable income relative to the projection used for 2020/21.

Increase from 2021/22 estimate is primarily due to a stronger forecast of 2021 and 2022 national personal taxable income relative to the projection used for 2021/22 printed estimate. The upward revision in national taxable income is tied to rising employment and economic activity as the economy recovers from the COVID-19 pandemic.

2. Corporation Income Tax: \$207,802 over 2020/21 Actual
\$213,177 over 2021/22 Estimate

Increase from 2020/21 actual is primarily due to a stronger forecast of 2021/22 national corporate taxable income relative to the projection used for 2020/21.

Increase from 2021/22 estimate is primarily due to a stronger forecast of 2021/22 national corporate taxable income relative to the projection used for 2021/22 printed estimate. The upward revision in national taxable income is tied to rising net operating surplus of corporations as the economy recovers from the COVID-19 pandemic.

3. Corporation Capital Tax: \$9,805 over 2020/21 Actual
\$4,975 over 2021/22 Estimate

Increase from 2020/21 actual is due to year-over-year increase in GDP of the financial industry.

Increase from 2021/22 estimate is due to a rise in the GDP of the financial industry.

4. Mining Tax: \$(14,776) under 2020/21 Actual
\$2,985 over 2021/22 Estimate

Decrease from 2020/21 actual is due to in-year audit recoveries.

Increase from 2021/22 estimate is due to an increase in profits over forecast projection.

5. Fuel Tax: \$23,746 over 2020/21 Actual
\$8,917 over 2021/22 Estimate

Increase from 2020/21 actual is due to increased fuel consumption volumes.

Increase from 2021/22 estimate is due to realized growth in fuel consumption greater than forecast projection.

6. Levy for Health and Education: \$27,665 over 2020/21 Actual
\$ 29,413 over 2021/22 Estimate

Increase from 2020/21 actual is due to year-over-year wage and employment growth.

Increase from 2021/22 estimate is due to stronger wage and employment growth over forecast projection.

7. Retail Sales Tax: \$179,745 over 2020/21 Actual
\$113,142 over 2021/22 Estimate

Increase from 2020/21 actual is due to year-over-year increase in retail sales.

Increase from 2021/22 estimate is due to the strong growth in retail sales as a result of a rebounding economy from the COVID-19 pandemic.

8. Tobacco Tax: \$(27,540) under 2020/21 Actual
\$(27,374) under 2021/22 Estimate

Decrease from 2020/21 actual is due to year-over-year decline in wholesale shipments and consumption.

Decrease from 2021/22 estimate is due to lower wholesale shipments than anticipated, and a decline in the prevalence of smoking in Manitoba.

9. Refund of Prior Years' Expenditure: \$(110,513) under 2020/21 Actual
\$2,133 over 2021/22 Estimate

This account reflects the recognition in the current year of revenue arising from the credit adjustment to expenditures made in a prior year for all government departments. Prior year credit adjustments are accounted for on a prospective basis recognized as revenue in the year the adjustment becomes known and is measurable.

Decrease from 2020/21 actual is primarily due to a one-time transaction in 2020/21 to close the special funds as per The Budget Implementation and Tax Statutes Amendment Act for various departments as well as an adjustment to the Contaminated Sites Liability.

Increase from 2021/22 estimate is primarily due to one-time transactions for various departments accrual reversals.

10. Sundry: \$615 over 2020/21 Actual
\$1,517 over 2021/22 Estimate

Increase from 2020/21 actual is due to the 2021/22 Manitoba Public Insurance Fleet rebate.

Increase from 2021/22 estimate is primarily due to the Manitoba Public Insurance Fleet rebate.

11. Sinking Funds: \$(13,253) under 2020/21 Actual
\$(5,143) under 2021/22 Estimate

Decrease from 2020/21 actual is primarily due to lower interest rates offset by an increase in Hydro Guarantee fee revenue as a result of additional borrowing by Hydro.

Decrease from 2021/22 estimate is primarily due to a \$215M withdrawal from the Fiscal Stabilization Fund and then lower interest rates.

12. Government of Canada Subsidy: \$36,302 over 2020/21 Actual
\$181,586 over 2021/22 Estimate

Increase from 2020/21 actual is due to a federal contribution to support COVID-19 response.

Increase from 2021/22 estimate is due to an unanticipated federal contribution to support COVID-19 response.

13. Canada Health Transfer (CHT): \$187,637 over 2020/21 Actual
\$2,126 over 2021/22 Estimate

Increase from 2020/21 actual is due to legislated annual growth in the national CHT envelope, Manitoba's per capita share of the national envelope, and an additional federal contribution to support health care paid through the CHT.

Increase from 2021/22 estimate is due to a positive prior year payment re-estimate, a positive in-year payment re-estimate, and an unanticipated additional federal contribution to support health care paid through the CHT.

Departmental Program and Financial Operating Information

Administration and Finance (Res. No. 7.1)

Administration and Finance

Administration and Finance provides executive support and management for the Department of Finance. Provides shared financial services and budget oversight for various departments. Provides centralized processing and administrative functions related to central accounts payable, central payroll services, and bank reconciliation.

Sub-Appropriations	2021/2022 Actual	2021/2022 Authority	
	\$(000s)	FTEs	\$(000s)
Administration and Finance	109,145	84.00	109,145
TOTAL	109,145	84.00	110,453

1 (a) Ministers' Salary

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl.
	2021/2022 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	No.
Minister of Finance	42	1.00	42	-	
Minister of Crown Services and Legislative and Public Affairs	57	-	62	(5)	
Total Sub-Appropriation	99	1.00	104	(5)	

1 (b) Executive Support

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl.
	2021/2022 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	No.
Salaries and Employee Benefits	1,133	7.00	1,326	(193)	
Other Expenditures	140	-	160	(20)	
Total Sub-Appropriation	1,273	7.00	1,486	(213)	

Central Finance 7.1(c)

The division is responsible for ensuring appropriate management and accountability of department resources and alignment of Information Communication Technology's investments with business strategies and priorities. The division provides shared services to Finance, Executive Council, Public Service Commission and Labour, Consumer Protection and Government Services.

Key Results Achieved

- Provided financial and administrative advice to client departments:
 - Performed payroll transactions that included 384,567 direct deposits, 71 cheques, 79 new and 62 amendments to garnishment orders while adhering to all deadlines and all related laws, regulations and policies.
 - Released approximately 250,000 payments for grants, supplies and services to corporations, firms and other recipients based on documents, and supported information provided by the government's operating departments; of this total, 155,000 were direct deposit payments to vendors.

