

Manitoba Enabling Appropriations, Tax Credits and Public Debt

Crédits d'autorisation, allègements fiscaux et dette publique du Manitoba

Annual Report Rapport annuel

For the year ended March 31, 2023
Pour l'exercice terminé le 31 mars 2023

2023

Indigenous Land Acknowledgement

We recognize that Manitoba is on the Treaty Territories and ancestral lands of the Anishinaabe, 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 anishinaabe, 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

September 1, 2023

Her Honour the Honourable Anita R. Neville, P.C., 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 Enabling Appropriations, Tax Credits and Public Debt, for the fiscal year ending March 31, 2023.

Respectfully submitted,
"Original signed by"

Honourable Cliff Cullen
Deputy Premier
Minister of Finance





MINISTRE DES FINANCES
Palais législatif
Winnipeg (Manitoba) CANADA
R3C 0V8

1 Septembre 2023

Son Honneur l'honorable Anita R. Neville
Lieutenante-gouverneure du Manitoba
Palais législatif, bureau 235
Winnipeg (Manitoba) R3C 0V8

Madame la Lieutenante-Gouverneure,

J'ai le privilège de vous présenter, à titre d'information, le rapport annuel relatif aux crédits d'autorisation, aux allègements fiscaux et à la dette publique du Manitoba pour l'exercice qui s'est terminé le 31 mars 2023.

Le tout respectueusement soumis,

« *Original signé par* »

Le vice-premier ministre
et ministre des Finances,
Cliff Cullen



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Introduction

Overview to the Annual Report

This Annual Report is organized in accordance with the appropriation structure as at March 31, 2023, which reflects the authorized appropriations approved by the Legislative Assembly. The Minister of Finance is responsible for the three separate business areas included in this report: Enabling Appropriations, Tax Credits and Public Debt.

This annual report is different from the other departmental annual reports due to the unique nature of these business areas. There are no staff in these business areas and no strategic priorities or balanced scorecard measures to report. These business areas exist to provide authority as described below.

Enabling Appropriations exists to provide expenditure authority for programs that are delivered by a number of departments, where it is desirable to know the total amount allocated to the program, or where the allocation to various departments is not known at the time of printing the estimates. In some cases, funding is allocated as required, from the appropriation to departments by the Minister of Finance. In other situations, departments are granted authority to charge approved expenditures directly to the service heading.

Tax Credits is a business area that includes a statutory appropriation for the School Tax Rebate and a non-voted appropriation for tax credits under The Income Tax Act. It also provides voted expenditure authority for cash-based tax rebates and fees.

Public Debt is a statutory appropriation provided for in subsection 30(1) of The Financial Administration Act. Every department's interest costs are included in this business area for ease of reference and comparison.

Aperçu du rapport annuel

Le présent rapport annuel est organisé conformément à la structure des postes budgétaires au 31 mars 2023, qui tient compte des crédits autorisés approuvés par l'Assemblée législative. Le ministre des Finances est responsable des trois domaines d'activité distincts inclus dans le présent rapport : crédits d'autorisation, allègements fiscaux et dette publique.

Le présent document diffère des autres rapports annuels ministériels en raison de la nature particulière de ces domaines d'activité. Il ne contient aucune information au sujet des effectifs ministériels et ne présente aucune priorité stratégique ni aucune mesure associée à un tableau de bord équilibré. Les domaines d'activité dont il est question dans le présent document comprennent des rubriques relatives aux autorisations de dépenser, dont le lecteur trouvera la description ci-dessous.

Les crédits d'autorisation comprennent un ensemble de rubriques relatives aux autorisations de dépenser pour les programmes qui sont administrés par plusieurs ministères, lorsqu'il est préférable de connaître le montant total accordé à chacun de ces programmes ou que la répartition des fonds entre les divers ministères

n'est pas encore déterminée au moment de l'impression du Budget. Dans certains cas, le ministre des Finances affecte des fonds aux ministères à partir des crédits d'autorisation, selon le besoin. Dans d'autres, les ministères ont le pouvoir d'imputer directement à la rubrique ad hoc les dépenses autorisées.

Les allègements fiscaux constituent un domaine d'activité qui comprend un crédit législatif pour le remboursement de taxes scolaires et des dépenses non votées au titre des crédits d'impôt énoncés dans la Loi de l'impôt sur le revenu. Ils comprennent également les rubriques relatives aux dépenses de trésorerie autorisées au titre des remboursements en matière d'impôt et frais.

