

2023

**Manitoba Finance**

**Finances Manitoba**

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**Annual Report**  
**Rapport annuel**

For the year ended March 31, 2023  
Pour l'exercice terminé le 31 mars 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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Winnipeg, MB R3C 0V8

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Electronic format: <http://www.gov.mb.ca/finance/publications/annual.html>

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[fin-engagement\\_corpserv@gov.mb.ca](mailto:fin-engagement_corpserv@gov.mb.ca)



**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 Finance for the fiscal year ending March 31, 2023.

Respectfully submitted,

“Original signed by”

Honourable Cliff Cullen  
Deputy Premier  
Minister of Finance





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

1 septembre 2023

Son Honneur l'honorable Anita Neville  
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 2023.

Le tout respectueusement soumis.

« Original signé par »

L'honorable Cliff Cullen  
Vice-premier ministre  
Ministre des Finances





**Finance**

Deputy Minister  
Room 109, Legislative Building, Winnipeg, MB, R3C 0V8  
[www.gov.mb.ca](http://www.gov.mb.ca)

September 1, 2023

Honourable Cliff Cullen  
Deputy Premier  
Minister of Finance  
Room 103 Legislative Building  
Winnipeg, MB R3C 0V8

Dear Sir:

I am pleased to present for your approval the 2022/2023 Annual Report of Manitoba Finance.

Respectfully submitted,

“Original signed by”

Silvester Komlodi  
Deputy Minister of Finance





**Sous-ministre des Finances**

Palais législatif, bureau 109, Winnipeg (Manitoba) R3C 0V8, Canada  
[www.manitoba.ca](http://www.manitoba.ca)

1 septembre 2023

Monsieur Cliff Cullen  
Vice-premier ministre  
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 2022-2023.

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

« Original signé par »

Silvester Komlodi  
Le sous-ministre des Finances





Treasury Board Secretariat

200-386 Broadway Ave, Manitoba, Canada R3C 3R6

[www.manitoba.ca](http://www.manitoba.ca)

September 1, 2023

Honourable Cliff Cullen  
Deputy Premier  
Minister of Finance  
Room 103 Legislative Building  
Winnipeg, MB R3C 0V8

Dear Sir:

I am pleased to present the 2022/2023 Annual Report of the Treasury Board Secretariat 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 CANADA

[www.manitoba.ca](http://www.manitoba.ca)

1 septembre 2023

Monsieur Cliff Cullen  
Vice-premier ministre  
Ministre des Finances  
Palais législatif, bureau 103  
Winnipeg (Manitoba) R3C 0V8

Monsieur le Ministre,

J'ai le plaisir de vous présenter le rapport annuel 2022-2023 du Secrétariat du Conseil du Trésor à inclure dans le rapport annuel du ministère des Finances.

Le tout respectueusement soumis,

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 departments' appropriation structure as at March 31, 2023, which reflects the authorized appropriations approved by the Legislative Assembly.

Consistent with the Main Estimates Supplement, the annual report includes Balanced Scorecards to foster operational improvements by reinforcing transparency, urgency, alignment and accountability. As Balanced Scorecards have now been implemented by all departments, the previous Performance Reporting in the appendix has been discontinued.

The Annual Report includes information 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 also 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

Le présent rapport annuel est présenté conformément à la structure des postes budgétaires du ministère au 31 mars 2023, qui tient compte des crédits autorisés approuvés par l'Assemblée législative.

En cohérence avec le budget complémentaire, le rapport annuel comprend 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 l'obligation redditionnelle. Ces tableaux de bord ayant été mis en œuvre par tous les ministères, les rapports antérieurs sur la performance qui étaient inclus en annexe ont été abandonnés.

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. Il continue de 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 de la performance financière du ministère.

# Manitoba Finance at a Glance – 2022/2023 Results

<b>Department Name &amp; Description</b>	Manitoba Finance is responsible for managing the province’s fiscal and financial resources, allocating funds to other governmental departments and promoting and open government and engaged Manitobans.
<b>Minister</b>	Honourable Cliff Cullen
<b>Deputy Minister</b>	Silvester Komlodi Ann Ulusoy Michael Richards

<b>Other Reporting Entities</b>	<b>4</b>	<ul style="list-style-type: none"> <li>• Manitoba Hydro-Electric Board</li> <li>• Manitoba Financial Services Agency</li> <li>• Deposit Guarantee Corporation of Manitoba</li> <li>• Insurance Council of Manitoba</li> </ul>
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Summary Expenditure (\$M)	
<b>70</b>	<b>334</b>
Restated Budget	Actual

Core Expenditure (\$M)		Core Staffing
<b>54</b>	<b>322</b>	<b>527.30</b>
Authority	Actual	Authority

# Coup d'œil sur le ministère des Finances

## Résultats en 2022-2023

Nom et description du ministère	Finances Manitoba est responsable de la gestion des ressources fiscales et financières du Manitoba, de l'affectation de fonds à d'autres ministères, de la promotion d'un gouvernement ouvert et des consultations publiques.
Ministre	Honorable Cliff Cullen
Sous-ministre	Silvester Komlodi Ann Ulusoy Michael Richards

Autres entités comptables	4	<ul style="list-style-type: none"> <li>• Régie de l'hydro-électricité</li> <li>• Office des services financiers du Manitoba</li> <li>• Société d'assurance-dépôts du Manitoba</li> <li>• Conseil d'assurance du Manitoba</li> </ul>
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Dépenses globales (en millions de dollars)	
70	334
Dépenses autorisées	Dépenses réelles

Dépenses ministérielles (en millions de dollars)		Personnel ministériel
54	322	527.30
Dépenses autorisées	Dépenses réelles	Dépenses autorisées

# 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:

- Providing policy direction on matters relating to financial management and administration.
- Analyzing and appraising the economic and financial market situation and prospects in Manitoba in co-operation with other Manitoba government departments as appropriate.
- Advising on fiscal and other economic policies and measures.
- Managing the requirements of the province within appropriate fiscal policies by actions related to expenditures lending, taxation, borrowing and cash management.
- Advising on policies relating to federal-provincial fiscal and economic relations.
- Managing relationships with the federal government and other provincial and territorial governments.
- Representing the province in negotiations and participating in meetings related to finance, taxation and economic development.
- Maintaining the provincial accounting and financial reporting systems.
- Administering a regulatory framework that contributes to a competitive Manitoba economy.
- Ensuring the perspectives of various stakeholders are reflected in the government's overall economic development strategies.
- Co-ordinating the government's strategic planning cycle, major policy initiatives, and key community and economic development projects.
- Strengthening regulatory accountability across government to reduce the administrative burden of regulatory requirements for businesses, not-for-profits, municipalities and individuals.
- Manitoba Finance includes 10 divisions noted under appropriations 7.1 to 7.10.

## The Minister is also responsible for:

- Manitoba Hydro-Electric Board
- Manitoba Financial Services Agency
- Deposit Guarantee Corporation of Manitoba
- Insurance Council of Manitoba

## Department Shared Services

### Central Finance

The division provides shared services for Finance, Executive Council, Public Service Commission (PSC) and Consumer Protection and Government Services.

# Responsabilités du ministère des Finances du Manitoba

Le ministre des Finances est le président du Conseil du Trésor. Par l'entremise du ministère des Finances du Manitoba, il gère et administre le Trésor de la Province et dirige les affaires financières du Manitoba.

Les responsabilités générales du ministre et du ministère des Finances 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 en collaboration avec d'autres ministères du gouvernement, 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 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 de comptabilité et de rapports financiers.
- Administrer un cadre réglementaire qui contribue à une économie 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.
- Promouvoir l'obligation redditionnelle en matière de réglementation dans l'ensemble du gouvernement afin de réduire le fardeau administratif lié aux obligations réglementaires pour les entreprises, les organismes sans but lucratif, les municipalités et les particuliers.
- Le ministère des Finances du Manitoba comprend dix divisions indiquées aux postes 7.1 à 7.10.

**Le ministre est également responsable des entités suivantes :**

- Régie de l'hydro-électricité
- Office des services financiers du Manitoba
- Société d'assurance-dépôts du Manitoba
- Conseil d'assurance du Manitoba

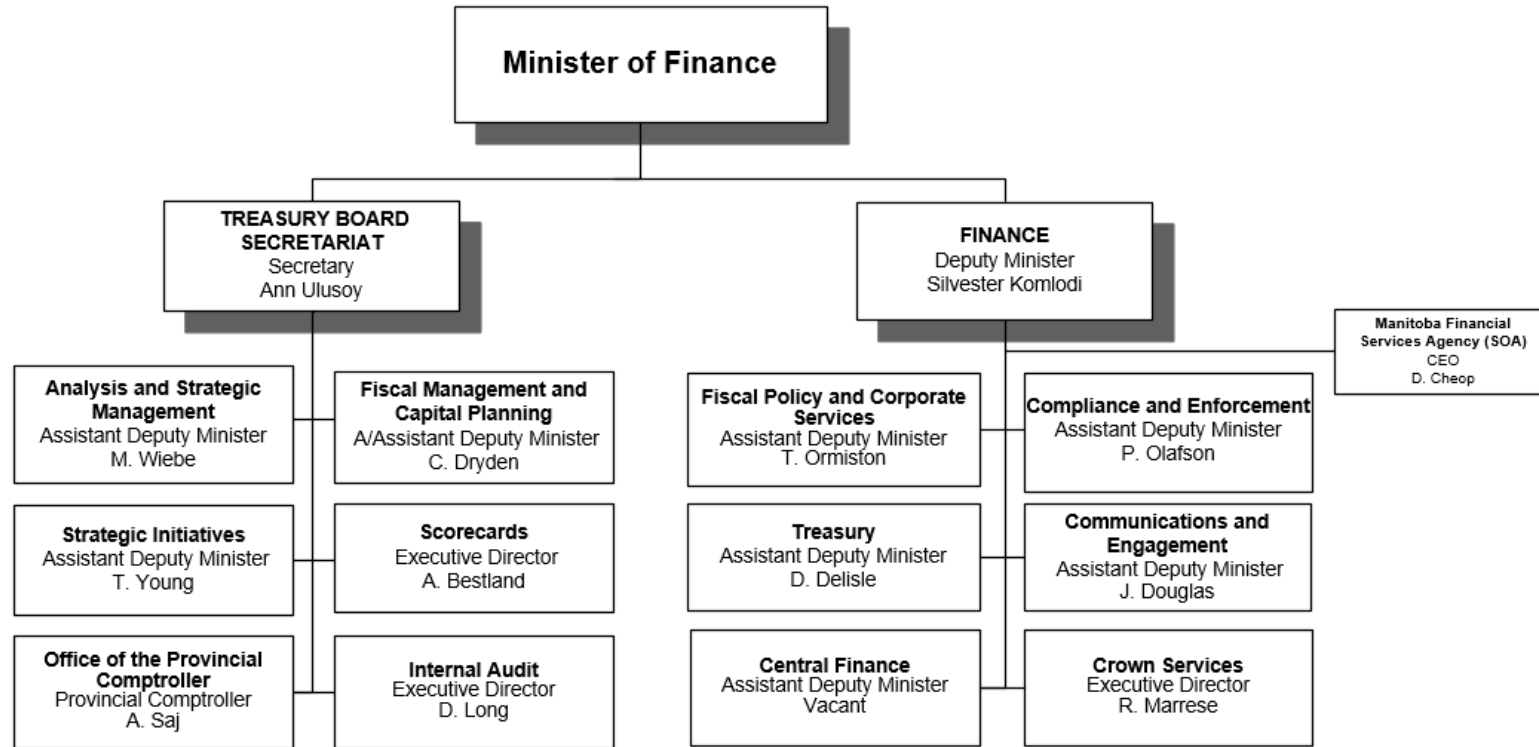
## Services partagés du ministère

### Finances centrales

La division fournit des services financiers partagés au ministère des Finances, au Conseil exécutif, à la Commission de la fonction publique et au ministère de la Protection du consommateur et des Services gouvernementaux.

# Organizational Structure

Manitoba Finance as of March 31, 2023



## Other Reporting Entities (OREs) Accountable to the Minister

Manitoba Hydro-Electric Board  
 Deposit Guarantee Corporation of Manitoba  
 Insurance Council of Manitoba

## Other Organizations Accountable to the Minister

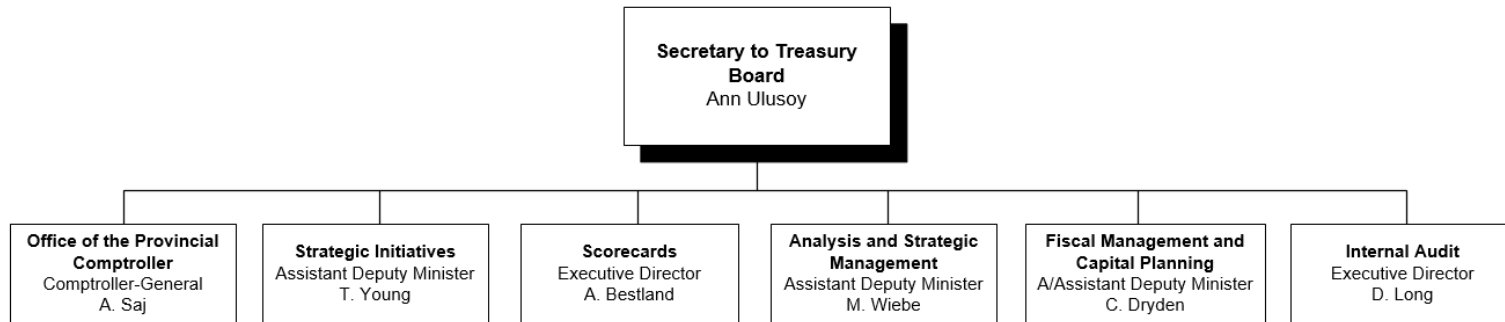
Tax Appeals Commission

## Included in the Department of Finance Main Appropriations

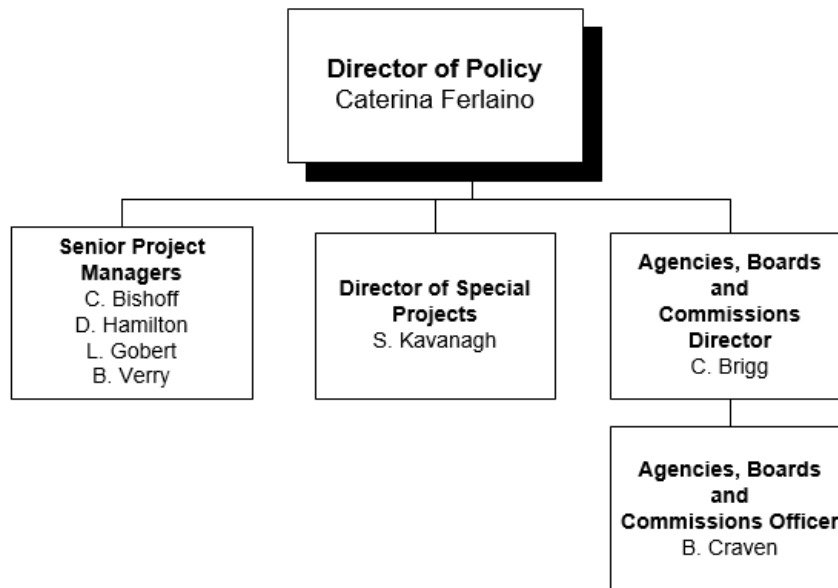
Policy and Planning Secretariat (see page 19)  
 Intergovernmental Affairs (see page 20)