- o Ensured prompt and accurate payment of accounts payable and collected and deposited all revenues and receipts to which the departments were entitled.
- Ensured timely reporting of departmental management reports, annual estimates information, detailed budget forecasts and related reports, the Supplement to the Estimates Expenditure, as well as the Annual Report to the Legislature.
- In a joint departmental effort, staff in the Central Accounts Payable branch issued 456,193 property tax rebate cheques to Manitobans.

1 (c) Central Finance

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/2022 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	4,735	76.00	5,887	(1,152)	1
Other Expenditures	104,817	-	104,998	(181)	
Less: Recoverable from Other Appropriations	(1,779)	-	(3,330)	1,551	
Total Sub-Appropriation	107,773	76.00	107,555	218	

Explanation(s):

1. Variance is due to vacancies and related staffing costs.

Crown Services (Res. No. 7.2)

Crown Services

Provides governance and accountability management functions to realize Crown Corporations' value to Manitobans. The department works with defined Crown Corporations to enable alignment with government objectives and results.

Key Results Achieved

- Crown Services, with the help of the expert panel, is developing a formal public response document, which will include action plans to address recommendations, measure progress and accountability in 2022.
- Completed a review of governance and performance accountability structures at Crown Corporations to support defined Mandates, Legislation, and Acts and considered broader potential impacts to whole of government by enhancing accountability and alignment of key business activities.
- Continued the Manitoba Gaming Review to provide recommendations on an overarching provincial gaming policy that clearly identifies oversight, accountabilities, and goals for the gaming industry in Manitoba.
- Liaised with and advised Crown Corporations in the development of the various public records, plans and reports required through The Crown Corporations Governance and Accountability Act.

2 (a) Crown Services

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/2022 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	599	8.00	617	(18)	
Other Expenditures	4,827	-	4,810	17	
Total Sub-Appropriation	5,426	8.00	5,427	(1)	

Finance Policy and Legislation (Res. No. 7.3)

Finance Policy and Legislation

Provides research, analysis, and support on local, national, and international economic, fiscal, and tax policies, including fiscal implications and projections. Supports the department with achieving government-wide and other initiatives assigned to Finance.

Key Results Achieved

- Eliminated the sales tax on personal services such as haircuts and salon services.
- Increased the exemption threshold for the Health and Post-Secondary Education Levy (i.e. the payroll tax) from \$1.5 million to \$1.75 million and increased the reduced rate threshold from \$3.0 million to \$3.5 million, benefiting approximately 1,100 Manitoba employers, including exempting approximately 240 Manitoba employers.
- Expanded the Interactive Digital Media Tax Credit to allow add-on digital media and content, such as downloadable content, on-going maintenance and updates, and data management and analysis that are complementary to the main product being developed.
- Increased the Small Business Venture Capital Tax Credit's maximum investment from \$450,000 to \$500,000, as well as the maximum tax credit claimable against Manitoba income tax in a given year from \$67,500 to \$120,000, to encourage investment and improve access to capital.
- Introduced a new 15 per cent refundable Teaching Expense Tax Credit up to \$1,000 in supplies (\$150 maximum refund), applicable to purchases of eligible teaching supplies made by educators who are not reimbursed by their employer.
- Reduced the additional tax payable on premiums under certain contracts of property insurance from 1.25 per cent to one per cent (came into force on Royal Assent; applicable to the 2021 tax year).
- Advanced Truth and Reconciliation and increased employees' understanding of the importance of reconciliation and forging new relationships on recognition of rights, respect and cooperation. In 2021/22, the division developed a learning plan for staff that included Truth and Reconciliation (TRC) training. One TRC learning session was held that promoted and encouraged staff's further discussion on the topic. Next steps for the division include coordinating and providing staff with more TRC learning opportunities, and encouraging staffs' open discussion, which will raise awareness and build capacity within the division.
- Enabled employee development through 38 staff-led educational opportunities and learning sessions to build strong teams and to increase employee retention, skills, productivity and performance.
- Maintained, updated and improved the departmental Accessibility Plan in alignment with the Manitoba Government Accessibility Plan, which included educating staff on the improvement of accessibility documents and other internal initiatives.
- Continued improvements and rebranding of standard products to appeal to a spectrum of clients were done by Manitoba Bureau of Statistics.
- Supported the Government of Manitoba on data and analytical requests on impacts related to COVID-19 and economic recovery by producing reports and enabling data driven decision making in government during the pandemic.
- Finalized a Memorandum of Understanding with Alberta and Saskatchewan that will include collaboration and knowledge sharing between the jurisdictions and improve methodologies for forecasting and producing economic indicators for each province.

3 (a) Finance Policy and Legislation

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/2022	FTEs	\$(000s)	Over/(Under)	
	\$(000s)			\$(000s)	
Salaries and Employee Benefits	3,413	44.00	3,633	(220)	
Other Expenditures	1,384	-	1,174	210	
Less: Recoverable from Other Appropriations	-	-	(10)	10	
Total Sub-Appropriation	4,797	44.00	4,797	-	

Communications and Engagement (Res. No. 7.4)

Communications and Engagement

Leads high-quality communications and engagement policy and practice across government and provides communications and engagement services to government departments and Crown agencies, including strategic communications planning, public information and consultation, employee communications and engagement, media engagement and support, media planning and purchasing and central contact centre operations.

Sub-Appropriations	2021/2022 Actual		2021/2022 Authority	
	\$ (000s)	FTEs	FTEs	\$ (000s)
Communications and Engagement	7,163	61.00		7,169
TOTAL	7,163	61.00		7,169

Communications and Engagement 7.4(a)

Key Results Achieved

- Delivered #ProtectMB, a comprehensive communications campaign that delivered accurate and timely COVID-19 vaccination information. The initiative was supported by paid media, email marketing and a dedicated website with informational videos, fact sheets, community profiles and a vaccine finder.
- Introduced the division-wide strategic reorganization that focused on better alignment, oversight and support for government communications activities. The new structure supports departments with dedicated engagement leads and media requests with a centralized response team.
- Certified 59 government of Manitoba employees as International Association for Public Participation (IAP2) practitioners. Manitoba was awarded IAP2 Organization of the Year for its EngageMB platform, an online portal that allows citizens to give meaningful input into provincial decision making.
- Distributed an employee perspectives survey, as a member of the Interjurisdictional Employee Analytics Team, to help shape culture and inform organizational changes. Over 2,300 public service employees from 17 departments participated in the initiative, representing 17 per cent of the workforce.