La dette publique constitue un crédit législatif prévu au paragraphe 30(1) de la Loi sur la gestion des finances publiques. Les frais d'intérêts de chacun des ministères sont maintenant inclus dans ce domaine d'activité pour faciliter la consultation et la comparaison.

FINANCIAL DETAILS

Consolidated Actual Expenditures

This table includes the expenditures of the three business areas and the consolidation and other adjustments made to align to the Summary Budget.

Consolidated Actual Expenditures

For the fiscal year ended March 31, 2023 with comparative figures for the previous fiscal year (\$000s)

	Part A - Operating	Other Reporting Entities	Consolidation and Other Adjustments	2022/23 Actual	2021/22 Actual
Main Appropriations					
Enabling Appropriations	26,482	-	-	26,482	30,646
Tax Credits	665,805	-	(544,682)	121,123	71,455
Public Debt	917,099	215,900	829,873	1,962,872	967,426

Summary of Authority

Detailed Summary of Authority – Enabling Appropriations (\$000s)

Detailed Summary of Authority	2022/23 Printed Estimates	In-Year Re- organization	Virement	Enabling Authority	Authority 2022/23	Supplementary Estimates
Part A – OPERATING (Sums to be Voted)						
Enabling Vote	1,250	-	-	(1,250)	-	-
Internal Service Adjustments	869,656	(7)	-	(839,339)	30,310	89,725 ¹
Green and Carbon Reduction Fund	40,000	-	-	-	40,000	-
Subtotal	910,906	(7)	-	(840,589)	70,310	89,725
Part A – OPERATING (NV)						
Asset Devolution	55,000	-	-	-	55,000	-
TOTAL PART A - OPERATING	965,906	(7)	-	(840,589)	125,310	89,725
Part B – CAPITAL INVESTMENT						
Internal Service Adjustments	256,401	-	-	(66,124)	190,277	-

Note 1: This is the sum of the remaining authority after allocations to departments from the two Special Warrants issued this fiscal year (OIC 324/2022 and OIC 1/2023). Details are provided on page 8.

Detailed Summary of Authority – Tax Credits (\$000s)

Detailed Summary of Authority	2022/23 Printed Estimates	In-Year Re- organization	Virement	Enabling Authority	Authority 2022/23	Supplementary Estimates
Part A – OPERATING (NV)						
Income Tax Credits (Non-Voted)	157,050	-	-	-	157,050	-
Subtotal	157,050	-	-	-	157,050	-
Part A – OPERATING (Sums to be Voted)						
Tax Rebate and Fees	114,071	-	-	9,700	123,771	-
Subtotal	114,071	-	-	9,700	123,771	-
Part A – OPERATING (Statutory)						
School Tax Rebate (Statutory) ¹	463,100	-	-	-	463,100	-
TOTAL PART A - OPERATING	734,221	-	-	9,700	743,921	-
Part B – CAPITAL INVESTMENT						
	-	-	-	-	-	-

Note 1: Authorized amount includes \$349,800 provided for in S.M. 2022, c 8 The Appropriation Act, 2022 (School Tax Rebate).

Detailed Summary of Authority – Public Debt (\$000s)

	2022/23 Printed Estimate	In-Year Re- organization	Virement	Enabling Authority	Authority 2022/23	Supplementary Estimates
Detailed Summary of Authority						
Part A – OPERATING (Statutory)						
Public Debt (Statutory)	841,895	-	-	-	841,895	-
Subtotal	841,895	-	-	-	841,895	-
TOTAL PART A - OPERATING	841,895	-	-	-	841,895	-
Part B – CAPITAL INVESTMENT	-	-	-	-	-	-