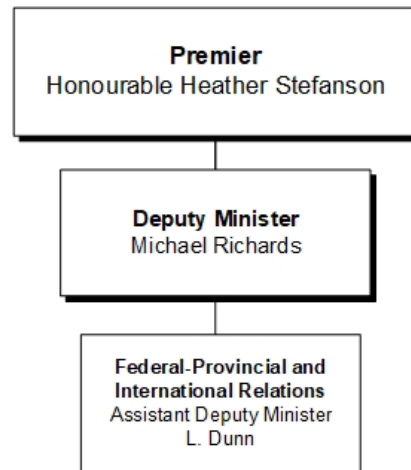
## Treasury Board Secretariat as of March 31, 2023



## Policy and Planning Secretariat as of March 31, 2023



## Intergovernmental Affairs as of March 31, 2023



# 2022/2023 Key Achievement Highlights

During the fiscal year, Manitoba Finance accomplished the following:

- Committed to an economic recovery strategy that protects the health and safety of Manitobans while also creating a more competitive environment to support job growth and opportunity for the next generation.
- Provided 2022/2023 Family Affordability Package and Carbon Tax Relief Fund payments of over \$260 million to Manitobans, which included:
  - The Affordability Payments for Families – provided eligible Manitoba singles and couples with children under 18 with a payment of \$250 for the first child and \$200 for each additional child. A total of 138,925 cheques totaling \$60.4 million were paid out in support to Manitoban families.
  - The Affordability Payment for Seniors – provided eligible Manitoba seniors who rent or own their own homes with a \$300 payment. A total of 49,627 cheques equating to \$14.7 million were paid out in support to Manitoban seniors.
  - The Carbon Tax Relief Payment – provided eligible Manitoba singles and couples with a \$225 payment for single individuals and a \$375 payment for couples. A total of 679,352 cheques were issued to Manitobans valued at \$188.8 million.
- Continued to phase out school taxes by increasing the rebate for residential and farm properties from 37.5 per cent in 2022 to 50 per cent in 2023. This increased the average rebate for a homeowner to \$774 in 2023 from \$581 in 2022. A total of 438,331 cheques totalling \$350.4 million were disseminated in 2022/2023 to support Manitobans through economic hardships
- Provided a zero per cent rent increase guideline in 2022 and locked in a \$525 annual Residential Renters Tax Credit in 2022, with up to an additional \$300 for low-income seniors.
- For the third consecutive year, thresholds for the Health and Post-Secondary Tax Levy (payroll tax) increased. For 2023, the exemption threshold increased to \$2 million, meaning another 180 businesses are tax exempt. Further, the lower rate threshold increased to \$4 million. In total, 970 businesses are paying less payroll tax.
- The Credit Unions and Caisses Populaires Amendment Act and related regulation was proclaimed on July 1, 2022. The Deposit Guarantee Corporation of Manitoba (DGCM) assumed oversight of the Credit Union Central of Manitoba (CUCM) and expanded their oversight powers over credit unions and caisse populaire. Additionally, the Registrar's oversight powers over DGCM were expanded.
- The Manitoba Hydro Amendment and Public Utilities Board Amendment Act was enacted on November 3, 2022, and will provide rate predictability and stability for Manitoba Hydro customers and improve the overall financial health of Manitoba Hydro.
- Manitoba Hydro filed its updated general rate application in winter 2022 with the Public Utilities Board. The amended application reduces the rate increase from 3.5 per cent in the 2023-2024 and 2024-2025 fiscal years, to two per cent each year.
- Provided growth for staff development by offering learning sessions hosted by the internal Manitoba Finance Employee Development and Inclusion (EDI) committee. They have co-ordinated and led five sessions during the departmental Learn at Work Week where a combined total of 171 staff attended virtually and educated staff on government initiatives such as Truth and Reconciliation, diversity and inclusion, respectful workplace, and mental wellness.
- Increased employee engagement by modifying the internal SharePoint resource site for Finance staff to access information by promoting employee engagement initiatives and promoting messages from the Deputy Minister on, diversity and inclusion, and innovation. The EDI continues to promote this site for staff engagement and development.

# Principales réalisations en 2022-2023

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

- Il s'est engagé à mettre en œuvre une stratégie de relance économique qui protège la santé et la sécurité des Manitobains, tout en créant un environnement plus compétitif afin de soutenir la croissance de l'emploi et des possibilités pour la prochaine génération.
- Il a versé aux Manitobains un montant de plus de 260 M\$ au titre du Programme d'abordabilité pour les familles et du Fonds d'allègement de la taxe sur le carbone pour 2022-2023, ce qui comprend les éléments suivants :
  - Les Prestations d'abordabilité pour les familles ont permis aux célibataires et aux couples manitobains admissibles ayant des enfants de moins de 18 ans de recevoir un paiement de 250 \$ pour le premier enfant et de 200 \$ pour chaque enfant supplémentaire. Au total, 138 925 chèques d'un montant total de 60,4 millions de dollars ont été versés aux familles manitobaines.
  - La Prestation d'abordabilité pour les personnes âgées a permis aux personnes âgées admissibles du Manitoba qui louent ou possèdent leur propre maison de recevoir un paiement de 300 \$. Au total, 49 627 chèques représentant 14,7 millions de dollars ont été versés aux personnes âgées du Manitoba.
  - L'allocation d'allègement de la taxe sur le carbone a permis aux personnes seules et aux couples admissibles du Manitoba de recevoir un montant de 225 \$ pour les premiers et de 375 \$ pour les seconds. Au total, 679 352 chèques représentant 188,8 millions de dollars ont été remis aux Manitobains.
- Il a poursuivi l'élimination progressive des taxes scolaires en faisant passer le remboursement pour les propriétés résidentielles et agricoles de 37,5 % en 2022 à 50 % en 2023. Le remboursement moyen pour un propriétaire est ainsi passé de 581 \$ en 2022 à 774 \$ en 2023. Un total de 438 331 chèques représentant 350,4 M\$ ont été distribués en 2022-2023 pour aider les Manitobains à surmonter les difficultés économiques.
- Il a donné une ligne directrice de 0 % d'augmentation des loyers en 2022 et un crédit d'impôt pour les locataires résidentiels de 525 \$ par an en 2022, avec un maximum de 300 \$ supplémentaires pour les personnes âgées à faible revenu.
- Pour la troisième année consécutive, les seuils de l'impôt destiné aux services de santé et à l'enseignement postsecondaire (impôt sur la masse salariale) ont augmenté. Pour 2023, le seuil d'exonération est passé à 2 M\$, ce qui signifie que 180 entreprises supplémentaires sont exonérées. En outre, le seuil du taux inférieur est passé à 4 M\$. Au total, 970 entreprises paient moins d'impôt sur la masse salariale.
- La Loi modifiant la Loi sur les caisses populaires et les credit unions et son règlement d'application ont été promulgués le 1<sup>er</sup> juillet 2022. La Société d'assurance-dépôts du Manitoba a pris en charge la surveillance de la Credit Union Central of Manitoba et a élargi ses pouvoirs de surveillance sur les coopératives de crédit et les caisses populaires. En outre, les pouvoirs de contrôle du registraire sur la Société d'assurance-dépôts du Manitoba ont été étendus.
- La Loi modifiant la Loi sur l'Hydro-Manitoba et la Loi sur la Régie des services publics a été promulguée le 3 novembre 2022. Elle assurera la prévisibilité et la stabilité des tarifs pour les clients d'Hydro-Manitoba et améliorera la santé financière globale d'Hydro-Manitoba.
- Hydro-Manitoba a déposé sa demande de tarification générale actualisée à l'hiver 2022 auprès de la Régie des services publics. La demande modifiée réduit l'augmentation des tarifs en la faisant passer de 3,5 % pour les exercices 2023-2024 et 2024-2025 à 2 % chaque année.

- Il a favorisé le perfectionnement du personnel en proposant des séances d'apprentissage organisées par le comité interne de développement et d'inclusion des employés du ministère des Finances du Manitoba. Il a coordonné et dirigé cinq séances lors de la semaine ministérielle d'apprentissage au travail, à laquelle 171 membres du personnel ont assisté virtuellement, et a informé le personnel sur les initiatives gouvernementales telles que la vérité et la réconciliation, la diversité et l'inclusion, le respect sur le lieu de travail et le bien-être mental.
- Il a augmenté la participation du personnel en modifiant le site de ressources interne SharePoint pour que le personnel du ministère des Finances puisse accéder aux informations en promouvant les initiatives de participation et les messages du sous-ministre sur la diversité et l'inclusion, ainsi que l'innovation. Le comité de développement et d'inclusion des employés continue de promouvoir ce site pour la participation et le perfectionnement du personnel.

# 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.

The Annual Report includes progress on advancing priorities and objectives outlined in the 2022/2023 Supplement to the Estimates of Expenditures and 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. Foster Private Investment for Economic Growth
3. Support Informed Decision-Making
4. Advance Truth and Reconciliation

Explanatory Note:

“Truth” has been added to the original objective titled “Advance Reconciliation”.

“There is no Reconciliation without the Truth. If you ever see Reconciliation on its own without Truth, let people know that they need the Truth before there is Reconciliation.” As told to Helen Robinson-Settee by the Late Dr. Donald Robertson, Elder, Indigenous Inclusion Directorate Advisory Council, Manitoba Education and Early Childhood Learning

### 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 at Work

## **Value For Money – Protecting Manitoba’s Bottom Line**

13. Provide Value for Money
14. Manage Liquidity
15. Let Manitobans Keep More of Their Money
16. Balance the Budget



# 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

Aider 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. Stimuler l'investissement privé pour favoriser la croissance économique
3. Appuyer la prise de décisions éclairées
4. Faire progresser la vérité et la réconciliation

**Note explicative:**

Ajout de « vérité » à l'objectif original intitulé « Faire progresser la réconciliation.

« Sans la vérité, il n'y a pas de réconciliation possible. S'il est question de réconciliation seulement sans la vérité, dites qu'il faut connaître la vérité avant de parler de réconciliation. »

- Propos confiés à Helen Robinson-Settee par le regretté Donald Robertson, Aîné, Conseil consultatif de la Direction générale de l'inclusion des Autochtones, Éducation et Apprentissage de la petite enfance Manitoba.

### 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
16. Équilibrer le budget

# Department Balanced Scorecards Priorities and Objectives – Details

The following section provides information on key performance measures for Manitoba Finance for the 2022/2023 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

**Simplified Tax System:** Ensure a well-designed tax system that does not expose taxpayers to unnecessary administrative costs by improving the health and integrity of Manitoba's tax system. Efforts to improve quality of life for Manitobans continue to focus on ensuring an efficient, trusted system that supports taxpayers in determining their tax liability, accessing tax benefits and paying their taxes. This is an ongoing initiative and Manitoba Finance will continue to seek opportunities to simplify the tax system.

Tax legislation changes are approved in the Province's annual budget and implemented by way of the Budget Implementation and Tax Statutes Amendment Act (BITSA). The following tax measures were included in BITSA 2022, which received Royal Assent on November 3, 2022:

- A fuel tax exemption was provided to peat harvesters, resulting in tax treatment similar to most other Canadian jurisdictions. Consistency helps taxpayers to understand and predict the tax impacts of transactions.
- The Community Enterprise Development Tax Credit and the Small Business Venture Capital Tax Credit were made permanent (both were scheduled to expire on December 31, 2022).
- A change was made to eliminate potential confusion regarding how federal provisions respecting tax on split income are to apply to individuals in Manitoba.
- A change was made to align with extended filing deadlines made by order under the Income Tax Act (Canada) in response to COVID-19.

**Deliver on Manitoba's Tax Relief Commitments:** Help Manitobans keep more of the money they earn, to spend in ways that improve quality of life. In 2022/2023, the department supported the development, introduction and passage of BITSA 2022 as well as the development and introduction of BITSA 2023. Highlights from these bills included:

- Establishing the new Renters Tax Credit.
- Establishing two new affordability tax credits for families and low-income seniors, and the Carbon Tax Relief Tax Credit.
- Increasing payroll tax thresholds for both the 2023 and 2024 calendar years.
- Significantly increasing Manitoba's basic personal amount and tax bracket thresholds. The basic personal amount was increased to \$15,000 for the 2023 tax year, and will resume being indexed to inflation in

2024 subsequent years. The tax bracket thresholds were increased to \$47,000 and \$100,000 for the 2024 tax year and will resume being indexed to inflation in 2025 and subsequent years.

The department also continued to deliver the School Tax Rebate program, sending out more than \$350 million in rebates in 2022 and administering more than \$260 million in affordability tax credits and Carbon Tax Relief Tax Credits, as referenced above.

**Improve Tax Measure Outcomes:** Improve expected outcomes from tax measures and the capability to determine whether the expected outcomes occurred. The department undertook work to develop a new methodology for reviewing and forecasting tax credits, including information on history and policy changes over the years, and key drivers to be used in forecasting. A review of the Primary Caregiver Tax Credit confirmed that the credit is among the most generous in Canada and continues to meet its intention of providing recognition for the care that caregivers provide to family members and loved ones.