4 (a) Communications and Engagement

Expenditures by Sub-Appropriation	Actual		Variance		Expl. No.
	2021/2022 \$ (000s)	Authority 2021/22 FTEs	2021/22 \$ (000s)	Over/(Under) \$ (000s)	
Salaries and Employee Benefits	4,314	54.00	4,047	267	
Other Expenditures	3,064	-	3,324	(260)	
Less: Recoverable from Other Appropriations	(733)	-	(761)	28	
Total Sub-Appropriation	6,645	54.00	6,610	35	

Information and Privacy Policy Secretariat 7.4(b)

Advances openness and transparency across government departments, agencies and local public bodies by providing legislative and policy analysis, personal information management advice, and training and support services that promote compliance with The Freedom of Information and Protection of Privacy Act, and related regulation. Provides information resources about the public right of access to information and the protection of privacy.

Key Results Achieved

- Developed proposals to amend The Freedom of Information and Protection of Privacy Act and the Access and Privacy Regulation, which would increase transparency and improve the administration of the access to information operations and protection of personal information held by public bodies. The amendments were passed and came into force on January 1, 2022.
- Developed information resources to advise the public and affected public bodies of the amendments to the act and regulation. Training materials and resources on the new provisions in the act were developed.

4 (b) Information and Privacy Policy Secretariat

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/2022 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	497	7.00	522	(25)	
Other Expenditures	21	-	37	(16)	
Total Sub-Appropriation	518	7.00	559	(41)	

Treasury (Res. No. 7.5)

Treasury

Manages the borrowing programs, cash resources, and investment and debt activities of government and government agencies.

Key Results Achieved

- Maintained adequate/good (strong) liquidity for the Province of Manitoba based on Rating Agency Measures, providing sufficient liquid assets to meet short term financial obligations.
- Formalized a Borrowing and Debt Management Strategy for Budget 2022.
- Engaged with the Office of the Provincial Comptroller and Deloitte to interpret and implement new Public Sector Accounting Board accounting standards regarding the reporting of financial instruments.
- Managed Public Debt Servicing Costs to within a five per cent forecasting variance.
- Completed documentation to tender a Request for Proposal (RFP) for development of a Treasury Management System.
 - Awarded scoping resource contract to KPMG
 - Completed statement of Work
 - Developed RFP
 - Documented deliverables, current state, and gaps
 - Developed demonstration scripts for Treasury Management System vendor evaluations.
- Engaged in division team huddles at minimum once per week to share ideas, learning and restructure daily priorities to carve out time to innovate.
- Increased employee engagement and skills development through the achievement of 83 per cent of individual learning plan objectives (exceeding our target of 80 per cent).
- Strengthened comptrollership and accountability for 100 per cent of staff through the completion of Module one of Comptrollership training.

5 (a) Treasury

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/2022 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	2,145	25.00	2,239	(94)	
Other Expenditures	93	-	146	(53)	
Total Sub-Appropriation	2,238	25.00	2,385	(147)	

Compliance and Enforcement (Res. No. 7.6)

Compliance and Enforcement

Ensures the effective administration and collection of provincial tax revenues. Informs, educates, audits and investigates to promote and ensure compliance by taxpayers with tax legislation.

Sub-Appropriations	2021/2022	2021/2022 Authority	
	Actual \$(000s)	FTEs	\$(000s)
Compliance and Enforcement	13,999	175.80	15,010
TOTAL	13,999	175.80	15,010

Key Results Achieved

- Executed two divisional reorganizations which resulted in the on-boarding and realignment of Collections and Tax Assistance Office within the division, strengthening an inclusive culture among tax administrators.
- Increased administration, compliance and enforcement resources by reducing vacancies, and improving effective program delivery.
- Implemented a large data file transfer system, which provided compliance options.
- Updated and developed tax information resources, providing technical information related to budget measures including changes to personal services and the imposition of retail sales tax on streaming services, on-line marketplaces and on-line accommodation platforms.
- Enabled businesses to use TAXcess for new on-line services to file fuel tax returns and Health and Post-Secondary Education Tax Levy.
- Developed a new bulletin template as part of a larger initiative to modernize available tax information.

6 (a) Taxation Administration

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/2022 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	2,738	41.30	2,298	440	
Other Expenditures	2,498	-	2,285	213	
Total Sub-Appropriation	5,236	41.30	4,583	653	

6 (b) Tax Information

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/2022	FTEs	2021/22	Over/(Under)	
	\$(000s)		\$(000s)	\$(000s)	
Salaries and Employee Benefits	740	27.50	735	5	
Other Expenditures	139	-	144	(5)	
Total Sub-Appropriation	879	27.50	879	-	

6 (c) Audit

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/2022	FTEs	2021/22	Over/(Under)	
	\$(000s)		\$(000s)	\$(000s)	
Salaries and Employee Benefits	5,967	78.00	6,749	(782)	
Other Expenditures	399	-	568	(169)	
Total Sub-Appropriation	6,366	78.00	7,317	(951)	

6 (d) Tobacco Interdiction

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/2022	FTEs	2021/22	Over/(Under)	
	\$(000s)		\$(000s)	\$(000s)	
Salaries and Employee Benefits	127	9.00	740	(613)	
Other Expenditures	80	-	200	(120)	
Total Sub-Appropriation	207	9.00	940	(733)	

6 (e) Collections

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/2022	FTEs	2021/22	Over/(Under)	
	\$(000s)		\$(000s)	\$(000s)	
Salaries and Employee Benefits	1,184	20.00	1,215	(31)	
Other Expenditures	124	-	60	64	
Total Sub-Appropriation	1,308	20.00	1,275	33	

6 (f) Tax Appeals Commission

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/2022	FTEs	2021/22	Over/(Under)	
	\$(000s)		\$(000s)	\$(000s)	
Other Expenditures	3	-	16	(13)	
Total Sub-Appropriation	3	-	16	(13)	

Treasury Board Secretariat (Res. No. 7.7)

Treasury Board Secretariat

The Treasury Board Secretariat (TBS) provides advice and makes recommendations to the Minister of Finance and the Treasury Board committee of ministers on how the government spends money on programs and services, how it regulates and how it is managed. TBS helps ensure effective management of public funds to meet government objectives.

Treasury Board is a sub-committee of Cabinet responsible for the overall fiscal management and reporting of the Manitoba government and the establishment of policies required for the effective management of public funds.

Treasury Board is established under the Financial Administration Act (FAA), which also defines its authorities over all of Summary government.

TBS is headed by a Deputy Minister who also is the Secretary to Treasury Board. The organization has been an independent secretariat since 1987/1988.