Part A – Operating	2022/23 Authority \$ (000s)	2022/23 Special Warrant OIC 324/2022 ¹ \$ (000s)	2022/23 Special Warrant OIC 1/2023 ¹ \$ (000s)
2022/23 MAIN ESTIMATES – PART A	965,906		
2022/23 SPECIAL WARRANT		96,000	348,800
Allocation of funds to:			
Legislative Assembly	(20)	-	-
Executive Council	(2,650)	-	-
Advanced Education and Training	(11,247)	-	-
Agriculture	(1,125)	-	-
Consumer Protection and Government Services	(7,113)	(6,100)	-
Economic Development, Investment and Trade	-	-	(50,000)
Environment and Climate	(14,746)	-	-
Families	(27,275)	(4,750)	(58,841)
Finance	(824)	(75,973)	-
Health	(560,162)	-	(5,029)
Indigenous Reconciliation and Northern Relations	(1,101)	-	-
Justice	(42,567)	-	-
Municipal Relations	(28,700)	-	(138,052)
Natural Resources and Northern Development	(13,390)	-	-
Public Service Commission	(12,304)	-	-
Sport, Culture and Heritage	(35,802)	-	(15,895)
Transportation and Infrastructure	(71,863)	-	(435)
Tax Credits	(9,700)	-	-
Sub-total	(840,589)	(86,823)	(268,252)
In-year re-organization to:			
Labour and Immigration	(7)	-	-
Sub-total	(7)	-	-
2022/23 Authority	125,310	9,177	80,548

Note 1: Amounts transferred to departments will be shown as Supplementary Estimates in the respective departmental annual report. The remaining authority after allocations to departments from the two Special Warrants issued this fiscal year totals \$89,725 (OIC 324/2022 - \$ 9,177 and OIC 1/2023 - \$80,548).

Summary of Authority

Summary of Authority – Enabling Appropriations (\$000s)

Part B – Capital Investment	2022/23 Authority \$ (000s)
2022/23 MAIN ESTIMATES – PART B	256,401
Allocation of funds to:	
Consumer Protection and Government Services	(59,257)
Economic Development, Investment and Trade	(183)
Environment and Climate	(5,000)
Justice	(1,684)
Sub-total	(66,124)
In-year re-organization from:	-
Sub-total	-
2022/23 Authority	190,277

Part A: Expenditure Summary by Appropriation

Actual Expenditures – Enabling Appropriations

For the fiscal year ended March 31, 2023 with comparative figures for the previous fiscal year \$ (000s)

Authority 2022/23	Appropriation	Actual 2022/23	Actual 2021/22	Increase (Decrease)	Expl. No.
	26-1 ENABLING VOTE				
	(a) International Development Program				
-	(1) Grant Assistance	-	-	-	-
-	Subtotal 26-1 ENABLING VOTE	-	-	-	-
	26-2 INTERNAL SERVICE ADJUSTMENTS				
	(a) Contingencies and COVID-19 Response and Recovery				
30,310	(1) Other Expenditures	-	-	-	-
	(b) Surgical and Diagnostic Backlog				
-	(1) Other Expenditures	-	-	-	-
	(c) The Idea Fund				
-	(1) Other Expenditures	-	-	-	-
	(d) Community Arts, Culture and Sports Fund				
-	(1) Other Expenditures	-	-	-	-
	(e) Nursing Program Expansion				
-	(1) Other Expenditures	-	-	-	-
	(f) Indigenous Reconciliation Initiatives Fund				
-	(1) Other Expenditures	-	-	-	-
	(g) The Learning Fund				
-	(1) Other Expenditures	-	-	-	-
	(h) Manitoba Trade and Export				
-	(1) Other Expenditures	-	-	-	-
	(i) Other Contingencies				
-	(1) Salaries and Employee Benefits	-	-	-	-
-	(2) Other Expenditures	-	-	-	-
30,310	Subtotal 26-2 INTERNAL SERVICE ADJUSTMENTS	-	-	-	-
	26-3 GREEN AND CARBON REDUCTION FUND				
	(a) Climate and Green Fund				
40,000	(1) Other Expenditures	26,482	30,646	(4,164)	1
40,000	Subtotal 26-3 GREEN AND CARBON REDUCTION FUND	26,482	30,646	(4,164)	
	26-4 ASSET DEVOLUTION				
55,000	(a) Northern Airports and Marine Operations	-	-	-	-
55,000	Subtotal 26-4 ASSET DEVOLUTION	-	-	-	-
125,310	Total Expenditures	26,482	30,646	(4,164)	

Explanation(s):

- The variance reflects lower expenditures on various environmental innovation and climate change projects.