**Reduce government fees paid by Manitoba Hydro:** Reduce the debt guarantee fee and waterpower rental, paid by Manitoba Hydro to Manitoba, by half to increase affordability for ratepayers and apply the savings to reduce the debt. For 2022/2023, the savings are estimated at nearly \$190 million.

### Performance Measures

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
1.a Accounts Receivable as a Percentage of Total Provincially-administered Tax Revenue	2.62%	1.49%	2.55%	<b>1.47%</b>
1.b Percent of Targeted Provincial Tax Reviews Completed	-	-	95.00%	<b>103.2%</b>
1.c Tax Inquiry Call Wait Times (in minutes)	3.5	3.0	3.3	<b>2.79</b>
1.d Percent of Refundable Tax Credits Meeting Expected Outcomes	-	-	80%	<b>100%</b>

**1.a Accounts Receivable as a Percentage of Total Provincially Administered Tax Revenue:** The ability to collect taxes is central to our government’s capacity to finance social services, critical infrastructure and other public goods for Manitobans. When tax filers fail to pay balances owing by the deadline, payment becomes outstanding (accounts receivable). Comparing the per cent 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. The department’s goal is to reduce accounts receivable as a percentage of total revenue by at least 2.5 per cent each year. 2020/2021 was used to establish a baseline for this measure. Actual results for 2022/2023 improve upon both 2021/2022 results and the 2022/2023 target.

**1.b Percent of Targeted Provincial Tax Reviews Completed:** Reviews are intended to educate while improving taxpayer compliance. Targets are set annually based on risk analysis and several other factors. 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. A total of 774 tax reviews were completed in 2022/2023, exceeding the target.

**1.c Tax Inquiry Call Wait Times (in Minutes):** The department is committed to providing reliable, prompt services and advice that can have real financial benefits for taxpayers and a positive effect on quality of life. Collecting data on average call wait times allows the department to continually monitor and improve response times to ensure that taxpayers’ regular operations are disrupted as little as possible. The department has set the target to reduce wait times by at least 5 per cent per year. Baseline is 2020/2021. Average wait time is 15 per cent less than target, with over 31,000 callers served.

**1.d Percent of Refundable Tax Credits Meeting Expected Outcomes:** Manitoba has a wide range of refundable tax credits for both individuals and businesses that provide tax relief, in some cases with the intention of incentivizing various types of desirable behaviours and outcomes. In 2022/2023, the Primary Caregiver Tax Credit was reviewed against expected outcomes and similar credits in Canada, including Alberta, BC, Ontario, and federal credits and determined that the program is accomplishing intended results..

**2. Foster Private Investment for Economic Growth**

**Key Initiatives**

**Modernize the Province’s Tax System:** Increase confidence and interest in capital investment by lowering tax compliance costs and increasing efficiency in tax-related processes to make Manitoba more affordable and competitive with other jurisdictions. In October 2022, the Premier announced the establishment of a Tax Competitiveness Working Group made up of tax professionals and other experts. This group provided advice to further the province’s ongoing work to increase confidence and interest in capital investment by lowering tax compliance costs and increasing efficiency in tax-related processes to make Manitoba more affordable and competitive with other jurisdictions. The department led fiscal analysis and legislative changes necessary to make tax law amendments designed to allow Manitoba to lead in attracting business, including a significant increase to Manitoba’s basic personal amount and income tax bracket thresholds, and increases in payroll tax thresholds.

**Prompt Payments to Businesses:** Make Manitoba more attractive to private investors by strengthening government’s accounting processes and improving customer services. Adjustments to internal processes for payments to businesses have increased speed, efficiency, accuracy and record management. 2022/2023 also saw improved training and collaboration with government program areas to better support Manitoba businesses and their workers. By collaborating with various areas in government and reviewing processes and mitigation techniques for fraud prevention, there has been continued improvements to risk reduction and decreased delays in payments to vendors resulting from fraud attempts.

**Performance Measures**

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
2.a Percent Increase in Voluntary Compliance with Tax Laws	-	-	5%	-
2.b Percent of Payments Made to Suppliers On Time	-	-	95%	-

**2.a Percent Increase in Voluntary Compliance with Tax Laws:** This measure compares changes in year-over-year compliance indicators, with a goal of increasing compliance by at least 5 per cent per year. Improving voluntary compliance with tax obligations reduces the need for costly intervention. It is also critical to securing sustainable tax revenue that boosts business activity, employment and, ultimately, investment and economic growth. The dataset for this fiscal is incomplete as WebTrends reporting discontinued for half of 2022/2023. This continues as a new measure and 2023/2024 will be used to collect data to establish a baseline. First reporting will occur in 2024/2025.

**2.b Percent of Payments Made to Suppliers On Time:** This measure collects data on the number of vendor payments processed within established payment terms and compares it to the total number of payments made to suppliers. Prompt payment ensures economic activity is not disrupted due to late payments, supporting Manitoba businesses and workers. This continues as a new measure and 2023/2024 will be used to collect data to establish a baseline and evaluate the target. Data collection began with the launch of a new system in June 2023.

### 3. Support Informed Decision-Making

#### Key Initiatives

**Modernize Public Service:** Create simple, accessible, modern, digitally driven public services that improve the customer experience, inform decision-making and reduce costly, time-consuming interactions with regulatory administrators. A number of initiatives support the department’s commitment to modernization and a digitally driven public service, such as continued efforts to increase data visualization tools and resources on the Manitoba Bureau of Statistics website to increase public understanding about the data Manitoba uses to report on the Province’s economic and demographic conditions. In 2022/2023, almost 2/3 of reports were updated and modernized to make better sense of data.

**High-quality Analysis of Tax Measures:** In 2022/2023, the department undertook reviews of the primary caregiver tax credit and the fitness tax credit and provided analysis and forecasted costs for tax measures included in Budget 2023, including enhancements to the basic personal amount and tax bracket thresholds, and increases to payroll tax thresholds. For the primary caregiver tax credit, work was undertaken to develop a new online tool for clients to register for the credit and to obtain necessary documents to support their tax credit claims. The tool is expected to be available in 2023/2024.

#### Performance Measures

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
3.a Percent of Strategies On-Track to Increase Access to Value-Added Information and Education	-	-	80%	-
3.b Number of Visits to Manitoba Bureau of Statistics Website	12,000	10,406	13,500	<b>14,548</b>
3.c Number of Analytical Products and Tools Available for Use	10	-	15	<b>10</b>
3.d Percent of Refundable Tax Credits Reviewed Within 5 Years	-	-	20%	<b>5%</b>
3.e On-Time Delivery of Correspondence Services	90.00%	-	95.00%	<b>92.58%</b>

**3.a Percent of Strategies On-Track to Increase Access to Value-Added Information and Education:** This measure collects 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 continues as a new measure and 2023/2024 will be used to collect data to establish a baseline and evaluate the target.

**3.b Number of Visits to Manitoba Bureau of Statistics Website:** This measure uses web analytics software to quantify website traffic on the Manitoba Bureau of Statistics Website. Increased visits indicate the site is meeting client outcomes and provides insight about where to adjust information and improve products. 2020/2021 was used to establish a baseline for this measure. Improved data visualization and reports increased our target visits in 2022/2023.

**3.c Number of Analytical Products and Tools Available for Use:** This measure collects data on the number of products and tools made available to the public as compared to the previous year. Increasing the number of tools available for data visualization and understanding broadens the ability of users to make data-driven decisions. 2020/2021 was used to establish a baseline for this measure. The department is committed to improving data visualization products such as infographics and mapping to support informed decisions using data and statistics and will continue to work toward the established target.

**3.d Percent of Refundable Tax Credits Reviewed Within 5 Years:** This measure tracks the percentage of tax credits reviewed to ensure they are meeting their intended goals, and to address any changes in the economic context that lead to the policy. The goal is to review 100 per cent of credits by 2028. Due to other priorities, the department was only able to review one refundable credit and will be looking to catch up in 2023/2024.

**3.e On-Time Delivery of Correspondence Services:** This measure tracks the percentage of public enquiries about Manitoba's Crown Corporations delivered within 10 business days. Responding to citizen's needs and fostering greater citizen engagement in governance processes is fundamental to a responsible democratic government. 2020/2021 was used to establish a baseline for this measure.

## 4. Advance Truth and Reconciliation

### Key Initiatives

**Strengthen and Modernize Tax Arrangements:** Build reciprocal relationships with First Nations leadership to strengthen and modernize tax arrangements that support the principles of Truth and Reconciliation. The department is engaged with Manitoba First Nations to modernize Manitoba's Tobacco Band Assessment program. Support the province in identifying opportunities to contribute to the development of Naawi-Oodena. In partnership with Indigenous Reconciliation and Northern Relations (IRNR) and other Manitoba departments, discussions will take place regarding fiscal arrangements and taxation options.

**Improve Data Access for Northern Communities:** Improve population data access and accuracy to plan and assess community requirements in northern communities. The department is collaborating with Manitoba IRNR to build statistical capacity within IRNR and develop a dwelling registry for northern communities under IRNR management. Current efforts are focused on gaining access to census micro data. Ongoing discussions to gain access to data are in progress, and partnerships with Statistics Canada and IRNR initiated.

**Enable Truth and Reconciliation Learning:** The department’s EDI mission is to coordinate resources, learning and information to support branches with learning. The Committee coordinates and provides opportunities for staff to attend virtual learning sessions on Truth and Reconciliation that will lead to a common understanding, perception, and positive practices that advance Truth and Reconciliation.

**Performance Measures**

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
4.a Percent of Target Employees Completed Truth and Reconciliation Learning (Step 1)	43%	43%	80%	<b>43.93%</b>

**4.a Percent of Target Employees Completed Truth and Reconciliation Learning (Step 1):** 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 and is the first step in 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. Staff who have taken Truth and Reconciliation courses will be better equipped to advance resolution within their work. In 2022/2023 123 staff reported Truth and Reconciliation Learning. Data for this measure is from March 31, 2023, and may not reflect the current department composition. Baseline year is 2021/2022.



# Working Smarter – Delivering Client-Centred Services

## 5. Foster and Advance Innovation

### Key Initiatives

**Improve Customer Experiences and Outcomes:** Reduce unnecessary steps and processes and increase value-added activities. The department continues to undertake incremental and innovative improvements that increase digitization, reduce process times, modernize processes, and simplify and increase access to information.

- As a result of the increased Rebate and Relief programs administered by the Province, processes have been updated to increase accessibility and reduce wait times for relief funds. These changes have allowed for Manitobans to access the relief and rebates quicker to support them through periods of economic hardship.
- To decrease wait times and administrative costs related to delayed payments, continued outreach to vendors and departments is resulting in incremental increases in the use of electronic fund transfers over cheques and a decrease in processing/operational spending.
- To streamline payment of employee expense claims and ensure prompt, accurate reimbursement for operational expenses, the expense claim process was improved to reduce overall remittance wait times for the department and partner departments.
- Microsoft Teams has reshaped the workplace, helping teams to embed innovation in day-to-day work life, by providing a forum to effortlessly share ideas and learning, and to restructure daily priorities to carve out time and resources to innovate and keep projects on track.

**Enhance Data Collection:** Established two new corporate systems for enhanced data collection to support intelligent risk-taking, ongoing learning and pivoting when necessary. Both systems will be tested and evaluated in 2023/2024.

- A new system for Freedom of Information and Protection of Privacy reporting.
- A central system to track key scorecard performance measures across the department was developed and launched at the start of 2023. The system houses data for more than fifty balanced scorecard measures spanning several years. Work has also begun to create knowledge and best-practice capacity for department initiatives and projects that will mobilize collaboration and an open exchange of ideas.

**Treasury Management System:** Increase efficiency and effectiveness in managing government's cash requirements. Work is ongoing to build a new, comprehensive system to optimize liquidity and manage money and financial risks for the government and the citizens of Manitoba. The new system is expected to reduce risk and improve financial forecasting and reporting, accounting, investing, and payment processing. In 2022/2023, the department completed business requirements and functionality review of these requirements to an expected government-wide system upgrade.

## Performance Measures

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
5.a Number of Innovation Initiatives Completed	5	50	-	5
5.b Reduce Targeted Process Times	-	-	20%	-
5.c Percent of Suppliers Paid Electronically	62.00%	62.00%	90.00%	63.8%
5.d Progress of Treasury Management System Development and Implementation	-	2	1	2
5.e. Achieve Targeted Number of Collaboration Table Meetings	4	4	5	6

**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. The 2021/2022 baseline reflects the unprecedented surge in process improvements precipitated by the pandemic and is unsustainable. This year five projects were completed, and the baseline updated. A new target will be set for 2023/2024.

**5.b Reduce Targeted Process Times:** Process time refers to the difference between the start time and the end time for either a complete process or some aspect of a process. For complete processes, start-time begins when the client requests a service or a product. This measure will total times from a variety of department processes targeted for review and compare them to previous totals. This measure will be indicative of the efficacy of our continuous improvement and innovation efforts to deliver faster, more effective services with the same or less resources. The work of improving processes continues to be a priority; however, measuring changes in process times was not feasible this year. This measure will be re-evaluated in 2023/2024 and may be revised.

**5.c Percent of Suppliers Paid Electronically:** This measure tracks the number of supplier invoices paid by electronic means and compares it to the total number of payments made to suppliers, with the goal of increasing the percentage of suppliers paid electronically. Electronic Funds Transfer (EFT) is faster for suppliers and less costly for government. This is an important indicator of process improvement for both Manitoba Finance, and the departments it supports. The pool of EFT applicable vendors continues to reduce with each conversion resulting in slower growth rates for the initiative. The baseline was established from 2021/22 data. Later analysis revealed a portion of suppliers to which this measure would not apply. The target has been reduced for 2023/2024 to account for this factor.

**5.d Progress of Treasury Management System Development and Implementation:** Progress on development is monitored bi-weekly by a multi-disciplinary steering committee. Status is calculated by averaging the status of a variety of project milestones as: on-track for delivery (1), slightly off-track (2) and off-track/needing a recovery plan (3). The initiative is slightly off track because of ongoing requirement evaluations.

**5.e Achieve Targeted Number of Collaboration Table Meetings:** Table meetings refer to the collaborative sessions held when discussing a policy or program initiative. Tracking the number of table meetings ensures that collaborative discussions are held between different government departments and organizations, leading to better policies and programming. Baseline is 2020/2021.