The major functions fulfilled by the TBS include:

- Administered central financing oversight to all government departments and reporting entities.
- Exercised strategic and executive leadership of the annual estimates, annual budget, quarterly forecast, summary accounting and financial reporting functions of the government as a whole, ensured a current and accurate understanding of the financial condition of the Province. Planned and co-ordinated the summary budgetary process.
- Granted analytical support and recommendations to TBS in fulfilling its responsibilities for fiscal management, program, and organizational reviews.
- Advised Cabinet, Treasury Board and the Clerk of Executive Council, and supporting the development and implementation of a financial policy framework for Government.
- Supported Treasury Board and the Minister of Finance through agenda management, financial and analytical support and strategic management advice and communication of decisions to departments.
- Supervised the Annual Report and Public Accounts of the Government of Manitoba.
- Implemented strategic initiatives and targeted program reviews and co-ordinated the use of balanced scorecards across government.
- Developed accounting, financial and administrative policy frameworks through the Financial Administration Manual and the General Manual of Administration.
- Provided an independent and objective analysis of governance, risk management and internal controls, including through the internal audit function.

TBS consists of the following Divisions:

- Office of the Secretary to Treasury Board
- Analysis and Strategic Management
- Fiscal Management and Capital Planning
- Office of the Provincial Comptroller
- Internal Audit
- Scorecards
- Strategic Initiatives

TBS also includes administrative support services for TBS staff and Treasury Board, including agenda and minute preparation and distribution of agenda material.

Key Results Achieved:

- Led the annual budget and estimates process for the summary government that was launched on April 12, 2022.
- Supported the effective functioning of the Treasury Board through analysis and recommendations on fiscal management, program and organizational performance and financial policy. Worked with the departments throughout the year to ensure program outcomes aligned with government priorities and expenditures were maintained within the approved Budget. Departments' submissions have increasingly received a high approval rate due to the work that goes into analysis.

- Developed and will see the introduction in 2022/23 of a three-year Capital Planning and reporting cycle in 2021/22 for the first time in the Manitoba Government. This is the first step in multi-year capital planning that will see the cycle to go up to five years.
- Resolved by a new regulation that will be forthcoming in 2022/23, the long-standing audit qualifications related to the treatment of the Workers Compensation Board and Manitoba Agriculture Services Corporation Producers and Hail Insurance programs.
- Led the preparation of the government's public facing fiscal reporting, including the quarterly reports and presentations to credit rating agencies.
- Continued work on the modernization of the Financial Administration Act, a multi-year initiative to further improve the financial management and accountability of government departments and reporting entities. The legislative improvements to The Financial Administration Act that expanded Treasury Board's responsibility for fiscal management and control of the government reporting entity, improved the provisions respecting delegations by the Minister of Finance and made other improvements to the legislation. The Loan Act has been eliminated.
- Developed changes to traditional operations and control frameworks due to Manitoba's response to the COVID-19 pandemic and in the expeditious development and rollout of COVID-19 related support programs. Internal Audit pivoted from an auditor of past events to a trusted advisor and partner performing advance and near-real time reviews and audits of governance, risk management and internal controls, and provided up-front recommendations to support strong governance, government accountability and continuous improvement.
- Led the implementation of two new Public Sector Accounting Standards for summary government. The Asset Retirement Obligation and Financial Instruments, and associated standards, which will come into effect on April 1, 2022. In 2023, The Public Accounts and the statements of all government reporting entities will reflect these new accounting standards.
- Launched in December 2020, the auditing the physician's billings to the Province, a \$1.4 B budget item. The work also addresses the findings in the January 2021 Office of the Auditor General's report on Physicians' Billings.
- Continued work on the balanced scorecard implementation in government during the 2021/22 fiscal year. Work on 244 department performance measures were developed and published for the first time in the updated Main Estimates Supplement. The redesigned Main Estimates Supplement is based on best practices in other Canadian jurisdictions and is integrated with the Balanced Scorecards, which ensures initiatives are strategically aligned and performance measures are in place for all departments.
- Redesigned the 2021/22 department Annual Report document to report on the results of the performance measures and support government's efforts to improve accountability and transparency. This year was an opportunity to test the new performance measures for effectiveness and relevance. Most measures will remain in use going forward, and many were improved while some were retired. Results and updates to performance measures are published in the departmental annual reports. Canada's first of its kind public facing dashboard remains active as over 5,553 users accessed nearly 20,500 pages on the Manitoba Measuring Progress public facing dashboard (mbmeasuringprogress.ca) between April 1, 2021 and March 31, 2022.
- Led the development of the Manitoba Excellence in Governance Training Program to provide robust foundational governance training and orientation materials to all members appointed to serve on provincial Agencies, Boards and Commissions (ABCs). This whole-of-government approach provides clarity on public sector governance in Manitoba, expectations, accountabilities, responsibilities, and roles as well as opportunities for ongoing training and development. This program successfully launched and training was provided to all Crowns in the spring 2022.

7 (a) Treasury Board Secretariat

Expenditures by Sub-Appropriation	Actual	Authority 2021/22 FTEs	2021/22 \$(000s)	Variance	Expl. No.
	2021/2022 \$(000s)			Over/(Under) \$(000s)	
Salaries and Employee Benefits	8,296	96.00	8,075	221	
Other Expenditures	3,717	-	3,939	(222)	
Total Sub-Appropriation	12,013	96.00	12,014	(1)	

Intergovernmental Affairs (Res. No. 7.8)

Intergovernmental Affairs

Intergovernmental Affairs provides strategic advice, analysis, and support to the Premier of Manitoba and other members of Cabinet on matters of intergovernmental and international significance to Manitoba. This includes Manitoba's relationships with the federal government, and other provincial and territorial governments, as well as on Manitoba's international relations, activities, and interests, including trade agreements.

The department directly supports the Premier with her role in First Ministers' meetings, Council of the Federation meetings, the Western Premiers' Conference, bilateral meetings with the Prime Minister, federal Ministers, other Premiers, as well as meetings with international representatives. Similarly, the department supports other members of Cabinet in a range of intergovernmental meetings and activities, including federal/provincial/territorial meetings, and incoming and outgoing international missions.

Intergovernmental Affairs works closely with all departments on issues involving other governments to provide advice and support to advance Manitoba's domestic and international priorities. The objective is to support a strategic, whole-of-government approach that drives results and effectively advances provincial interests.

The department is also responsible for managing Manitoba's internal and international trade agreements and negotiations. This includes working to improve Manitoba companies' access to markets by advancing provincials interests in free trade negotiations and domestic and international trade disputes.

Intergovernmental Affairs includes branches focused on Federal-Provincial Relations, International Relations, and Trade Agreements and Negotiations.