Actual Expenditures – Tax Credits

For the fiscal year ended March 31, 2023 with comparative figures for the previous fiscal year \$ (000s)

Authority 2022/23	Appropriation		Actual 2022/23	Actual 2021/22	Increase (Decrease)	Expl. No.
	33-1 INCOME TAX CREDITS (NON-VOTED)					
	(a) Book Publishing Tax Credit					
700	(1)	Other Expenditures	823	698	125	
	(b) Cultural Industries Printing Tax Credit					
1,100	(1)	Other Expenditures	903	694	209	
	(c) Education Property Tax Credit					
10,000	(1)	Other Expenditures	18,734	75,623	(56,889)	1
	(d) Film and Video Production Tax Credit					
51,300	(1)	Other Expenditures	32,751	45,123	(12,372)	2
	(e) Interactive Digital Media Tax Credit					
3,400	(1)	Other Expenditures	2,496	2,440	56	
	(f) Renters Tax Credit					
90,000	(1)	Other Expenditures	84,150	-	84,150	3
	(g) School Tax Assistance					
550	(1)	Other Expenditures	148	213	(65)	
157,050	Subtotal 33-1 INCOME TAX CREDITS (NON-VOTED)		140,005	124,791	15,214	
	33-2 TAX REBATES AND FEES					
	(a) Homeowners' Education Property Tax Rebate					
121,000	(1)	Other Expenditures	121,031	148,480	(27,449)	4
	(b) Federal Administration Fee					
2,771	(1)	Other Expenditures	1,224	2,036	(812)	
123,771	Subtotal 33-2 TAX REBATES AND FEES		122,255	150,516	(28,261)	
	33-3 SCHOOL TAX REBATE (STATUTORY)					
	(a) School Tax Rebate					
463,100	(1)	Other Expenditures	403,545	310,515	93,030	5
463,100	Subtotal 33-3 SCHOOL TAX REBATE (STATUTORY)		403,545	310,515	93,030	
743,921	Total Expenditures		665,805	585,822	79,983	

Note 1: Authorized amount includes \$349,800 provided for in S.M. 2022, c 8 The Appropriation Act, 2022 (School Tax Rebate).

Explanation(s):

1. The variance reflects renters now being eligible for the new Renters Tax Credit in 2022.
2. The variance reflects an adjustment for the final amount of claims for the 2021 tax year as of December 31, 2022 being lower than was expected at the time of the 2021/22 public accounts.
3. The variance reflects the Renters Tax Credit that was established for 2022/23 allowing renters to be eligible for the tax credit.
4. The variance is primarily due to the decrease in the maximum credit from \$525 in 2021 to \$437.50 in 2022 to \$350 in 2023 to coincide with increases in the School Tax Rebate.
5. The variance reflects an increase in the rebate percentage for residential and farm properties from 25% in 2021 to 37.5% in 2022 and 50% in 2023.

Actual Expenditures – Public Debt

For the fiscal year ended March 31, 2023 with comparative figures for the previous fiscal year \$ (000s)

Authority 2022/23	Appropriation	Actual 2022/23	Actual 2021/22	Increase (Decrease)	Expl. No.
	31-1 PUBLIC DEBT (STATUTORY)				
	(a) Interest on the Public Debt of Manitoba and related expenses				
1,863,104	(1) Other Expenditures	1,911,553	1,790,019	121,534	1
	(b) Interest on Trust and Special Funds				
11,650	(1) Other Expenditures	43,356	3,344	40,012	
	(c) Less: Interest Recovery from The Manitoba Hydro-Electric Board				
(843,986)	(1) Other Expenditures	(841,689)	(839,327)	(2,362)	
	(d) Less: Interest Recovery from Other Government Agencies				
(188,873)	(1) Other Expenditures	(196,121)	(179,783)	(16,338)	
841,895	Subtotal 31-1 PUBLIC DEBT (STATUTORY)	917,099	774,253	142,846	
841,895	Total Expenditures	917,099	774,253	142,846	

Explanation:

1. The variance primarily relates to an increase in debt servicing costs due to an increase in short-term interest rates averaging from 0.50% in 2021/22 to 3.80% in 2022/23.

Overview of Capital Investments – Enabling Appropriations

Part B – Capital Investment	2022/23	2022/23	Variance	Expl.
	Actual	Authority	Over/(Under)	No.
	\$(000s)	\$(000s)	\$(000s)	No.
Provides for Capital Assets - Internal Service Adjustments				
(a) Capital Assets	-	20,966	(20,966)	
(b) Information and Communication Technologies Projects	-	50,185	(50,185)	
(c) The Idea Fund	-	8,266	(8,266)	
(d) Restart Capital Program	-	110,860	(110,860)	
Total Expenditures	-	190,277	(190,277)	1

Explanation(s):

1. The variance reflects the remaining unused authority balance after accommodating all department requirements.

Enabling Appropriations Financial Operating Information

Enabling Vote

Main Appropriation Description

Provides for costs to be incurred by Manitoba with respect to activities to be undertaken related to international development activities.