**6. Reduce Red Tape**

**Key Initiatives**

**Red Tape Reduction:** Red tape reduction aims to remove regulatory requirements that are no longer achieving desired outcomes or are doing so in an inefficient manner. Regulatory requirements that result in red tape may be unclear, overly prescriptive, poorly designed, redundant, contradictory or antiquated. Not all regulatory requirements create red tape.

**Facilitate Conversion from Paper-based to Digital Reporting:** An unprecedented number of processes were converted during the pandemic to ensure continued delivery of quality services. Next steps will be to inventory and assess the remaining manual processes where technology may benefit.

**Performance Measures**

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
6.a Reduce Red Tape	0.0 %	0.32%	2.5%	<b>0.00%</b>
6.b Number of Processes Converted to Digital	7	7	3	<b>1</b>

**6.a Reduce Red Tape:** This measure accounts for the per cent reduction of regulatory requirements undertaken by the department in a fiscal year. There was no change in the reduction of regulatory requirements; however, the department will continue to remove outdated forms that will reduce regulatory requirements. The baseline resets to zero at the beginning of every fiscal year, and the target of a 2.5 per cent reduction is applied. See Regulatory Accountability and Red Tape Reduction in this report for further detail.

**6.b Number of Processes Converted to Digital:** This measure collects data on the number of new digital processes, that result from reduction initiatives aimed at eliminating the use of paper unless required by statute, or as a necessary means in the absence of standards-based digital recordkeeping capability. Changing interactions to come up with increasingly streamlined ideas to reduce the paperwork burden saves time and money associated with purchasing, printing, handling, waste collection and disposal. Though several other projects are in process, only one was completed this fiscal. The baseline year is 2021/2022.

## 7. Involve Manitobans in Decision Making

### Key Initiatives

**Increase Tax-related-Consultations:** Increase and broaden consultations with clients, stakeholders and the public in general, on significant changes to legal or regulatory requirements impacting administration of taxes and regulations. In 2022/2023, a Premier's Economic Advisory Council on Competitiveness was formed to chart Manitoba's course for reopening its economy and renewing its growth in order to move the province forward. The department provided support to a new Tax Competitiveness Working Group, formed to support the council. The working group provides advice to further the province's ongoing work to modernize Manitoba's tax system, making it more affordable and more competitive with other jurisdictions. On March 7, 2023, government acted on a recommendation of the Working Group to prioritize an enhancement to Manitoba's basic personal amount by announcing an increase to \$15,000 effective for the 2023 tax year as part of Budget 2023, and subsequently introduced legislation to implement this change.

**Make Public Engagements Visible and Accessible:** Advance the use of the EngageMB platform across departments to ensure a robust public engagement framework that is visible and accessible to Manitobans. This initiative is supported by training of staff in the International Association of Public Participation (IAP2) series, promotion and advertising of EngageMB, and the continuous adoption and implementation of the government's Public Engagement Framework. Demand for training opportunities significantly increased as the constraints of the pandemic eased during the year. The division coordinated training, resulting in 85 per cent increase in trained staff.

### Performance Measures

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
7.a Individual Citizen Engagement Touchpoints (Manitoba Finance)	50,889	51,000	50,000	50,242
7.b Individual Citizen Engagement Touchpoints (Government)	179,693	192,894	500,000	179,693
7.c Percent of Citizens Aware of EngageMB	52%	-	55%	51%
7.d Percent of Citizens Confident in their Ability to Influence Government Decisions	48%	-	60%	50%

**7.a Individual Citizen Engagement Touchpoints (Manitoba Finance):** This measure tracks the number of individual touchpoints Manitobans have with Manitoba Finance public engagement activities through EngageMB, town halls, surveys, in-person consultations and other front-line engagement tools. This does not reflect unique individuals, given the diversity of engagement techniques used (surveys, meetings, telephone town halls, etc.). This measure includes only those engagement activities led by Manitoba Finance and is an indicator of the growth of engagement opportunities across the department. The department exceeded its target and received 36,600 visits specifically for Finance-related initiatives in 2022/2023.

**7.b Individual Citizen Engagement Touchpoints (Government):** This measure tracks the number of individual touchpoints Manitobans have with government public engagement activities hosted on EngageMB or by departments. This does not reflect unique individuals, given the diversity of engagement techniques (surveys, meetings, telephone town halls, etc.). This measure includes all government departments, given Manitoba Finance's role as a central service, and is an indicator of the growth of engagement opportunities throughout government. The 2022/2023 target was based on a formula that included data that is not routinely collected. The target has been adjusted for 2023/2024 to reflect this new formula. 2022/2023 actual will be the new baseline.

**7.c Percent of Citizens Aware of EngageMB:** Using annual third-party quantitative research, tracking began this year for per cent of Manitobans who are aware of EngageMB (government's central public engagement portal). Awareness of the portal is a key indicator of Manitobans' ability to engage with the government. 2021 was used as baseline for this measure. The survey ran from late November to early December 2022, showing over half of survey participants were aware of EngageMB. Additionally, six in 10 Manitobans have participated in specific engagement activities such as town halls and submitting comments through EngageMB.

**7.d Percent of Citizens Confident in their Ability to Influence Government Decisions:** Annual third-party quantitative research was used to track the per cent of Manitobans who agree that they are able to influence government decisions. This is an indicator of the efficacy of our public engagement efforts and the growth of meaningful engagement opportunities. The baseline year is 2021/2022. Based on the survey administered in early to mid-February 2023, half of Manitobans surveyed were confident in their ability to influence government decisions.

## 8. Be Transparent

### Key Initiatives

**Reduce Access to Information Backlog:** Eliminate the backlog and increase compliance under The Freedom of Information and Protection of Privacy Act (FIPPA). The department allocated additional positions to the access to information function to improve response time compliance and reduce the number of overdue requests. The number of backlogged requests for information dropped by 94 per cent with only 6 per cent remaining (45 open requests) as of March 31, 2023.

**Improve Access to Information:** Implement a new, centralized intake process and software solution for information requests under FIPPA to increase processing efficiency and consistency and improve the client's experience. Through a tendered process, the department selected a vendor to develop the software.

**Integrated Resource Plan:** Initiate work to establish the conditions and requirements for a transparent, objective and comprehensive planning framework for the provision of electricity and natural gas resources in the province of Manitoba. The planning framework will ensure government objectives are aligned with the planning and development process of Manitoba Hydro's Integrated Resource Plan. The establishment of an Integrated Resource Planning process was a key recommendation from the Economic Review of Bipole III and Keeyask (ERBK) Generating Station report, and a key action in the Government of Manitoba's response to the ERBK.

## Performance Measures

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
8.a Percent of FIPPA Responses Completed On-Time (Manitoba Finance)	35%	38%	100%	54.3%
8.b Percent of FIPPA Responses Completed On-Time (Government)	63%	58%	100%	68.2%

**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 per cent of responses completed on time according to FIPPA. 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. Based on legislated requirements, the target for this metric will continue to be 100 per cent. Though the department is still working toward that target, 2022/2023 on-time rate shows an increase of 16 per cent to 54.3 per cent compared to 2021/2022. Data from January to March 2022 was used to revise the baseline.

**8.b Percent of FIPPA Responses Completed On-Time (Government):** 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 per cent of responses completed on-time according to FIPPA. On-time responses include requests that received an extension and completed the response within that extension. This measure includes all government departments, given Manitoba Finance's role as a central service. 2020 was used to establish a baseline for this measure. Based on legislated requirements, the target for this metric will continue to be 100 per cent. Though the department is still working toward that target, 2022/2023 on-time rate shows an increase of 10 per cent to 68.2 per cent compared to 2021/2022 actual.

# Public Service – Delivering Client-Service Excellence

## 9. Foster a Culture of Client-Centred Service

### Key Initiatives

**Gain Public Opinion Insights:** Gather regular, effective data on government service delivery to inform departments' decision-making. A new, quarterly citizen satisfaction survey of Manitobans was launched in February 2023.

**Deliver Through Digital Experience:** Enhance the user experience of those accessing government information. The department conducted a comprehensive review of Manitoba.ca, social media governance and the operations of the Government Newsroom. Working with a vendor to revitalize Manitoba.ca was identified as a multi-year priority.

**Increase Efficiencies in Manitoba Client Services:** The department began work to leverage and align Manitoba General Inquiry Contact Centre services and resources, to enhance and improve the client experience and ensure easy navigation of government services. Work is also ongoing to assess program area needs and allocate resources to support department leaders and their teams to improve customer experiences and outcomes through strategic planning, excellence in service delivery, continuous improvement and innovation. Department-wide team learning also supported this objective, with about half of department staff undertaking training to strengthen client service delivery.

### Performance Measures

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
9.a Achieve Targeted Percent of Client-centred Learning Objectives	35%	35%	80%	45.95%
9.b Percent of Citizens Satisfied with Government Services	37%	-	85%	37%
9.c Percent of Citizens Satisfied with Manitoba Government Inquiry Contact Centre (MGI) Services	88.89%	-	85.00%	88.89%

**9.a Achieve Targeted Percent of Client-Centred Learning Objectives:** This measure compares the number of team objectives achieved, 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. In 2022/23 approximately 176 Finance staff participated training to strengthen client service delivery. Data for this measure is from March 31, 2023, and may not reflect the current department composition. The baseline year is 2021/2022.

**9.b Percent of Citizens Satisfied with Government Services:** Using quarterly third-party qualitative research, this measure tracks the per cent of Manitobans who have accessed a government service and rates their satisfaction as somewhat or very satisfied is tracked. This whole-of-government measure provides a general indication of service satisfaction trends over time. The 2022/2023 target was modelled after results from a

2019 federal client experience survey that focuses on specific ongoing services received by a set population. A review of Manitoba's survey, determined that it revolves around services related to prominent public issues, making it incomparable to the federal survey and target. The division will continue to monitor results and will look to reset the target in 2024/25. The actual is based on data gathered between February and March 2023 and serves as the baseline for this measure.

**9.c Percent of Citizens Satisfied with Manitoba Government Inquiry Contact Centre (MGI) Services:** This measure uses an intercept survey to track the per cent of Manitobans who have accessed the MGI contact centre and rates their satisfaction as somewhat or very satisfied. As a central tier-one contact service, this is an important indicator of customer service for both Manitoba Finance, and all the departments MGI supports. Results from this survey, first launched in the third quarter of 2022/2023, will serve as the baseline for this measure and will be monitored for improvements to data collection.

## 10. Build Our Capacity to Deliver

### Key Initiatives

**Enhance Staff Recruitment and Succession Planning:** Attract diverse talent and skills that build capacity and expand the department's technical, analytical and resource capacity for the future. Corporate Services hired five new staff to fill positions within the division to help build capacity and opportunity for growth. The department collaborated with post-secondary institutions to identify and mentor qualified graduates. The department is also participating in government's 'Talent Acquisition' pilot project, which gives dedicated focus to recruitment with a view to acquiring the best candidates.

**Increase Data Literacy:** Support businesses and the well-being of Manitobans through data literacy. Worked with departments to increase data literacy and advance an efficient, informed, data-enabled government. In partnership with Elections Manitoba, the department released the latest 2021 Census Profiles by Provincial Electoral Division (PED) boundaries. These custom PED statistical profiles contain information provided by Manitobans during the 2021 Census that enable that enable better insights and informed decision-making for clients, including crucial aspects such as population characteristics, families, housing, education, labour force activity and income. The profiles also provide a comparative benchmark to the 2016 Census data to ensure a clear understanding of progress and improvements over time, leading to more favorable outcomes for clients.

**Strengthen Finance Administration:** Work with departments to build consistency and capacity in a variety of financial and administrative functions across government. The department provided extensive training to its partner departments to enhance knowledge of proper accounting transactions and processes. This included hosting five training sessions (for 20-30 employees) in which division experts shared information and expectations for completing finance and administration functions.

**Foster a Culture of Comptrollership:** Support departments to increase risk mitigation, safeguard government resources and build conscious spending into operations. Over the fiscal year, the Senior Financial Management team developed a series of comptrollership plans that support process and procedure control measures for our partner departments to build our capacity and support a balanced budget by strengthening financial comptrollership and accountability for department employees.



To further build our capacity and support a balanced budget, as of March 31, 2023, 69 Finance staff completed a series of Comptrollership Framework training modules offered through the PSC. It is expected that employees will implement course learning through their work, strengthening financial comptrollership and accountability for department. Next step will be to create an inventory of staff required to take one or a combination of modules for their specific role.

**Learning Plans:** The department continues to advance the use of learning plans to build capacity and harness the talents of our diverse employees. The proposed initiative to require three objectives per person was reviewed and replaced with plans to use performance development conversations to connect employees to information and resources to successfully achieve career objectives.

**Performance Measures**

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
10.a Percent of Employees with a Current Completed Performance Development Conversation Form	-	-	60%	22.6%
10.b Achieve Targeted Percent of Employees Completed Comptrollership Training	36%	36%	75%	24.64%
10.c Percent of Appointments Through Open Competitions	79.41%	-	85%	86.05%
10.d Percent of Collaborations Directly Related to Increasing Data Literacy	20%	-	25%	25%

**10.a Percent of Employees with a Current Completed Performance Development Conversation Form:** The data available for this year is deemed partial due to the ongoing modernization efforts being undertaken in the performance development review process. The data will be reported in full in future years. This measure tracks the percentage of department employees who have completed a formal Performance Development Conversation, including Probation/Assessment Reviews, with their supervisor each fiscal year. The Manitoba Public Service recognizes that employee performance directly impacts the quality of programs and services delivered to Manitobans. Effective performance development ensures that work expectations are met and that employees are provided with the tools necessary to support programs and services to meet the current and future needs of Manitobans. The target of 60 per cent is standard for all departments. Data for this measure is from March 31, 2023, and may not reflect the current department composition.

**10.b Achieve Targeted Percent of Employees Completed Comptrollership Training:** This measure supports a balanced budget by strengthening financial comptrollership and accountability. It compares the number of employees completed required Comptrollership Framework Training modules for their specific role, against the total number required to take the training. Data for this measure is from March 31, 2023, and may not reflect the current department composition. The department missed the 2022/23 target for this measure and is committed to meeting or exceeding the established target for 2023/2024. The baseline year is 2021/2022.