Key Results Achieved:

- Coordinating government-wide approach to intergovernmental affairs.
- Building strategic relationships federal, provincial and territorial governments, with national and subnational governments outside of Canada, and representatives of foreign governments in Canada.
- Working with other Canadian governments to reduce or eliminate barriers to trade and labour mobility and negotiate enhancement to the Canadian Free Trade Agreement (CFTA).

Sub-Appropriations	2021/2022 Actual	2021/2022 Authority	
	\$(000s)	FTEs	\$(000s)
Intergovernmental Affairs	2,133	20.00	2,234
TOTAL	2,133	20.00	2,234

8 (a) Federal-Provincial Relations

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl.
	2021/2022 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	No.
Salaries and Employee Benefits	1,019	10.00	823	196	
Other Expenditures	309	-	294	15	
Total Sub-Appropriation	1,328	10.00	1,117	211	

8 (b) International Relations

Expenditures by Sub-Appropriation	Actual	Authority	Authority	Variance	Expl.
	2021/2022	2021/22	2021/22	Over/(Under)	No.
	\$(000s)	FTEs	\$(000s)	\$(000s)	
Salaries and Employee Benefits	710	10.00	1,105	(395)	1
Other Expenditures	95	-	369	(274)	2
Total Sub-Appropriation	805	10.00	1,474	(669)	

Explanation(s):

1. Variance is primarily due to vacancies and related staffing costs.
2. Variance is due to decreased international travel & conferences with regards to COVID-19.

Costs Related to Capital Assets (Non-Voted)

Description

The appropriation provides for the amortization and interest expense related to capital assets.

9 Costs Related to Capital Assets

Expenditures by Sub-Appropriation	Actual 2021/2022 \$(000s)	Authority 2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Amortization Expense	475	160	315	1
Total Sub-Appropriation	475	160	315	

Explanation(s):

1. Variance is due to timing of asset recognition 2021/22.

Other Key Reporting

Departmental Risk

Finance provides leadership in risk analysis through its Comptrollership framework and by creating a risk management culture that facilitates assessment and management of risk. Risk is managed for policy, operations, human resources, financial, legal, health and safety, environment and reputation within a legislative environment, both in regards to the probability of occurrence and degree of damage and strategies for mitigating or minimizing potential situations.

A continuous, proactive, and systematic process is undertaken to ensure that decisions support the achievement of organizational corporate objectives. This enterprise approach ensures that accidents and unexpected losses are minimized.

The department manages its risks under the guidance of its comptrollership plan and all aspects of the central government Manitoba Risk Management Policy. The department must: a) emphasize loss prevention, loss reduction and risk transfer methods; b) identify risks thoroughly; c) identify strategies to mitigate or minimize risk; and d) receive appropriate approval. Specific activities are identified in the department comptrollership framework to meet risk management responsibilities, as follows:

- Human Resources
- Financial (Reporting)
- Operational
- Fraud

Through fiscal year 2021/22, the Department undertook the following specific activities toward managing its risks.

Risk	Activities taken to reduce / remove risk
Human Resources	The department branches continues to conduct succession planning for critical positions and fostering employee retention through employee engagement. The department in consultation with HR uses various recruitment strategies to attract highly qualified candidates.
Financial (Reporting)	Through the Central Finance Shared Services Branch, the department has expanded its Analytical Unit resources to assist the department in financial reporting oversight.
Operational	Program management collaborates with Digital and Technology Solutions staff on an ongoing basis to ensure IT system back ups are in place, activities are underway to assess at-risk IT system infrastructure to evaluate replacement and develop implementation strategies. Departmental management ensure plans are in place for staff to readily work remotely when required.
Fraud	The departmental follows Risk Management Policy Manual and comptrollership plan to monitor, assess, detect and prevent fraud. The Department did not have fraud incidents reported in 2021/22.

Regulatory Accountability and Red Tape Reduction

Manitoba Finance's total, net change and percentage change of regulatory requirements for 2021/22

Regulatory requirements

	April 1, 2021	March 31, 2022
Total Number of Regulatory Requirements	166,476	76,914
Net Change	-	-537
Percentage Change	-	-0.32%

- 'Total number of regulatory requirements' includes transfers of regulatory requirements in and out of the department in 2021/22.
- 'Net change' includes the changes (sum of decreases and increases) in regulatory requirements undertaken by the department in 2021/22 and is net of transfers of regulatory requirements in and out of the department.
- 'Percentage change' includes percentage changes in regulatory requirements undertaken by the department in 2021/22 and is net of transfers of regulatory requirements in and out of the department.

Borrowing and Debt Management

The Manitoba government introduced amendments to The Financial Administration Act that would set a clear and transparent borrowing authority limit for the government to ensure greater transparency and accountability for the legislature to better understand its borrowing and debt management. Manitoba Hydro will have its own borrowing ceiling.

One Time 50 per cent Transfer / Unlocking at age 55

The requirement for government approval on requests for the one-time 50 per cent unlocking at age 55 of an individual's locked-in pension fund was eliminated effective October 1, 2021. This change resulted in the elimination of one form, which accounted for approximately 2,000 annual instances that needed to be completed by the financial institution/pension plan, as well as removed the review of approximately 2,000 requests by the Office of the Superintendent – Pension Commission on an annual basis.

Manitoba Hydro	April 1, 2021	March 31, 2022
Total Number of Regulatory Requirements	13,846	13,685
Net Change	-	-65
Percentage Change	-	-0.47%

- Total number of regulatory requirements includes transfers of regulatory requirements in and out of the department in 2021/22.
- 'Net change' includes the changes (sum of decreases and increases) in regulatory requirements undertaken by the department in 2021/22 and is net of transfers of regulatory requirements in and out of the department.
- 'Percentage change' includes percentage changes in regulatory requirements undertaken by the department in 2021/22 and is net of transfers of regulatory requirements in and out of the department.

Property builds hub and breaks silos

Manitoba Hydro's Property department began its journey to digitize files and consolidate its systems a few years ago. Since then, they have developed a web mapping system using enterprise GIS (Geographic Information System) technology to improve Manitoba Hydro's ability to deliver great service to its customers. Early benefits include reduced operating costs and improved customer response times. Efforts have also uncovered potential opportunities to collaborate with other entities at both a provincial and national scale to further expand the benefits associated with this work.

Call-handling technology upgrade

Manitoba Hydro recently upgraded its call-handling technology to support efforts to increase customer centricity in alignment with its long-term strategy (Strategy 2040). Technological enhancements aimed at improving the Manitoba Hydro customer experience include the ability to provide customers optional "call backs" to reduce hold times, elevated data tracking capabilities to support continuous improvement efforts, and improved upgradeability paving the way for additional customer friendly features to be added in the future.