Sub-Appropriations	2022/23 Actual \$(000s)	2022/23 Authority \$(000s)
International Development Program	-	-
TOTAL	-	-

Sub-appropriation

1(a) International Development Program

Expenditures by Sub-Appropriation	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Unde \$(000s)	Expl. No.
Grant Assistance	-	-	-	
Total Sub-Appropriation	-	-	-	

Note: 2022/23 Authority was fully allocated to department(s) as outlined on page 9 of this report.

Internal Service Adjustments

Main Appropriation Description

Provides for the estimated costs with respect to expenditures for activities undertaken in response to COVID-19, including health care and related expenditures, and economic stimulus and other recovery supports. Also provides for various workforce and government transformation, salary or employee benefits adjustments or other costs not provided through other appropriations.

Sub-Appropriations	2022/23 Actual \$(000s)	2022/23 Authority \$(000s)
Contingencies and COVID-19 Response and Recovery	-	30,310
Surgical and Diagnostic Backlog	-	-
The Idea Fund	-	-
Community Arts, Culture and Sports Fund	-	-
Nursing Program Expansion	-	-
Indigenous Reconciliation Initiatives Fund	-	-
The Learning Fund	-	-
Manitoba Trade and Export	-	-
Other Contingencies	-	-
TOTAL	-	30,310

Note: 2022/23 Authority was also allocated to department(s) as outlined on page 9 of this report.

Sub-Appropriations

Contingencies and COVID-19 Response and Recovery Description

Provides for the estimated costs with respect to expenditures for activities undertaken in response to COVID-19, including health care and related expenditures, economic stimulus and other recovery supports.

2(a) Contingencies and COVID-19 Response and Recovery

Expenditures by Sub-Appropriation	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	-	30,310	(30,310)	1
Total Sub-Appropriation	-	30,310	(30,310)	

Explanation(s):

1. The variance reflects the remaining unused authority balance after accommodating all department requirements.

Surgical and Diagnostic Backlog Description

Provides authority to address wait-lists for diagnostic and surgical procedures, as well as related services affected by the COVID-19 pandemic.

2(b) Surgical and Diagnostic Backlog

	Actual	Authority	Variance	Expl.
	2022/23	2022/23	Over/(Under)	No.
Expenditures by Sub-Appropriation	\$(000s)	\$(000s)	\$(000s)	
Other Expenditures	-	-	-	
Total Sub-Appropriation	-	-	-	

Note: 2022/23 Authority was fully allocated to department(s) as outlined on page 9 of this report.

The Idea Fund Description

Provides authority to government departments for projects and initiatives on an application basis to support good ideas coming from the public service that drive innovation, improve engagement and generate savings for government.

2(c) The Idea Fund

	Actual	Authority	Variance	Expl.
	2022/23	2022/23	Over/(Under)	No.
Expenditures by Sub-Appropriation	\$(000s)	\$(000s)	\$(000s)	
Other Expenditures	-	-	-	
Total Sub-Appropriation	-	-	-	

Note: 2022/23 Authority was fully allocated to department(s) as outlined on page 9 of this report.

Community Arts, Culture and Sports Fund Description

Centralized fund that provides funding to support vibrant and sustainable arts, culture and sports programming and facilities.

2(d) Community Arts, Culture and Sports Fund

	Actual	Authority	Variance	Expl.
	2022/23	2022/23	Over/(Under)	No.
Expenditures by Sub-Appropriation	\$(000s)	\$(000s)	\$(000s)	
Other Expenditures	-	-	-	
Total Sub-Appropriation	-	-	-	

Note: 2022/23 Authority was fully allocated to department(s) as outlined on page 9 of this report.

Nursing Program Expansion Description

Authority to support the Nursing Program Expansion at Post-Secondary Institutions.

2(e) Nursing Program Expansion

	Actual	Authority	Variance	Expl.
	2022/23	2022/23	Over/(Under)	No.
Expenditures by Sub-Appropriation	\$(000s)	\$(000s)	\$(000s)	
Other Expenditures	-	-	-	
Total Sub-Appropriation	-	-	-	

Note: 2022/23 Authority was fully allocated to department(s) as outlined on page 9 of this report.