**10.c Percent of Appointments Through Open Competitions:** This measure reports the per cent of appointments for employment competitions that were open to anyone eligible to work in Canada, with the aim of increasing the number of open competitions to a level that ensures a career in the public service is equally open to everyone. There was a slight increase in appointments through open competition this fiscal year (74 of 86).

**10.d Percent of Collaborations Directly Related to Increasing Data Literacy:** This measure collects data on the number of interactions with departments that are directly related to increasing data literacy across government. Increasing data literacy enables public servants to derive meaningful information from data, to inform decisions and interpret and communicate data for their clients. 2022/2023 was used to collect data and establish a baseline for this measure. A total of 32 projects were completed.

**11. Advance Diversity and Inclusion**

**Key Initiatives**

**Foster Diversity and Inclusion through Sharing and Learning:** The department continues to cultivate a culture of diverse, multidisciplinary teams that represent the people we serve, and to identify and remove barriers to enable full participation. The following department committees work to advance these efforts:

- The EDI Committee has grown to include representation from each division with alternate members to ensure diverse participation. This year the committee successfully achieved completion of four projects and initiated a new project late in the year, including launch of the EDI intranet site, in July 2022, to host employee development and learning tools.
- The Finance Accessibility Committee, with representation from across Finance, aligns its work with requirements under The Accessibility for Manitobans Act. For 2022/2023, the committee met quarterly and shared information to each division on Workplace Emergency Response Tool Kit for staff with disabilities and providing all divisional offices with signage on Accessibility. A learning session was delivered during Finance Learn at Work Week on Gender Based Analysis Training and staff had opportunity to attend the Disability and Work in Canada Virtual Conference.

**Performance Measures**

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
11.a Percent Employees Completed Mandatory Diversity and Inclusion Training	86.65%	-	90%	<b>88.11%</b>

**11.a Percent Employees Completed Mandatory Diversity and Inclusion Training:** This measure captures the per cent of employees that have taken mandatory diversity and inclusion training offered through the PSC. It is expected that employees will implement course learning through their work, supporting inclusive workplaces. A 90 per cent completion rate was identified as the standard target for this measure. Data for this measure is from March 31, 2023, and may not reflect the current department composition. The department launched a new training tracking system in March 2023, to support leadership in monitoring progress toward the government target. Participation increased by 1.69% over the baseline.

## 12. Strengthen Respect in Our Workplaces

### Key Initiatives

**Connect Senior Government Decision-Makers to Employees:** Gain employee insights on how to make Manitoba’s Public Service a better place to work. In January, the Employee Perspectives Program (EPP) survey was launched, reporting 5,421, or 46 per cent, of public servants participating. Increases in agreement scores amongst certain statements related to career growth and advancing department goals were observed. The EPP is working on a post-analysis of the survey and results will be shared amongst senior leadership and employees in 2023/2024.

### Performance Measures

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
12.a Percent of Employees Completed Mandatory Respectful Workplace Training	72.5%	94%	90%	<b>75.83%</b>

**12.a. Percent of Employees Completed Mandatory Respectful Workplace Training:** This measure captures the per cent of employees that completed the mandatory respectful workplace training offered through the PSC. Completion of the training is an annual requirement, and employees have until the end of the fiscal year to complete the course. It is expected that employees will implement course learning through their work, supporting inclusive and respectful workplaces. 2021/2022 is used as the baseline. A 90 per cent completion rate was identified as the standard target for this measure. The department launched a new training tracking system in March 2023, to support leadership in monitoring progress toward the government target. Data for this measure is from March 31, 2023, and may not reflect the current department composition.

## Value for Money – Protecting Manitoba’s Bottom Line

### 13. Provide Value for Money

#### Key Initiatives

**Increase Accuracy in Core Public Debt Expense Forecasting:** Support the Province to grow our economy and improve Manitoba’s standard of living with accurate budget forecasts for borrowing activity. This year, the department began work to evaluate the Core Public Debt forecasting model and process.

**Decrease Unsupported Claims for Tax Credits:** Decrease the number of validated tax returns with claims denied. The department worked with Canada Revenue Agency to prevent taxpayers from filing claims for Manitoba tax credits without the necessary supporting documents. Work to date has resulted in a significant number and value of claims being denied.

#### Performance Measures

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
13.a Reduce Paper Consumption	3,393	3778	3,190	-
13.b Accuracy of Core Public Debt Expense Forecast to Actual Within 5%	95.7%	95.7%	100.00%	<b>109.3%</b>
13.c Percent of Validated Returns with Tax Credit Claims Denied	99.4%	99.4%	80.00%	<b>85.00%</b>
13.d Percent of Borrowing Done Outside of Canada	40.00%	40.00%	30.00%	<b>6.9%</b>

**13.a Reduce Paper Consumption:** 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 reduces redundancy, waste and costs. Between 2019 and 2022, Manitoba Finance reduced paper consumption by more than 67 per cent, amounting to savings of 3.5 million sheets of paper and more than >\$48K (\$48,473.35), surpassing the government-wide target of 6 per cent. Baseline year is 2021/2022. Return to office work saw a temporary increase in paper use and spending. This is the final year for this performance measure as data is no longer available in the same format. The department will continue to monitor paper usage through new printer/copier functions.

**13.b Accuracy of Core Public Debt Expense Forecast to Actual Within 5%:** This measure compares the amount spent on borrowing costs for the year, against the budgeted projection, with the goal of improving accuracy in forecasting to within a five per cent error tolerance (95 – 105 per cent). Borrowing less, and spending less in interest, allows for more money to build roads, improve education, lower taxes, etc. Baseline year is 2021/2022. Actual Core Public Debt Expense for 2022/2023 was 109.3% of Budget primarily due to significant increases in interest rates outside the government’s control.

**13.c Percent of Validated Returns with Tax Credit Claims Denied:** This measure collects data on how many tax credit claims are denied after supporting documents are requested as part of a validation process, compared to the total number of returns validated. The goal of tracking these claims is to prevent taxpayers from filing claims for Manitoba tax credits without having the necessary supporting documents, and therefore to decrease the number of validated returns with claims denied. Baseline is year is 2021/2022. In 2022/2023, the number of validated returns with claims denied fell to 85 per cent, showing progress in improving compliance. It is expected that progress in reducing this percentage will continue in 2023/2024.

**13.d Percent of Borrowing Done Outside of Canada:** This measure tracks the percentage of borrowing undertaken in the non-Canadian markets annually, as share of total borrowing activity. Higher values are indicative of cost-effective opportunities in non-domestic markets, coupled with the department’s ability to maintain a diversity of investors to ensure awareness and interest in Manitoba bonds remains in the global capital marketplace. In 2022/2023, the percentage was lower than average (6.9 per cent) due to global financial market dynamics, outside the government’s control, which reduced cost-effective opportunities.

**14. Manage Liquidity**

**Key Initiatives**

**Liquidity Overview:** Ensure a comprehensive picture of all liquidity in the greater Manitoba government system. Liquidity is a key economic indicator of financial strength and critically important to investors of Manitoba bonds and to the global financial rating agencies. The department completed its second year of a three-year overview of Manitoba’s liquidity across all government reporting entities, working with Legal Services to determine the extent that GRE funds are available/accessible in the event of a liquidity crunch.

**Performance Measures**

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
14.a Liquidity Adequacy Assessment	Adequate/good	Adequate/good	Adequate/good	<b>Adequate/good</b>

**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.

**15. Let Manitobans Keep More of Their Money**

**Key Initiatives**

**Government’s \$2,020 Rollback Guarantee:** Commitment to save Manitoba taxpayers an average of \$2,020 over four years, by removing unnecessary taxes and fees, was met one year early in 2022/2023, when cumulative savings reached \$2,414.

**Basic Personal Amount and Income Tax Bracket Threshold Increases:** Budget 2023 announced a historic increase in the basic personal amount to \$15,000 for the 2023 tax year, and increases in the first and second tax bracket thresholds to \$47,000 and \$100,000, respectively, for the 2024 tax year.

**Health and Post-Secondary Education Tax Levy Changes:** Budget 2023 also announced that effective January 1, 2024, the exemption threshold for Manitoba’s payroll tax will increase to \$2.25 million while the threshold below which employers pay a reduced effective rate will increase to \$4.5 million. This benefits an estimated 900 Manitoba employers, including newly exempting 150 employers.

**School Tax Rebate:** The department administered the School Tax Rebate program, delivering \$350.4 million in rebate cheques to Manitoba property owners for the 2022 tax year.

**Affordability Payments and Carbon Tax Relief Fund:** The department administered the affordability payments to families with children and low-income seniors, and the Carbon Tax Relief Fund, delivering over \$260 million in cheques to Manitoba taxpayers.

The above initiatives have built on a range of tax relief initiatives from previous years, including reducing the retail sales tax (RST) rate from 8% to 7%, eliminating RST on property insurance, various personal services, tax return preparation, and will preparation, and indexing the basic personal amount and tax brackets to inflation.

**Performance Measures**

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
15.a Progress on Government’s Tax Relief Commitments	\$1,546	1,546	\$2,020	<b>\$2,414</b>
15.b Manitoba’s Rank as Compared to the Other Canadian Jurisdictions, for Personal Income Tax Per Capita	9	9	7	<b>4</b>
15.c Value of Corporate Tax Credits Relative to GDP	-	-	0.2%	<b>0.26%</b>

**15.a Progress on Government’s Tax Relief Commitments:** This measure tracks our progress in executing on government’s tax relief commitments to ensure we get there as promised. Baseline year is 2021/2022. This is the final year for this performance measure as Government met the target one year early, reaching \$2,414 in cumulative savings per taxpayer.

**15.b Manitoba’s Rank as Compared to the Other Canadian Jurisdictions, for Personal Income Tax Per Capita:** Personal income taxes make up the largest portion of the average Manitoban’s tax burden. Per capita personal income tax is the amount that the average Manitoban pays in personal income tax. This measure collects data about the year-over-year change in personal income tax in Manitoba and compares it to the ten Canadian jurisdictions. Improving this figure relative to other jurisdictions helps make Manitoba a more attractive place to live and work. The baseline and actual data have been adjusted to reflect the most recent data, which became available since the 2021/2022 Annual Report. For 2022/2023, it is forecasted that Manitoba will improve significantly to fourth among provinces.

**15.c Value of Corporate Tax Credits Relative to GDP:** Manitoba provides a range of corporate tax credits to help spur various types of economic activity in the province and reduce business' tax burden. This measure calculates the value of these tax credits compared to overall economic activity in the province to provide a relative value of these credits to businesses. Target and actual for this measure are for the 2021 calendar year. The previously reported target of .002% was a misprint. The forecasted value for 2022 is 0.26% based on forecasted nominal GDP and forecasted tax credits.

## 16. Balance the Budget

### Key Initiatives

**Increase Accuracy in Budget Forecasting:** Support departments to reduce forecast variances related to Budget. The department worked with other government departments to identify and reduce variances and to increase reporting to address variances and shortfalls earlier.

**Modernize Tax Revenue Model:** Improve standard operating procedures to enable better public spending decisions. The process and models for estimating provincial revenues and major tax transfers and concessions were reviewed and redesigned to increase efficacy in revenue forecasting and reduce revenue variances. A consultant was engaged to assess the models and data-inputs for forecasting Manitoba tax revenues against best practices. The models and data-inputs were then revised in collaboration with users and subject matter experts to complete the initiative.

### Performance Measures

Measure	Baseline	2021/2022 Actual	2022/2023 Target	2022/2023 Actual
16.a Percent of Operating Budget Expended	99.4%	99.4%	100%	<b>98.7%</b>
16.b Accuracy of Summary Revenue Projections Within 5%	97 %	111%	100%	-

**16.a Percent of Operating Budget Expended:** This measures the department's Part A operating expenditures (actual voted amount spent) as reported in the province's Annual Report for the Year Ended March 31, Public Accounts – Volume 1, as compared to the budget (planned amount), with the goal of continuously balancing the budget. Working within an operating budget is a key indicator of fiscal accountability, and it allows the government to plan and manage financial resources to support projects and programs that best promote economic development. 2021/2022 is the baseline year.

**16.b Accuracy of Summary Revenue Projections Within 5%:** Accurate revenue projections create accountability, allow Manitoba to set and achieve revenue expectations, establish departmental spending targets and plan for the future. This measure compares major sources of government own-source revenue (income tax, commodity tax, payroll tax, etc.) to projected revenue. The goal is a five per cent error tolerance (95 – 105 per cent) between actual and projected revenue. As tax revenues are based on nominal GDP, this target should be met in the absence of significant changes between nominal GDP forecasts used for budget revenue projections, and forecasts during the public accounts. Revenue does not include federal transfers or fines, fees and other secondary sources. 2020/2021 is the baseline year. The data source (Public Accounts) was unavailable at the time of this report.

# FINANCIAL DETAILS

## Consolidated Actual Expenditures

This table includes the expenditures of the department and OREs that are accountable to the Minister and aligns to the Summary Budget.

### Manitoba Finance includes the following OREs:

- Insurance Council of Manitoba (ICM) and the Manitoba Financial Services Agency (MFSA) are consolidated within the Manitoba Finance appropriations.
- Manitoba Hydro's and the DGCM's net income are consolidated as part of summary revenue.
- Special Operating Agencies Financing Authority does not have any expenditures.