The Public Interest Disclosure (Whistleblower Protection) Act

The Public Interest Disclosure (Whistleblower Protection) Act that came into effect in April 2007 and was amended in 2018; gives employees a clear process for disclosing concerns about significant and serious matters (wrongdoing) in the Manitoba public service, and protects employees who make those disclosures from reprisal. The Act builds on protections already in place under other statutes, as well as collective bargaining rights, policies, practices and processes in the Manitoba public service.

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

A disclosure made by an employee in good faith, in accordance with the Act, and with a reasonable belief that wrongdoing has been, or is about to be, committed is considered to be a disclosure under the Act, whether or not the subject matter constitutes wrongdoing. All disclosures receive careful and thorough review to determine if action is required under the Act, and must be reported in a department's annual report in accordance with section 29.1.

The following is a summary of disclosures received by Manitoba Finance and the Manitoba Financial Services Agency, for fiscal year 2021/22.

Information Required Annually (per section 29.1 of PIDA)	Fiscal Year 2021/22
The number of disclosures received, and the number acted on and not acted on. Subsection 29.1(2)(a)	NIL
The number of investigations commenced as a result of a disclosure. Subsection 29.1 (2)(b)	NIL
In the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations or corrective actions taken in relation to the wrongdoing, or the reasons why no corrective action was taken. Subsection 29.1(2)(c)	NIL

Equity and Diversity Benchmarks

Manitobans are best served by a public service that is inclusive and representative of the diverse population of Manitoba at all levels of the organization, including senior management. Employment equity status is self-identified on a voluntary basis when individuals are hired into a position or at any time during their employment with Manitoba's public service. Employment equity groups include women, Indigenous peoples, visible minorities, and persons with disabilities. This measure will capture diversity in Manitoba's public service and in senior management.

Equity Group	Benchmarks	% Total Employees as at March 31, 2022
Women	50%	58.7%
Indigenous Peoples	16%	8.6%
Visible Minorities	13%	27.5%
Persons with Disabilities	9%	7.1%

Appendices

Appendix A - Performance Reporting

The Performance Reporting – Indicators of Progress against Priorities is being phased out with the adoption of Balanced Scorecards. 2021/22 will be the final year for this report as Balanced Scorecards will be fully implemented and performance results fully reported.

Example Table

NOTE: All information below is adapted from [Reporting to Manitobans on Performance 2005 Discussion Document](#), and is meant for illustrative purposes only. This table should contain follow-up on information about the measures of performance, which support key priority areas for the department.

What is being measured and using what indicator?	Why is it important to measure this?	Where are we starting from (baseline measurement)?	What is the 2021/2022 result or most recent available data?	What is the trend over time?	Comments/recent actions/report links
Accounts Receivable as a percentage of Provincially-administered tax revenue	Comparing the percent decrease in outstanding accounts receivable against total revenues year over year provides valuable information for improving the health and integrity of Manitoba's tax system.	1.49 per cent	1.49 per cent	2021/22 data reflects the baseline for this measure.	The ability to collect taxes is central to our government's capacity to finance social services, critical infrastructure and other public goods for Manitobans. The department's goal is to reduce accounts receivable as a percentage of total revenue by at least 2.5 per cent each year.
Targeted Provincial Tax Reviews Completed	Monitoring completion of reviews allows the department to ensure fair and consistent practices, and to identify trends, mitigate risks, and capitalize on opportunities to improve our tax system.	877	877	2021/22 data reflects the baseline for this measure.	Reviews are intended to educate while improving taxpayer compliance. Targets are set annually based on risk analysis and a number of other factors.
Tax inquiry call wait times	Collecting data on average call wait times allows the department to continually monitor and improve response times to ensure that	on average 3.50 minutes	on average 3.50 minutes	2021/22 data reflects the baseline for this measure.	The department has set the target to reduce wait times by at least 5 per cent per year.

What is being measured and using what indicator?	Why is it important to measure this?	Where are we starting from (baseline measurement)?	What is the 2021/2022 result or most recent available data?	What is the trend over time?	Comments/recent actions/report links
	taxpayers' regular operations are disrupted as little as possible.				
Progress on Government's Tax Relief Commitments - \$2,020 Tax Rollback Guarantee; indicator: average annual tax savings amount.	The measure tracks progress in executing on government's tax relief commitments. The current measure shows progress in meeting the \$2,020 Tax Rollback Guarantee.	2021/22 baseline: \$825 (2017 baseline: \$0).	2021/22 end result: \$1,549	Increasing tax savings for Manitobans until the \$2,020 Tax Rollback Guarantee threshold is met.	\$2,020 Tax Rollback Guarantee measures included in Budget 2021 are: Retail Sales Tax exemption for personal services and introducing the gradual phase-out of the education property tax.
Pension Plans Reviewed This relates to the total number of reviews completed by the Office of the Superintendent – Pension Commission (OSPC) in the reporting period.	This initiative supports Manitoba's commitment to safeguarding Manitobans' retirement funds and a strong framework for pensions, and a secure and stable retirement income for Manitobans.	New Measure	Not applicable	New Measure	Target for 2022/23 is four reviews.
Updating Website This initiative relates to the total number of pages/documents updated by the OSPC in the reporting period.	This initiative works toward simplifying and increasing the accessibility to pension related information to improve services and decision making capabilities for Manitoba's current and former pension plan members.	New Measure	15 pages updated in 2021/22	New Measure	Target for 2022/23 is 38 pages updated.

What is being measured and using what indicator?	Why is it important to measure this?	Where are we starting from (baseline measurement)?	What is the 2021/2022 result or most recent available data?	What is the trend over time?	Comments/recent actions/report links
Manitoba Bureau of Statistics (MBS) Website visits	The measure quantifies the relevance and accuracy of the information that MBS disseminates to the public. The measure aligns and validates with MBS' vision of making sense of data and supports informed decision making in the public domain by providing relevant, timely, and objective data and information in the public domain.	New Measure	10,406 visits	Website visits can fluctuate during the fiscal year as MBS is unable to update / publish information during blackout periods related to elections and by-elections.	Baseline for 2022/23 is 12,000, and the Target is 13,500.

Appendix B - Special Operating Agencies (SOA)

Service operations within departments granted more direct responsibility for results and increased management flexibility needed to reach new levels of performance. SOAs embrace market disciplines of the private sector while adhering to the public policy imperatives of government.