Indigenous Reconciliation Initiatives Fund Description

Provides authority to government departments to advance progress on reconciliation achieved through relationship building activities.

2(f) Indigenous Reconciliation Initiatives Fund

	Actual	Authority	Variance	Expl.
	2022/23	2022/23	Over/(Under)	No.
Expenditures by Sub-Appropriation	\$(000s)	\$(000s)	\$(000s)	
Other Expenditures	-	-	-	
Total Sub-Appropriation	-	-	-	

Note: 2022/23 Authority was fully allocated to department(s) as outlined on page 9 of this report.

The Learning Fund Description

Centralized fund that provides equitable access to all public servants to take additional education and training to further support ongoing employee development within the organization.

2(g) The Learning Fund

	Actual	Authority	Variance	Expl.
	2022/23	2022/23	Over/(Under)	No.
Expenditures by Sub-Appropriation	\$(000s)	\$(000s)	\$(000s)	
Other Expenditures	-	-	-	
Total Sub-Appropriation	-	-	-	

Note: 2022/23 Authority was fully allocated to department(s) as outlined on page 9 of this report.

Manitoba Trade and Export Description

Provides authority to support trade development, promotion and advance international relationships and business development.

2(h) Manitoba Trade and Export

	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Expenditures by Sub-Appropriation				
Other Expenditures	-	-	-	
Total Sub-Appropriation	-	-	-	

Note: 2022/23 Authority was fully allocated to department(s) as outlined on page 9 of this report.

Other Contingencies Description

Provides for various workforce and government transformation, salary or employee benefits adjustments or other costs not provided through other appropriations.

2(i) Other Contingencies

	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Expenditures by Sub-Appropriation				
Salaries and Employee Benefits	-	-	-	
Other Expenditures	-	-	-	
Total Sub-Appropriation	-	-	-	

Note: 2022/23 Authority was fully allocated to department(s) as outlined on page 9 of this report.

Green and Carbon Reduction Fund

Main Appropriation Description

Provides for the development and implementation of various environmental innovation, carbon reduction and climate change projects.

Sub-Appropriations	2022/23 Actual \$(000s)	2022/23 Authority \$(000s)
Climate and Green Fund	26,482	40,000
TOTAL	26,482	40,000

3(a) Climate and Green Fund

Expenditures by Sub-Appropriation	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	26,482	40,000	(13,518)	1
Total Sub-Appropriation	26,482	40,000	(13,518)	

Explanation:

1. The variance reflects lower than anticipated expenditures on various environmental innovation and climate change projects.

Asset Devolution

Accounting charges for devolution of government assets.

	2022/23 Actual \$(000s)	2022/23 Authority \$(000s)
Sub-Appropriations		
Northern Airports and Marine Operations	-	55,000
TOTAL	-	55,000

Sub-Appropriation

4(a) Northern Airports and Marine Operations

	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Expenditures by Sub-Appropriation				
Northern Airports and Marine Operations	-	55,000	(55,000)	1
Total Sub-Appropriation	-	55,000	(55,000)	

Explanation:

1. The variance is due to the devolution of the Northern Airports and Marine Operations not occurring.

Tax Credits Financial Operating Information

Income Tax Credits (Non-Voted)

Provides for the required non-cash expenditure with respect to Manitoba income tax credits.

Sub-Appropriations	2022/23 Actual \$(000s)	2022/23 Authority \$(000s)
Book Publishing Tax Credit	823	700
Cultural Industries Printing Tax Credit	903	1,100
Education Property Tax Credit	18,734	10,000
Film and Video Production Tax Credit	32,751	51,300
Interactive Digital Media Tax Credit	2,496	3,400
Renters Tax Credit	84,150	90,000
School Tax Assistance	148	550
TOTAL	140,005	157,050

Book Publishing Tax Credit Description

Provides for the cost of this refundable provincial corporate income tax credit administered on behalf of the province by the Canada Revenue Agency. The credit is equal to 40% of the eligible Manitoba labour costs, including non-refundable monetary advances made in the tax year to authors of eligible books, to a maximum of \$100,000 per year.