### Consolidated Actual Expenditures

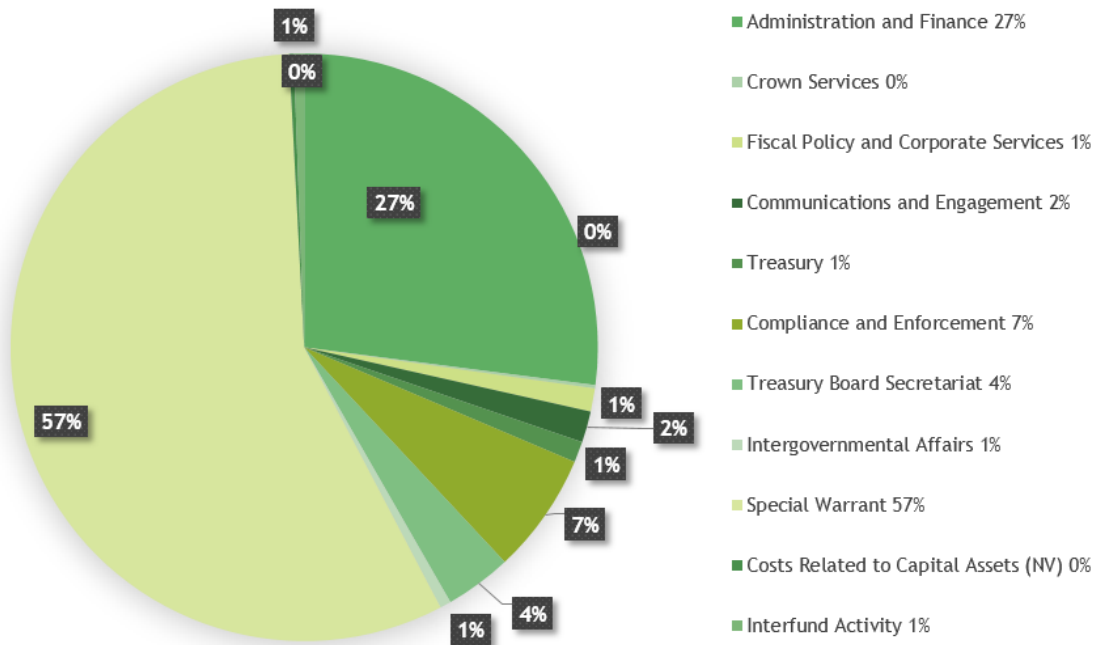
For the fiscal year ended March 31, 2023, with comparative figures for the previous fiscal year (\$000s)

Main Appropriations	Part A - Operating	Other Reporting Entities	Consolidation and Other Adjustments	2022/23	2021/22
				Actual	Actual
Administration and Finance	84,063	5,770	-	<b>89,833</b>	114,841
Crown Services	618	-	-	<b>618</b>	5,340
Fiscal Policy and Corporate Services	4,238	-	-	<b>4,238</b>	4,719
Communications and Engagement	5,688	-	-	<b>5,688</b>	7,163
Treasury	2,499	1,323	-	<b>3,822</b>	3,962
Compliance and Enforcement	19,804	-	2,300	<b>22,104</b>	16,478
Treasury Board Secretariat	12,202	-	-	<b>12,202</b>	12,013
Policy and Planning	1,911	-	-	<b>1,911</b>	-
Intergovernmental Affairs	2,007	-	-	<b>2,007</b>	2,059
Special Warrant	188,811	-	-	<b>188,811</b>	-
Costs Related to Capital Assets (NV)	374	473	-	<b>847</b>	485
Interfund Activity	-	-	1,900	<b>1,900</b>	5,100
<b>TOTAL</b>	<b>322,215</b>	<b>7,566</b>	<b>4,200</b>	<b>333,981</b>	<b>172,160</b>

NV – Non-Voted



## Percentage Distribution of Consolidated Actual Expenditures by Operating Appropriation, 2022/23, Actuals



# Summary of Authority

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

Detailed Summary of Authority	2022/23 Printed Estimates	In-Year Re- organization	Virement	Enabling Authority	Authority 2022/23	Supplementary Estimates
<b>Part A – OPERATING (Sums to be Voted)</b>						
Administration and Finance	7,684	-	189	200	8,073	75,973
Crown Services	1,078	-	-	-	1,078	-
Fiscal Policy and Corporate Services	4,129	-	120	-	4,249	-
Communications and Engagement	6,455	-	-	-	6,455	-
Treasury	2,460	-	72	-	2,532	-
Compliance and Enforcement	16,465	-	(1,820)	-	14,645	-
Treasury Board Secretariat	10,100	-	1,439	624	12,163	-
Policy and Planning	2,300	-	-	-	2,300	-
Special Warrant	-	-	-	-	-	200,000
Intergovernmental Affairs	2,522	-	-	-	2,522	-
<b>Subtotal</b>	<b>53,193</b>	-	-	<b>824</b>	<b>54,017</b>	<b>275,973</b>
<b>Part A – OPERATING (Non-Voted)</b>						-
Costs Related to Capital Assets (NV)	424	-	-	-	424	-
<b>TOTAL PART A - OPERATING</b>	<b>53,617</b>	-	-	<b>824</b>	<b>54,441</b>	<b>275,973</b>
<b>Part B – CAPITAL INVESTMENT</b>	125	-	-	-	125	-
<b>Part C – LOANS AND GUARANTEES</b>	-	-	-	-	-	-
<b>Part D – GOVERNMENT REPORTING ORGANIZATION CAPITAL INVESTMENT</b>	-	-	-	-	-	-

<b>Part A – OPERATING</b>	<b>2022/23 Authority \$ (000's)</b>
<b>2022/23 MAIN ESTIMATES – PART A</b>	<b>53,617</b>
<b>Allocation of funds from:</b>	
Enabling vote & Internal Service Adjustments	824
<b>Sub-total</b>	<b>54,441</b>
<b>In-year re-organization from:</b>	-
<b>Sub-total</b>	-
<b>2022/23 AUTHORITY</b>	<b>54,441</b>
<hr/>	
<b>Part B – Capital Investment</b>	<b>2022/23 Authority \$ (000's)</b>
<b>2022/23 MAIN ESTIMATES – PART B</b>	<b>125</b>
<b>Allocation of funds from:</b>	-
<b>Sub-total</b>	-
<b>In-year re-organization from:</b>	-
<b>Sub-total</b>	-
<b>2022/23 Authority</b>	<b>125</b>
<hr/>	
<b>Part D – Other Reporting Entity Capital Investment</b>	<b>2022/23 Authority \$ (000's)</b>
<b>2022/23 MAIN ESTIMATES – PART D</b>	<b>906,597</b>
<b>In-year re-organization from:</b>	-
<b>Sub-total</b>	-
<b>2022/23 Authority</b>	<b>906,597</b>

## Part A: Expenditure Summary by Appropriation

### Departmental Actual Expenditures

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.
07-1 ADMINISTRATION AND FINANCE					
42	(a) Ministers' Salary				
	Minister of Finance	47	99	(52)	
643	(b) Executive Support				
89	Salaries and Employee Benefits	753	1,133	(380)	
	Other Expenditures	74	140	(66)	
5,874	(c) Central Finance				
1,985	Salaries and Employee Benefits	5,109	4,737	372	
(560)	Other Expenditures	78,549	103,462	(24,913)	1
	Less: Recoverable from Other Appropriations	(469)	(462)	(7)	
8,073	Subtotal	84,063	109,109	(25,046)	
07-2 CROWN SERVICES					
817	(a) Crown Services				
261	Salaries and Employee Benefits	410	513	(103)	
	Other Expenditures	208	4,827	(4,619)	2
1,078	Subtotal	618	5,340	(4,722)	
07-3 FISCAL POLICY AND CORPORATE SERVICES					
3,507	(a) Fiscal Policy and Corporate Services				
752	Salaries and Employee Benefits	3,466	3,342	124	
(10)	Other Expenditures	772	1,377	(605)	
	Less: Recoverable from Other Appropriations	-	-	-	
4,249	Subtotal	4,238	4,719	(481)	
07-4 COMMUNICATIONS AND ENGAGEMENT					
4,130	(a) Communications and Engagement				
2,524	Salaries and Employee Benefits	4,278	4,314	(36)	
(761)	Other Expenditures	1,498	3,064	(1,566)	3
	Less: Recoverable from Other Appropriations	(625)	(733)	108	
525	(b) Information and Privacy Policy Secretariat				
37	Salaries and Employee Benefits	512	497	15	
	Other Expenditures	25	21	4	
6,455	Subtotal	5,688	7,163	(1,475)	
07-5 TREASURY					
2,386	(a) Treasury				
146	Salaries and Employee Benefits	2,377	2,145	232	
	Other Expenditures	122	93	29	
2,532	Subtotal	2,499	2,238	261	

<b>Authority</b>	<b>Appropriation</b>	<b>Actual</b>	<b>Actual</b>	<b>Increase</b>	<b>Expl.</b>	
<b>2022/23</b>		<b>2022/23</b>	<b>2021/22</b>	<b>(Decrease)</b>	<b>No.</b>	
<b>07-6 COMPLIANCE AND ENFORCEMENT</b>						
	(a)	Taxation Administration				
2,331		Salaries and Employee Benefits	2,205	2,738	(533)	
436		Other Expenditures	7,532	2,498	5,034	4
	(b)	Tax Information				
2,020		Salaries and Employee Benefits	1,745	740	1,005	5
202		Other Expenditures	249	139	110	
	(c)	Audit				
8,696		Salaries and Employee Benefits	7,289	7,257	32	
944		Other Expenditures	764	603	161	
	(d)	Tax Appeals Commission				
16		Other Expenditures	20	3	17	
<b>14,645</b>		<b>Subtotal</b>	<b>19,804</b>	<b>13,978</b>	<b>5,826</b>	
<b>07-7 TREASURY BOARD SECRETARIAT</b>						
	(a)	Treasury Board Secretariat				
9,524		Salaries and Employee Benefits	9,463	8,296	1,167	6
2,639		Other Expenditures	2,739	3,717	(978)	
<b>12,163</b>		<b>Subtotal</b>	<b>12,202</b>	<b>12,013</b>	<b>189</b>	
<b>07-8 POLICY AND PLANNING</b>						
	(a)	Policy and Planning				
1,900		Salaries and Employee Benefits	1,780	-	1,780	7
400		Other Expenditures	131	-	131	
<b>2,300</b>		<b>Subtotal</b>	<b>1,911</b>	<b>-</b>	<b>1,911</b>	
<b>07-9 INTERGOVERNMENTAL AFFAIRS</b>						
	(a)	Federal-Provincial Relations				
848		Salaries and Employee Benefits	970	1,019	(49)	
294		Other Expenditures	307	309	(2)	
	(b)	International Relations				
1,011		Salaries and Employee Benefits	650	636	14	
369		Other Expenditures	80	95	(15)	
<b>2,522</b>		<b>Subtotal</b>	<b>2,007</b>	<b>2,059</b>	<b>(52)</b>	
<b>07-9.1 SPECIAL WARRANT</b>						
	(a)	Special Warrant				
-		Special Warrant	188,811	-	188,811	8
<b>-</b>		<b>Subtotal</b>	<b>188,811</b>	<b>-</b>	<b>188,811</b>	
<b>07-10 COST RELATED TO CAPITAL ASSETS</b>						
	(a)	Costs Related to Capital Assets				
424		Amortization	374	475	(101)	
<b>424</b>		<b>Subtotal</b>	<b>374</b>	<b>475</b>	<b>(101)</b>	
<b>54,441</b>		<b>Total Expenditures</b>	<b>322,215</b>	<b>157,094</b>	<b>165,121</b>	

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 due to a reduction in public information initiatives related to COVID 19.
4. Variance is primarily due to year end Allowance for Doubtful Accounts required for Retail Sales Tax, Health and Education Tax and Tobacco Tax.
5. Variance is primarily due to filling more positions than in prior year.
6. Variance is primarily due to filling more positions than in prior year.
7. Variance is primarily due to establishing Policy and Planning in the department.
8. Variance is primarily due the Carbon Tax Relief and Family Affordability Program funding, which did not occur in 2021/22.

## Overview of Capital Investments, Loans and Guarantees

	2022/23 Actual \$(000s)	2022/23 Authority \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
<b>Part B – Capital Investment</b>				
Provides for the acquisition of Equipment General Assets	-	125	(125)	1

Explanation(s):

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

	2022/23 Actual \$(000s)	2022/23 Authority \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
<b>Part D – Other Reporting Entity Capital Investment</b>				
The Manitoba Hydro-Electric Board	676,000	906,597	(230,597)	1

Explanation(s):

- Variance is due to major capital related expenditure projects that did not materialize.

# Revenue Summary by Source

## Departmental Actual Revenue

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

Actual 2021/22	Actual 2022/23	Increase (Decrease)	Expl. No.	Source	Actual 2022/23	Estimate 2022/23	Variance Over/(Under)	Expl. No.
<b>Taxation</b>								
4,435,273	4,345,016	(90,257)		Individual Income Tax	4,345,016	4,314,000	31,016	1
749,477	1,191,631	442,154		Corporation Income Tax	1,191,631	644,000	547,631	2
2,384,842	2,594,437	209,595		Retail Sales Tax	2,594,437	2,407,400	187,037	3
213,299	265,488	52,189		Corporation Capital Tax	265,488	232,000	33,488	4
116,183	147,638	31,455		Insurance & Credit Unions Corporations Tax	147,638	130,000	17,638	5
323,117	322,564	(553)		Fuel Taxes	322,564	359,000	(36,436)	6
3,675	4,028	353		Environmental Protection Tax	4,028	3,500	528	
578	556	(22)		Emissions Tax Petroleum Coke	556	234	322	
3,085	2,523	(562)		Mining Tax	2,523	4,000	(1,477)	
-	-	-		Mining Claim Lease Tax	-	100	(100)	
170,526	146,366	(24,160)		Tobacco Tax	146,366	192,000	(45,634)	7
535,513	571,396	35,883		Levy for Health and Education	571,396	565,000	6,396	8
88	-	(88)		Reconciliation (Reorg)	-	-	-	
<b>8,935,656</b>	<b>9,591,643</b>	<b>655,987</b>		<b>Subtotal</b>	<b>9,591,643</b>	<b>8,851,234</b>	<b>740,409</b>	
<b>Other Revenue</b>								
34,740	46,447	11,707		Refund of Prior Years' Expenditures	46,447	14,100	32,347	9
1,002	1,051	49		Fees and Cost Recoveries	1,051	907	144	
437	279	(158)		Communication Services Manitoba Fees	279	457	(178)	
42	42	-		Statutory Publications Fees	42	50	(8)	
-	-	-		Manitoba Business Links	-	144	(144)	
3,250	8,671	5,421		Sundry	8,671	275	8,396	10
281,094	292,290	11,196		Sinking Funds	292,290	311,896	(19,606)	11
-	-	-		Reconciliation (Reorg)	-	-	-	
<b>320,565</b>	<b>348,780</b>	<b>28,215</b>		<b>Subtotal</b>	<b>348,780</b>	<b>327,829</b>	<b>20,951</b>	
<b>Government of Canada</b>								
1,562,226	1,646,175	83,949		Canada Health Transfer (CHT)	1,646,175	1,633,000	13,175	12
2,816	2,816	-		Government of Canada Subsidy	2,816	2,740	76	
2,718,696	2,933,115	214,419		Equalization	2,933,115	2,933,000	115	
560,542	580,547	20,005		Canada Social Transfer (CST)	580,547	576,000	4,547	13
240,669	105,981	(134,688)		Canada COVID-19 Transfer	105,981	-	105,981	14
-	-	-		Reconciliation (Reorg)	-	-	-	
<b>5,084,949</b>	<b>5,268,634</b>	<b>183,685</b>		<b>Subtotal</b>	<b>5,268,634</b>	<b>5,144,740</b>	<b>123,894</b>	
<b>14,341,170</b>	<b>15,209,057</b>	<b>867,887</b>		<b>Total Revenue</b>	<b>15,209,057</b>	<b>14,323,803</b>	<b>885,254</b>	



Explanation (s):

1. Individual Income Tax:

\$ (90,257) under 2021/22 Actual: Increase is primarily due to a lower prior year adjustment and lower accruals from a change in estimation methodology.