The following SOAs are accountable to the Minister:

Manitoba Financial Services Agency

Manitoba Financial Services Agency is a Special Operating Agency under The Special Operating Agencies Financing Authority Act. The Manitoba Financial Services Agency seeks to foster a better financial future for all Manitobans through responsive regulation that promotes fairness, honesty and openness within Manitoba's financial services and real estate sectors.

Expense by Type	2021/2022 Actual		2021/22 Budget	Expl.
	FTEs	\$(000s)	\$(000s)	
Salaries and Employee Benefits	38.00	3,973	4,245	
Other Expenditures	-	1,759	1,855	
TOTAL	38.00	5,732	6,100	

For more information please visit: www.moneysmartmanitoba.ca

Appendix C – Other Reporting Entities

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

The following Other Reporting Entities (OREs) form part of the department's consolidated results:

Manitoba Hydro-Electric Board

Manitoba Hydro-Electric Board provides support for Manitobans to leverage their clean energy advantage, efficiently navigate the energy transition, and ensure they have safe, clean, reliable, and affordable energy options.

Manitoba Hydro-Electric Board provides and markets products, services and expertise related to the development, generation, transmission, distribution, supply and end-use of electricity, within and outside the province. In addition, Manitoba Hydro markets and supplies electricity to entities outside the province. In addition, Manitoba Hydro is responsible for the distribution of natural gas within the province.

For more information please visit: www.hydro.mb.ca

Deposit Guarantee Corporation of Manitoba

Deposit Guarantee Corporation of Manitoba contributes to the strength, stability and success of the credit union and caisse populaire system as a proactive regulator that provides protection for Manitoba credit unions and caisse populaire deposits.

Deposit Guarantee Corporation of Manitoba guarantees member deposits and maintains confidence in the Manitoba credit union and caisse populaire system, by focusing on sound business practices, governance, performance and risk management.

For more information please visit: www.dgcm.ca

Insurance Council of Manitoba

The Insurance Council of Manitoba was created under the provisions of the Insurance Act (Manitoba). The purpose of the Council is to act in the public interest to protect Manitoba consumers of insurance products, and to regulate all licensees, agents, brokers, sellers of incidental insurance (ISI) and adjusters to ensure standards are maintained for public protection.

The Insurance Council of Manitoba (ICM) is composed of two industry councils (Life Insurance Council and General Insurance Council) who act as quasi-administrative tribunals to review disciplinary matters for licenced agents (and former agents) and licence suitability for applicants for a licence, and the Manitoba Council, which sits as an oversight and governance body for ICM's administration.

For more information please visit: www.icm.mb.ca

Special Operating Agencies Financing Authority

The Special Operating Agencies Financing Authority (SOAFA) is a body corporate established under The Special Operating Agencies Financing Authority Act.

SOAFA provides a mechanism for funding Special Operating Agencies (SOAs) that operate outside the Consolidated Fund. It functions as a non-operating holding company, with the mandate to hold and acquire assets required for and resulting from SOA operations.

Appendix D - Statutory Responsibilities

Manitoba Finance is responsible for managing the province's fiscal resources, overseeing taxation policies, and allocating funds to other governmental departments. Any statutes that are not assigned to a particular Minister are the responsibility of the Minister of Justice, as are any amendments to Acts. The department operates under the authority of the following acts of the Consolidated Statutes of Manitoba:

The Auditor General (SM 2001, c. 39)
The Chartered Professional Accountants Act (SM 2015, c. 5)
The Commodity Futures Act (SM 1996, c. 73)
The Cooperatives Act (SM 1998, c.52)
The Corporations Act [Part XXIV] (RSM 1987, c. C225)
The Corporation Capital Tax Act (RSM 1988, c. C226)
The Credit Unions and Caisses Populaires Act (SM 1986-87, c. 5)
The Crocus Investment Fund Act [section 11] (SM 1991-92, c. 48) (formerly The Manitoba Employee Ownership Fund Corporation Act, C.C.S.M. C.E95)
The Crown Corporations Governance and Accountability Act (SM 2017, c. 19)
The Electronic Commerce and Information Act (SM 2000, c. 32)
The Emissions Tax on Coal and Petroleum Coke Act (SM 2011, c. 41, Sch. A) (formerly The Emissions Tax on Coal Act)
The Financial Administration Act (SM 1996, c. 59)
The Fire Insurance Reserve Fund Act (RSM 1987, c. F70)
The Fiscal Responsibility and Taxpayer Protection Act (SM 2017, c. 20)
The Freedom of Information and Protection of Privacy Act (SM 1997, c. 50)
The Fuel Tax Act (SM 2010, c. 29, Sch. B)
The Health and Post Secondary Education Tax Levy Act (RSM 1987, c. H24)
The Income Tax Act (RSM 1988, c. I10) [except sections 7.13 to 7.16, 10.4, 10.5, 10.6 and 11.8 to 11.21]
The Insurance Act (RSM 1987, c. I40)
The Insurance Corporations Tax Act (SM 2017, c. 40, Sch. A)
The Manitoba Investment Pool Authority Act (SM 1996, c. 10)
The Labour-Sponsored Venture Capital Corporations Act (SM 1997, c. 39) [except Part 2 and sections 16 to 18 as they relate to Part 2]
The Mining Claim Tax Act (SM 1987-88, c. 54)
The Mining Tax Act (RSM 1987, c. M195)
The Mortgage Brokers Act (SM 1985-86, c. 16) (formerly The Mortgage Dealers Act)
The Municipal Taxation and Funding Act (RSM 1987, c. T5) (formerly The Municipal Revenue (Grants and Taxation) Act and The Provincial-Municipal Tax Sharing Act, C.C.S.M. c. T5) [except Part 2]
The Pari-Mutuel Levy Act (SM 1996, c. 44)
The Pension Benefits Act (RSM 1987, c. P32)
The Personal Information Protection and Identity Theft Prevention Act, (SM 2013, c. 17)
 • This Act is not yet in force. It is to come into force on a date to be fixed by proclamation.
The Pooled Registered Pensions Plans (Manitoba) Act (SM 2017, c. 3)
The Property Tax and Insulation Assistance Act (RSM 1987, c. H75) (formerly The Homeowners Tax and Insulation Assistance Act, C.C.S.M. c. H75)
The Public Officers Act (RSM 1987, c. P230)
The Public Sector Executive Compensation Act (SM 2020, c. 21, Sch. A)
The Public Sector Compensation Disclosure Act (SM 1996, c. 60)
The Queen's Printer Act (SM 2013, c. 39, Sch. B)
The Retail Sales Tax Act (RSM 1987, c. R130)
The Securities Act (RSM 1988, c. S50)
The Securities Transfer Act (SM 2008, c. 14)
The Special Operating Agencies Financing Authority Act (SM 1992, c. 54)
The Statistics Act (RSM 1987, c. S205)
The Suitors' Moneys Act (RSM 1987, c. S220)

The Tax Administration and Miscellaneous Taxes Act (RSM 1987, c. R150) (formerly The Revenue Act, C.C.S.M. c. R150)
The Tobacco Tax Act (RSM 1988, c. T80)

Other Statutes Responsibility Assignments:

The Manitoba Hydro Act (RSM 1987, c. H190)

In addition, policies specific to departmental programs are documented in the General Manual of Administration, the Financial Administration Manual, and various Manitoba government catalogues and publications.