1(a) Book Publishing Tax Credit

Expenditures by Sub-Appropriation	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	823	700	123	
Total Sub-Appropriation	823	700	123	

Cultural Industries Printing Tax Credit Description

Provides for the cost of this refundable provincial corporate income tax credit administered on behalf of the province by the Canada Revenue Agency. Manitoba printers are eligible for a 35% credit on salary or wages paid to employees resident in Manitoba on December 31 of the tax year for their employment in the printer's book printing division.

1(b) Cultural Industries Printing Tax Credit

	Actual	Authority	Variance	
	2022/23	2022/23	Over/(Under)	Expl.
Expenditures by Sub-Appropriation	\$(000s)	\$(000s)	\$(000s)	No.
Other Expenditures	903	1,100	(197)	
Total Sub-Appropriation	903	1,100	(197)	

Education Property Tax Credit Description

Provides for the cost of this refundable provincial personal income tax credit administered on behalf of the province by the Canada Revenue Agency. Homeowners can apply for a credit of up to \$438 on their personal income tax returns to offset the amount of tax they pay for education provided the credit was not received on their municipal property tax bills.

1(c) Education Property Tax Credit

	Actual	Authority	Variance	
	2022/23	2022/23	Over/(Under)	Expl.
Expenditures by Sub-Appropriation	\$(000s)	\$(000s)	\$(000s)	No.
Other Expenditures	18,734	10,000	8,734	1
Total Sub-Appropriation	18,734	10,000	8,734	

Explanation:

1. The variance reflects the Seniors School Tax Rebate not having been accounted for in the 2022/23 Budget.

Film and Video Production Tax Credit Description

Provides for the cost of this refundable provincial corporate income tax credit administered on behalf of the province by the Canada Revenue Agency. Eligible Manitoba productions and co-productions may choose the cost-of-salaries credit (of up to 65% of eligible salaries) or the cost-of-production credit of up to 38% of eligible expenses.

1(d) Film and Video Production Tax Credit

	Actual	Authority	Variance	
	2022/23	2022/23	Over/(Under)	Expl.
Expenditures by Sub-Appropriation	\$(000s)	\$(000s)	\$(000s)	No.
Other Expenditures	32,751	51,300	(18,549)	1
Total Sub-Appropriation	32,751	51,300	(18,549)	

Explanation:

1. The variance reflects an adjustment for the final amount of claims for the 2021 tax year as of December 31, 2022 being lower than was expected at the time of the 2021/22 public accounts.

Interactive Digital Media Tax Credit Description

Provides for the cost of this fully refundable provincial corporate income tax credit administered on behalf of the province by the Canada Revenue Agency. Companies that develop interactive digital media products in Manitoba are eligible for a credit worth up to 40% of qualifying labour and certain marketing and distribution costs.

1(e) Interactive Digital Media Tax Credit

	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	2,496	3,400	(904)	
Total Sub-Appropriation	2,496	3,400	(904)	

Renters Tax Credit Description

Provides for the tax concession-expenditure of this fully refundable provincial corporate income tax credit administered on behalf of the province by the Canada Revenue Agency. The credit is fixed at an annual maximum of \$525 and calculated on a monthly basis and applies to principle residences.

1(f) Renters Tax Credit

	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	84,150	90,000	(5,850)	1
Total Sub-Appropriation	84,150	90,000	(5,850)	

Explanation:

1. The variance reflects amount of claims received being lower than anticipated.

School Tax Assistance Description

Provides for the cost of this refundable provincial personal income tax credit administered on behalf of the province by the Canada Revenue Agency. This credit is designed to help low-income Manitobans aged 55 or older who are paying school tax for their home.

1(g) School Tax Assistance

	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	148	550	(402)	
Total Sub-Appropriation	148	550	(402)	

Tax Rebates and Fees

Provides for cash-based expenditure and tax-related fees.

Sub-Appropriations	2022/23 Actual \$(000s)	2022/23 Authority \$(000s)
Homeowners' Education Property Tax Rebate	121,031	121,000
Federal Administration Fee	1,224	2,771
TOTAL	122,255	123,771

Homeowners' Education Property Tax Rebate Description

Provides for the cost of the Education Property Tax Credit of up to \$438 that most homeowners receive on their municipal property tax bills. Also includes School Tax Assistance for Tenants 55+ that is administered by Manitoba Housing and Community Development.

2(a) Homeowners' Education Property Tax Rebate

Expenditures by Sub-Appropriation	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	121,031	121,000	31	
Total Sub-Appropriation	121,031	121,000	31	

Federal Administration Fee Description

Provides for the cost of the federal administrative fee the province provides to the Canada Revenue Agency for administering various personal and corporate income tax credits on the province's behalf.