\$31,016 over 2022/23 Estimate: Increase is primarily due to year-over-year increase in employment income, leading to an increase in personal taxable income.

2. Corporation Income Tax:

\$442,154 over 2021/22 Actual: Increase is primarily due to year-over-year increase in GDP which leads to an increase in corporate taxable income.

\$547,631 over 2022/23 Estimate: Increase is primarily due to stronger forecast for national corporate taxable income. This in turn leads to a stronger estimate for MB 2022 and 2023 corporate taxable income. A positive prior year adjustment from the 2021 tax year also contributes to the variance.

3. Retail Sales Tax:

\$209,595 over 2021/22 Actual: Increase is primarily due to year-over-year increase in consumer spending on retail and services and business spending on inputs.

\$187,037 over 2022/23 Estimate: Increase is primarily due to stronger than anticipated increase in retail sales and household spending on services.

4. Corporation Capital Tax:

\$52,189 over 2021/22 Actual: Increase is primarily due to year-over-year increase in GDP of the finance industry.

\$33,488 over 2022/23 Estimate: Increase is due to an increase in collections relative to forecast.

5. Insurance & Credit Unions Corporations Tax:

\$31,455 over 2021/22 Actual: Increase is primarily due to year-over-year increase in GDP of the insurance industry.

\$17,638 over 2022/23 Estimate: Increase is primarily due to a stronger increase than projected in Insurance Corporations Tax.

6. Fuel Taxes:

\$(553) under 2021/22 Actual: Decrease is due to increased fuel consumption volumes.

\$(36,436) under 2022/23 Estimate: Decrease is due to a decrease in fuel consumption volumes relative to forecast.

7. Tobacco Tax:

\$(24,160) under 2021/22 Actual: Decrease is due to a decline in wholesale shipments and consumption.

\$(45,634) under 2022/23 Estimate: Decrease is due to lower consumption volumes relative to forecast.

8. Levy for Health and Education Tax:
- \$35,883 over 2021/22 Actual: Increase is due to year-over-year wage and employment growth due to year-over-year increase in retail sales.
- \$6,396 over 2022/23 Estimate: Increase is due to stronger wage and employment growth over forecast.
9. Refund of Prior Years Expenditure:
- \$11,707 over 2021/22 Actual: Increase is due to one-time transactions for various departments' accrual reversals that occurred in fiscal year 2022/23.
- \$32,347 over 2022/23 Estimate: Increase is due to one-time transactions for various departments' accrual reversals that occurred in fiscal year 2022/23.
10. Sundry:
- \$5,421 over 2021/22 Actual: Increase is due to cannabis sales that occurred 2021 and received in 2022, the Social Responsibility Fee was rescinded retroactive to January 1, 2022.
- \$8,396 over 2022/23 Estimate: Increase is due to cannabis sales that occurred 2021 and received in 2022, the Social Responsibility Fee was rescinded retroactive to January 1, 2022.
11. Sinking Fund:
- \$11,196 over 2021/22 Actual: Increase is due to a significant increase in interest earnings from investments and other revenues due to increased short term rates partially offset by a reduction in Hydro Guarantee Fee revenue of \$(110.5M) interest earnings.
- \$(19,606) under 2022/23 Estimate: Decrease is due to a reduction in Hydro Guarantee Fee revenue by \$(121M) offset by increased revenue from higher short term interest rates.
12. Canada Health Transfer (CHT):
- \$83,949 over 2021/22 Actual: Increase is due to legislated annual growth in the national CHT envelope, Manitoba's per capita share of the national envelope, and a one-time payment for funding to reduce the pandemic induced backlog of surgeries and other medical procedures paid through the CHT.
- \$13,175 over 2022/23 Estimate: Decrease is due to a positive prior year and current year payment re-estimate, and a one-time payment for funding to reduce the pandemic induced backlog of surgeries and other medical procedures paid through the CHT.
15. Canada Social Transfer (CST):
- \$20,005 over 2021/22 Actual: Increase is due to legislated annual growth in the national CST envelope, and Manitoba's per capita share of the national envelope.
- \$4,547 over 2022/23 Estimate: Increase is due to a positive prior year payment, and in-year payment re-estimate.
15. Canada COVID-19 Transfer:
- \$(134,688) under 2021/22 Actual: Decrease is due to a reduction in federal contributions to support COVID-19 response in prior year.
- \$105,981 over 2022/23 Estimate: Increase is due to federal contributions to support COVID-19 response being higher than forecasted.

# Departmental Program and Financial Operating Information

## Administration and Finance (Res. No. 7.1)

### Administration and Finance

Provides executive support and management for the Manitoba Finance. Provides shared financial services and budget oversight for various departments. 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.

Manitoba Financial Services Agency: Protects Manitoba investors and facilitates dynamic and competitive capital and real estate markets to promote economic development while fostering public confidence in those markets. Provides a regulatory framework for the insurance sector, trust and loan companies, credit unions and caisses populaires, and cooperatives operating in Manitoba.

Sub-Appropriations	2022/2023	2022/2023 Authority	
	Actual \$(000s)	FTEs	\$(000s)
Ministers' Salary	47	1.00	42
Executive Support	827	7.00	732
Central Finance	83,189	76.00	7,299
<b>TOTAL</b>	<b>84,063</b>	<b>84.00</b>	<b>8,073</b>

### Key Results Achieved

**Prompt Payments to Businesses:** Introduced the fraud Confirmation Form for Direct Deposits for utilization by departments to document the verification of vendor direct deposit forms submitted by Manitoba businesses. This process mitigated risk and also reduced delays in vendor payments resulting from fraud activities as increased internal controls around this process reduced the risk for social engineering fraud and successful fraud attempts. In conjunction, educational presentations regarding fraud mitigation tools were delivered to departmental Senior Financial Officers and Executive Financial Officers. This increased departmental awareness of the various fraud attempts and the resulting delays to remittance activities.

**Improve Customer Experiences and Outcomes:** Reviewed payment files to identify additional vendors for conversion to electronic fund transfers (EFT). The introduction of increased internal control measures for fraud prevention reduced payment delays for vendors and contributed to the safeguarding of payments to vendors through EFT (ex. direct deposit). The introduction of the Verification Confirmation Form for Direct Deposits also addressed vendor concerns regarding the risks of conversion from paper-based remittances. Though an exact conversion rate based on these process enhancements cannot be determined, the continued engagement with vendors has resulted in an increase in EFT conversion.

As a result of the increase in relief and rebate programs administered by the Province, Central Finance modernized and enhanced existing stop-payment processes to ease accessibility and reduced relief wait

times for Manitobans. In confirming and enhancing internal capacity to deliver in-person replacement cheques, Central Finance ensured Manitobans had easier and more efficient access to their funds. Encouraging in-person attendance for the witnessing of forms allowed the division to streamline issuance of replacement cheques.

A review of the Employee Expense Claim process was undertaken to identify opportunities for improvement and streamlining to ensure that employees required to spend personal funds for operational needs are made whole as efficiently as possible. The new process built in additional review and verification standards and improved claim consistency by establishing and implementing clear expectations for support documentation. Implementation saw a reduction in administrative burden and bottlenecks for senior leadership, while still ensuring effective safeguards. These changes resulted in a reduction in wait times, for expense claim remittances, by an average of five business days, and a reduction in claims processed in error, by 80%, based on internal control reporting.

**Strengthen Finance Administration:** Comprehensive training was developed and delivered by the division to all partner departments across government to strengthen understanding and application of financial and administration transactions and controls. The six training modules were:

- Timekeeping: the process for entering employee time in SAP including proper coding and reporting requirements.
- Intake System: the use of the electronic intake system and navigation in system coding.
- Ordering office supplies: supply ordering using SAP coding, including material numbers and goods receipt processing.
- Running Monthly Reports: how to leverage SAP reporting capabilities for tracking and monitoring of expenditures and transactions, including reports for budgeting, salary projections, timekeeping and ad-hoc reporting.
- Digital Signature Conversion: compliance with the Office of the Provincial Comptroller standards for digital signatures and Adobe Pro and adobe Acrobat signature functions.
- Purchase Orders (POs): creation and use of POs to procure goods and services, including reporting, and monitoring for compliance with government policy and legislation.

**Foster a Culture of Comptrollership:** Comptrollership Plans were designed to fulfill the documented guidance requirements as set out in “A Framework for Effective Comptrollership in the Government of Manitoba” (Comptrollership Framework) established by the Office of the Provincial Comptroller. The plans were completed for each partner department and include policy and process enhancements to ensure all financial activities (budgeting, transactions, payroll, reporting, training, etc.) fall within established comptrollership standards. These plans are living documents, currently evolving to better meet the standards set as well as the partner departments’ operational needs.

**Increase Accuracy in Budget Forecasting:** Facilitated an improvement in forecasting, for the 2022/2023 fiscal year, by increasing focus on ensuring financial reporting was accurate, reliable, and completed on a timely basis. A synthesized approach to information gathering and reporting was created. This involved working to establish consistent requests for information and aligning outputs for consistency with Treasury Board requirements, including forecasting methodologies, reporting format and content.

**Deliver on a number of information communication technology initiatives:** As part of the department’s role as a central support for digital service, the division was responsible for delivering on digital initiatives, including development of a Strategic Information and Technology Roadmap to improve the department’s

technology platform and interactions with agencies and with the public. During the 2023/2024 estimates, Information Communications and Technology Shared Services was transferred to the Department of Consumer Protection and Government Services, along with responsibility for these initiatives.

## Performance Measures

2.b Percent of Payments Made to Suppliers On Time

5.c Percent of Suppliers Paid Electronically

### 1 (a) Ministers' Salary

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl. No.
	2022/2023	FTEs	\$ (000s)	Over/(Under) \$ (000s)	
	\$ (000s)				
Minister of Finance	47	1.00	42	5	
<b>Total Sub-Appropriation</b>	<b>47</b>	<b>1.00</b>	<b>42</b>	<b>5</b>	

### 1 (b) Executive Support

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl. No.
	2022/2023	FTEs	\$ (000s)	Over/(Under) \$ (000s)	
	\$ (000s)				
Salaries and Employee Benefits	753	7.00	643	110	
Other Expenditures	74	-	89	(15)	
<b>Total Sub-Appropriation</b>	<b>827</b>	<b>7.00</b>	<b>732</b>	<b>95</b>	

### 1 (c) Central Finance

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl. No.
	2022/2023	FTEs	\$ (000s)	Over/(Under) \$ (000s)	
	\$ (000s)				
Salaries and Employee Benefits	5,109	76.00	5,874	(765)	
Other Expenditures	78,549	-	1,985	76,564	1
Less: Recoverable from Other Appropriations	(469)	-	(560)	91	
<b>Total Sub-Appropriation</b>	<b>83,189</b>	<b>76.00</b>	<b>7,299</b>	<b>75,890</b>	

Explanation(s):

1. Variance is due to the Family Affordability Program primarily funded through Supplementary Funding.

## 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

**Reduce Government Fees Paid by Manitoba Hydro:** Provided analysis and advice that led to the decision to reduce waterpower rental and debt guarantee fee paid by Manitoba Hydro to Manitoba starting in 2022/2023. The division worked with the Department of Environment and Climate to implement regulatory changes associated with this initiative. The savings ensure Manitoba Hydro continues to be affordable for ratepayers and helps to Create Conditions to Improve Quality of Life.

**Delivered the Government of Manitoba's Response to the ERBK Generating Station:** The Manitoba government committed to respond to the ERBK recommendations. With the support of the expert panel, the Manitoba government response to the ERBK report is comprised of seven action areas that cover all 51 recommendations from the report, as follows (1) Manitoba Hydro Mandate; (2) Provincial Energy Strategy; (3) Integrated Resource Planning Framework; (4) Major Capital Planning; (5) Government/Regulatory Oversight; (6) Indigenous Partnerships; (7) Accountability. The Manitoba government's response was finalized and released in November 2022, with actions now being implemented.

**Integrated Resource Plan:** Initiated the work to develop the framework for Manitoba Hydro's Integrated Resource Plan by issuing a public Request for Proposal for consulting services to advise the department and hosting collaborative meetings with Manitoba Hydro and Efficiency Manitoba.

**Protected Manitoba Hydro Customers:** and support informed decision-making by directing Manitoba Hydro to pause all requests from new cryptocurrency customer. At the request of Manitoba Hydro, the pause is in place until spring 2024 to enable the corporation to assess the impacts of the cryptocurrency industry on its system.

**Enabled Cannabis Retail Partners to Retain Their Earnings:** The division led work that resulted in the introduction of legislation that would repeal the social responsibility fee on cannabis sales. The division worked with the Liquor, Gaming and Cannabis Authority and Manitoba Liquor and Lotteries. After four years of legalization, the cannabis market has matured and regulatory costs to the province have stabilized. Small businesses in Manitoba's cannabis sector will have more financial room to build their business, driving economic activity in the province and supporting the department's objective to Foster Private Investment for Economic Growth.

**On-Time Delivery of Correspondence Services:** Time to respond was improved in 2022/2023 from the baseline year with the support of Deputy Ministers' Offices and the Crown Corporations. The division will continue to work with Deputy Ministers' Offices and the Crown Corporations to strive to attain the target consistently. Responding to citizen's needs and fostering greater citizen engagement in governance processes supports informed decision-making and is fundamental to a responsible democratic government.