Glossary

Alignment – The process of enabling all employees to see how their day-to-day actions are consistent with the values of the organization and how living those values is contributing to overall success. Creating alignment ensures employees are working toward the common goal, or vision.

Appropriation – amount voted by the Legislative Assembly approving the maximum amount that may be expended on a specific program or major activity during a fiscal year.

Main Appropriation – the total amount of each resolution passed by the Legislative Assembly as reported in the printed estimates of expenditure.

Sub Appropriation – the total amounts applicable to the various breakdowns of the main appropriations in the printed estimates of expenditure.

Authority – In the financial tables throughout this report, represents the authorized votes approved by the Legislative Assembly in the Estimates of Expenditure as well as any changes as a result of the January 18, 2022 government reorganization, allocations from Enabling Appropriations, or virement transfers between main appropriations within the department. For a full reconciliation of the Printed Estimates of Expenditure to the Authority please see the Expense Summary by Appropriation report in the Report on the Estimates of Expenditure and Supplementary Information (REESI).

Balanced Scorecard – is an integrated strategic planning and performance measurement tool.

Baseline - The current level of performance for all measures.

Cascading – This is the process of developing aligned balanced scorecards throughout an organization. Each level of the organization will develop scorecards, based on the objectives and measures they can influence from the group to whom they report. Cascading allows every employee to demonstrate a contribution to overall organizational objectives.

Consolidation Impacts – The adjustments needed to bring the revenue and expenditure of the Other Reporting Entity (ORE) into the summary budget, and to eliminate transactions between entities to avoid duplication of revenues and expenses (ex: a government grant is counted as an expenditure of core government and is eliminated from the revenue of the ORE).

Full-Time Equivalent (FTE) – A measurement for number of positions. Every full-time regular position represents one full-time equivalent position. Other categories (ex: term, designated departmental) are measured in proportional equivalents, ex: a program with a vote of 1.50 term FTE could hire staff in any combination that results in a total of one-and-one-half years (or 78 weeks) of employment (ex: 6 staff for 3 months (13 weeks) each; 2 staff for 9 months (39 weeks) each; 1 full-time and 1 half-time staff for 1 year; 3 half-time staff for 1 year; etc.).

Government Reporting Entity (GRE) – Core government and the prescribed reporting organizations, such as Crown corporations, government agencies, government business entities and public sector organizations such as regional health authorities, school divisions, universities and colleges.

Grants – Public money provided to an individual, organization or another government to assist in attaining their objectives and for which the government does not receive a good or service.

Gross Domestic Product (GDP) – Represents the total market value of all final goods and services produced in the Manitoba economy.

Guarantees – The province, in the normal course of business, may provide a guarantee to honour the repayment of debt or loans of an organization, primarily GBEs. Such a guarantee is provided on the Manitoba Hydro Savings Bonds.

Initiatives – These are the specific programs, activities, projects, or actions an organization will undertake to meet performance targets. Initiatives are often projects or events that aim to improve a process or an outcome in one of the four perspectives.

Interfund Activity – Public Sector Accounting Standards adjustments including Health and Education Levy and Employee Pension and Other Contributions, attributed to the entire department.

Measure – A measure is a standard used to evaluate and communicate performance against expected results. Measures are normally quantitative in nature, capturing numbers, dollars, percentages, and so on. Reporting and monitoring measures helps an organization gauge progress toward effective implementation of strategy.

Mission Statement – A mission statement defines the core purpose of the organization — why it exists, and reflects employees' motivations for engaging in the organization's work. Effective missions are inspiring, long-term in nature, and easily understood and communicated.

Objective – The objective is a concise statement describing the specific things an organization must do well to execute its strategy. Objectives often begin with an action verb such as increase, reduce, improve, or achieve. Strategy Maps are comprised entirely of objectives. "Strengthen respect in our workplace" is an example of an objective on the government Strategy Map.

Other Reporting Entity (ORE) – Reporting organizations in the GRE such as Crown corporations, government agencies, government business entities and public sector organizations such as regional health authorities, school divisions, universities and colleges that are directly or indirectly controlled by the government, as prescribed by Public Sector Accounting Board – excludes core government.

Perspective – In balanced scorecard language, perspective refers to a category of performance objectives (the highest category of measures that sub-measures or key performance indicators tie into). The standard four perspectives are (Financial, Client, Internal Process, and Employee Learning and Growth).

Special Operating Agencies (SOA) – Service operations within departments granted more direct responsibility for results and increased management flexibility needed to reach new levels of performance. SOAs embrace market disciplines of the private sector while adhering to the public policy imperatives of government. Annual business plans define financial goals and performance targets. SOAs have the ability to raise capital outside of the Consolidated Fund.

Strategy – This represents the broad priorities adopted by an organization in recognition of its operating environment and in pursuit of its mission. Situated at the centre of the balanced scorecard system, all performance objectives and measures should align with the organization's strategy.

Strategy Map – The strategy map is a visual representation of what must be done well to execute strategy. Strategy maps reflect performance objectives spanning the four perspectives, combining to tell the organization's strategic story.

Target – The target presents the desired result of a performance measure. A target provides the organizations with feedback about performance.

Values – Values represent the deeply-held beliefs of the organization, which are demonstrated through the day-to-day behaviours of all employees. An organization's values make an open proclamation about how it expects everyone to behave. Values should endure over the long-term and provide a constant source of strength for an organization.

Virement – Refers to a transfer of expenditure authority between operating appropriations within a department

Vision – A powerful vision provides everyone in the organization with a shared mental framework that helps give form to the often abstract future that lies ahead. Effective visions provide a word picture of what the organization intends to ultimately become — which may be 5, 10, or 15 years in the future. This statement should contain as concrete a picture of the desired state as possible, and also provide the basis for formulating strategies and objectives. The vision serves as the guiding statement for the work being done. It should answer why the work being done is important.