2(b) Federal Administration Fee

Expenditures by Sub-Appropriation	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	1,224	2,771	(1,547)	1
Total Sub-Appropriation	1,224	2,771	(1,547)	

Explanation:

- The variance primarily relates to cost for work undertaken as part of an extended service agreement with the Canada Revenue Agency coming in lower than expected.

School Tax Rebate

Provides for the school tax rebate.

Sub-Appropriations	2022/23 Actual \$(000s)	2022/23 Authority \$(000s)
School Tax Rebate	403,545	463,100
TOTAL	403,545	463,100

1

Note 1: Authorized amount includes \$349,800 provided for in S.M. 2022, c 8 The Appropriation Act, 2022 (School Tax Rebate).

3(a) School Tax Rebate

Expenditures by Sub-Appropriation	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	403,545	463,100	(59,555)	1
Total Sub-Appropriation	403,545	463,100	(59,555)	

Explanation:

1. The variance primarily relates to payments being lower than forecasted.

Public Debt Financial Operating Information

Public Debt

Provides for the required interest and related expenses payable with respect to the public debt of Manitoba.

Sub-Appropriations	2022/23 Actual \$(000s)	2022/23 Authority \$(000s)
Interest on the Public Debt of Manitoba and related expenses	1,911,553	1,863,104
Interest on Trust and Special Funds	43,356	11,650
Less: Interest Recovery from The Manitoba Hydro-Electric Board	(841,689)	(843,986)
Less: Interest Recovery from Other Government Agencies	(196,121)	(188,873)
TOTAL	917,099	841,895

1(a) Interest on the Public Debt of Manitoba and related expenses

Expenditures by Sub-Appropriation	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	1,911,553	1,863,104	48,449	1
Total Sub-Appropriation	1,911,553	1,863,104	48,449	

Explanation:

- The variance is primarily due to higher interest rates.

1(b) Interest on Trust and Special Funds

Expenditures by Sub-Appropriation	Actual 2022/23 \$(000s)	Authority 2022/23 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	43,356	11,650	31,706	1
Total Sub-Appropriation	43,356	11,650	31,706	

Explanation:

- The variance is primarily due to higher interest rates.

1(c) Less: Interest Recovery from The Manitoba Hydro-Electric Board

	Actual	Authority	Variance	
	2022/23	2022/23	Over/(Under)	Expl.
Expenditures by Sub-Appropriation	\$(000s)	\$(000s)	\$(000s)	No.
Other Expenditures	(841,689)	(843,986)	2,297	1
Total Sub-Appropriation	(841,689)	(843,986)	2,297	

Explanation:

1. The variance is primarily due to a decrease in borrowing.

1(d) Less: Interest Recovery from Other Government Agencies

	Actual	Authority	Variance	
	2022/23	2022/23	Over/(Under)	Expl.
Expenditures by Sub-Appropriation	\$(000s)	\$(000s)	\$(000s)	No.
Other Expenditures	(196,121)	(188,873)	(7,248)	1
Total Sub-Appropriation	(196,121)	(188,873)	(7,248)	

Explanation:

1. The variance is primarily due to higher interest rates.

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 (budget) as well as any changes (if applicable) as a result of government reorganizations, allocations from Enabling Appropriations, or and 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.

Balanced Scorecard – is an established integrated strategic planning and performance measurement framework. Implementation of Balanced Scorecards in the Manitoba government is a major initiative that is intended to strengthen the alignment of department level work with government priorities, improve accountability and transparency, and to deliver better outcomes for Manitobans.

Baseline - The starting data point for the performance measure.

Borrowings – Borrowings are securities issued in the name of the province to capital markets investors. Securities include debentures, treasury bills, promissory notes, medium-term notes and Manitoba Savings Bonds.

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, departmental, seasonal, contract) 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) – Includes core government and Crown organizations, 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.

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

Key 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.

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.

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 standard four perspectives are: Quality of Life, Working Smarter, Public Service and Value for Money.

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 one-page 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. They provide 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 authority between operating expenditure appropriations within a department.

Vision – The vision serves as the guiding statement for the work being done. A powerful vision provides everyone in the organization with a shared image of the desired future. It should answer why the work being done is important and what success looks like.