**Reduce Access to Information Backlog:** To support the department’s objective to Be Transparent, Crown Services worked collaboratively with the Finance FIPPA Unit and dedicated staff resources to gather, review and respond to all FIPPA requests for the two-year backlog period.

**Ensure Alignment and Accountability:** 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.

**Performance Measures**

3.e On-Time Delivery of Correspondence Services

5.e. Achieve Targeted Number of Collaboration Table Meetings

**2 (a) Crown Services**

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl. No.
	2022/2023	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	410	8.00	817	(407)	
Other Expenditures	208	-	261	(53)	
<b>Total Sub-Appropriation</b>	<b>618</b>	<b>8.00</b>	<b>1,078</b>	<b>(460)</b>	

**Fiscal Policy and Corporate Services (Res. No. 7.3)**

**Fiscal Policy and Corporate Services**

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**

**Deliver on Manitoba’s Tax Relief Commitments:** In 2022/2023, the division supported the development, introduction and passage of the BITSA Act, 2022 as well as the development and introduction of the BITSA Act, 2023. These bills provided significant new tax relief to Manitobans. The division also continued to deliver the School Tax Rebate program and administered affordability tax credits for families and seniors and the Carbon Tax Relief Tax Credit.

**Improve Tax Measure Outcomes:** To support the department’s objective to Create Conditions to Improve Quality of Life, the Taxation Analysis Branch undertakes regular, annual reviews of a selection of tax measures. This year one credit was prioritized for review.

**Improve Data Access for Northern Communities:** The Manitoba Bureau of Statistics initiative looks to improve data on population counts for the IRNR Northern Community Areas. MBS is currently working with IRNR to mitigate the population challenges from the Census 2021 collection. The goal of developing a dwelling registry through administrative and spatial data would benefit the IRNR and resolve ongoing population discrepancies. This initiative requires more effort and access to micro data sources.

**Foster Diversity and Inclusion through Sharing and Learning:** The Corporate Services Branch chairs the department’s EDI Committee, dedicating resources to manage this important work and associated communication platforms (website, newsletter, events). This year the committee completed the following four projects:

- Employee Development and Inclusion Resource intranet site, launched in July, to improve access to employee development and learning tools. The Employee Development and Inclusion Resource Site for Finance had for its first year, 525 visitors and over 15,270 clicks on the site
- Virtual learning sessions held during the department’s “Championing Change in Finance” Learn at Work Week in September 2022.
- Quarterly Learning Sessions (two Union 101 informational sessions, Civil Service Superannuation Board information session, Winnipeg Art Gallery virtual tour).
- A quarterly Truth and Reconciliation Newsletter.

**Enable Truth and Reconciliation Learning:** This year the EDI Committee supported this department initiative, and the greater objective to Advance Truth and Reconciliation, by hosting a virtual tour of the “National Indigenous Residential School Museum of Canada Inc.” a virtual tour of the “Winnipeg Art Gallery (WAG) the Inuit, First Nations and Metis artists in exhibition within WAG-Quamajuq”, and hosting Dr. Tiffany Prete, assistant professor in the Department of Sociology at the University of Lethbridge in an engaging presentation titled, “Why Can’t You Just Get Over It. Over 150 staff in total attended these virtual events. The Committee led “On to the Next Chapter” book club for government staff, with two Truth and Reconciliation books written by Canadian Indigenous authors.

Over 300 Finance staff receive a quarterly newsletter showcasing Manitoba Indigenous initiatives such as Naawi-Oodena updates and information about Manitoba Indigenous initiatives (such as renaming of Winnipeg City streets, etc.). A dedicated website hosts the information along with other Indigenous resources and links (Hudson Bay’s Building, Canadian Museum of Human Rights Witness Blanket, etc.).

**Enhance Data Collection:** To support the department’s objective to Foster and Advance Innovation, the Corporate Services Branch designed an online platform to track and monitor progress on the department’s key performance measures. The system, which launched in the new year, collects single points of data and pulls them into an end-to-end strategy management system for effortless reporting and real-time, centralized access to information.

### **Performance Measures**

- 1.d Percent of Refundable Tax Credits Meeting Expected Outcomes
- 3.b Number of Visits to Manitoba Bureau of Statistics Website
- 3.c Number of Analytical Products and Tools Available for Use
- 3.d Percent of Refundable Tax Credits Reviewed Within 5 Years
- 10.d Percent of Collaborations Directly Related to Increasing Data Literacy
- 13.c Percent of Validated Returns with Tax Credit Claims Denied
- 16.b Accuracy of Summary Revenue Projections Within 5%



### 3 (a) Fiscal Policy and Corporate Services

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl.
	2022/2023 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	No.
Salaries and Employee Benefits	3,466	42.00	3,507	(41)	
Other Expenditures	772	-	752	20	
Less: Recoverable from Other	-	-	(10)	10	
<b>Total Sub-Appropriation</b>	<b>4,238</b>	<b>42.00</b>	<b>4,249</b>	<b>(11)</b>	

## Communications and Engagement (Res. No. 7.4)

### Communications and Engagement

**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.

**Information and Privacy Policy Secretariat:** 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 legislation. Provides information resources about the public right of access to information and the protection of privacy.

### Communications and Engagement

Sub-Appropriations	2022/2023 Actual \$(000s)	2022/2023 Authority	
		FTEs	\$(000s)
Communications and Engagement	5,151	54.00	5,893
Information and Privacy Policy Secretariat	537	7.00	562
<b>TOTAL</b>	<b>5,688</b>	<b>61.00</b>	<b>6,455</b>

### Key Results Achieved

**Make Public Engagements Visible and Accessible:** EngageMB connects Manitobans to government decision-making. The division assists departments in setting up public engagement opportunities on EngageMB and drives traffic to the portal through promotion. Activity on the portal includes:

- 4,536 new registrations.
- 148,000 site visits.
- 179,693 individual touchpoints Manitobans had with any governmental public engagement activities.

During the pre-budget engagement process the department coordinated a variety of ways for Manitobans to share their perspectives, resulting in 29,934 individuals participating and as follows:

- 15,758 took part in telephone town halls,
- More than 10,078 took part in online polls.
- 127 individuals attended public meetings.
- 3,971 responses to online surveys through EngageMB.

Training in International Association of Public Participation Foundations course was delivered to 380 public servants. This training supports departments to lead public engagements that inform decision-making.

**Reduce Access to Information Backlog:** To advance transparency through improving response times of access to information requests, the Access and Disclosure Unit was created. This unit processes requests for Manitoba Finance, Manitoba Executive Council, the PSC and Manitoba Consumer Protection and Government Services. In addition to processing over 600 new requests, the unit processed 650 outstanding requests to reduce the number of backlogged requests by 94%.

**Improve Access to Information:** The Information and Privacy Policy Secretariat joined the division to continue providing corporate support to government's FIPPA practice and provide information to the public and other public bodies in support of the department's objective to advance transparency. Support includes:

- Training 439 individuals across Manitoba public bodies to increase understanding and compliance in the administration of FIPPA.
- Responding to over 1,000 enquiries from the public and public bodies through the Access and Privacy Help Desk.

**Gain Public Opinion Insights:** A new quarterly citizen satisfaction survey was launched in the fourth quarter of 2022/2023, to inform whole-of-government policy and strengthen a culture of client-centred service. The division is exploring a process to include department specific questions and a communication strategy for survey results.

**Deliver Through Digital Experience:** The division developed a scope of work and posted a request for proposals during the fourth quarter of 2022/2023 to secure a vendor to revitalize Manitoba.ca. This project will refresh Manitoba's digital look, while taking a user-centred approach.

**Increase Efficiencies in Manitoba Client Services:** The division began measuring client satisfaction and introduced a new dashboard to support the department's objective of fostering a culture of client-centred service:

- Manitoba General Inquiry: A post-call survey was introduced during the fourth quarter of 2022/2023. Initial results on customer service and satisfaction are positive, as 81 per cent of respondents described the level of customer service experience as excellent.
- Media Dashboard: A dashboard was developed to display real-time media calls to the Government Newsroom. This dashboard is also available to senior officials to streamline responses, monitor media interest and topics of the day.

**Connect Senior Government Decision-Makers to Employees:** The division provided leadership in the development and implementation of the survey, the communication plan to encourage survey participation, and liaised with the vendor to deliver the survey and results.

## Performance Measures

- 7.a Individual Citizen Engagement Touchpoints (Manitoba Finance)
- 7.b Individual Citizen Engagement Touchpoints (Government)
- 7.c Percent of Citizens Aware of EngageMB
- 7.d Percent of Citizens Confident in their Ability to Influence Government Decisions
- 8.a Percent of FIPPA Responses Completed On-Time (Manitoba Finance)
- 8.b Percent of FIPPA Responses Completed On-Time (Government)
- 9.b Percent of Citizens Satisfied with Government Services
- 9.c Percent of Citizens Satisfied with Manitoba Government Inquiry Contact Centre (MGI) Services

### 4 (a) Communications and Engagement

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl. No.
	2022/2023	FTEs	\$ (000s)	Over/(Under) \$ (000s)	
	\$ (000s)				
Salaries and Employee Benefits	4,278	54.00	4,130	148	
Other Expenditures	1,498	-	2,524	(1,026)	1
Less: Recoverable from Other	(625)	-	(761)	136	
<b>Total Sub-Appropriation</b>	<b>5,151</b>	<b>54.00</b>	<b>5,893</b>	<b>(742)</b>	

Explanation(s):

1. Variance is due to a reduction in public information initiatives related to COVID 19.

### 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 FIPPA, and related regulation. Provides information resources about the public right of access to information and the protection of privacy.

### 4 (b) Information and Privacy Policy Secretariat

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl. No.
	2022/2023	FTEs	\$ (000s)	Over/(Under) \$ (000s)	
	\$ (000s)				
Salaries and Employee Benefits	512	7.00	525	(13)	
Other Expenditures	25	-	37	(12)	
<b>Total Sub-Appropriation</b>	<b>537</b>	<b>7.00</b>	<b>562</b>	<b>(25)</b>	

## 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

**Treasury Management System:** The division's most significant source of fostering and advancing innovation is development of a new operating system. The division committed significant resources to evaluate whether existing government systems have the functionality and capabilities to meet the business requirements. Next steps will be to work with a Systems Integrator to look specifically at cash management and banking requirements.

**Increase Accuracy in Core Public Debt Expense Forecasting:** Core Public Debt Expense is a significant component of the Province's expenditures and the accuracy of that forecast supports the department's objective of providing value for money. To support this initiative, Treasury reviewed various components of the forecasting model with the goal of reducing the extensive reliance on spreadsheets for this process. It is anticipated that a new Treasury Management System will provide significant integration of program components from multiple systems to improve the Core Public Debt forecasting process.

**Liquidity Overview:** The division was instrumental in ensuring healthy liquidity levels throughout 2022/2023, which provided flexibility on the timing of borrowing during a volatile capital markets environment. To further support the department's objective to Manage Liquidity, the division also collaborated with the Department, TBS and Manitoba Hydro to review Hydro's short-term funding and liquidity requirements.

### Performance Measures

5.d Progress of Treasury Management System Development and Implementation

13.b Accuracy of Core Public Debt Expense Forecast to Actual Within 5%

13.d Percent of Borrowing Done Outside of Canada

### 5 (a) Treasury

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl. No.
	2022/2023	FTEs	\$(000s)	Over/(Under) \$(000s)	
	\$(000s)				
Salaries and Employee Benefits	2,377	24.00	2,386	(9)	
Other Expenditures	122	-	146	(24)	
<b>Total Sub-Appropriation</b>	<b>2,499</b>	<b>24.00</b>	<b>2,532</b>	<b>(33)</b>	

## 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.

### Compliance and Enforcement

Sub-Appropriations	2022/2023	2022/2023 Authority	
	Actual \$(000s)	FTEs	\$(000s)
Taxation Administration	9,737	41.30	2,767
Tax Information	1,994	28.00	2,222
Audit	8,053	106.00	9,640
Tax Appeals Commission	20	-	16
<b>TOTAL</b>	<b>19,804</b>	<b>175.30</b>	<b>14,645</b>

### Key Results Achieved

**Simplified and Modernized Provincial Tax System:** The division co-supported the Tax Competitiveness Working Group in providing information on Manitoba taxes and completing data analysis, as requested. This assists the working group on providing advice to further the province's ongoing work to modernize Manitoba's tax system, making it more affordable and more competitive with other jurisdictions.

The division led the legislation changes required to:

- Continue with increases to Health and Post-Secondary Education Tax levy thresholds. In 2023, the exemption threshold increased to \$2.0 million, additionally exempting 180 employers from this tax. Further, increasing the payroll threshold to \$4 million benefits an additional 690 employers who pay less tax.
- Make fuel tax-exempt that fuel used in off-road operation of peat harvesting equipment. These changes make Manitoba's treatment consistent with most Canadian jurisdictions.

**Strengthen and Modernize Tax Arrangements:** To support Indigenous economic reconciliation, the division began its work with Manitoba First Nations on modernizing Manitoba's Tobacco Band Assessment program. Agreements support Manitoba First Nations in charging assessments on tobacco sold to First Nations' purchasers of tobacco sold on reserve. This work is continuing in 2023/2024.

**Modernize Public Service / Improve Customer Experience and Outcomes:** The division supports innovation and informed decision-making through a number of projects intended to simplify and increase accessibility of information.

- Beginning October 2022, manually completed paper returns were replaced with online (TAXcess) Tobacco Tax return filing and tax payments. TAXcess is Manitoba's online service providing a simple and secure way for businesses to register, file returns, and pay and view their Manitoba tax accounts.
- The cost of living is increasing at its fastest pace in decades. Help to make ends meet was provided to Manitobans through the Family Affordability Package and Carbon Tax Relief Fund programs. The division's Tax Assistance Office serves an important role of answering questions about the programs and assisting the timely delivery of cheques to those who are eligible. Over 6,000 inquiries on the status of payments were made by the public.

- The division continued development of an online Primary Caregiver Tax Credit application. The current application is paper based that is inefficient and time-consuming to complete and process. The division is receiving approximately 5,000 applications annually requiring data entry into our database. The online version is expected to go-live in Fall 2023.

## Performance Measures

1.a Accounts Receivable as a Percentage of Total Provincially Administered Tax Revenue

1.b Percent of Targeted Tax Reviews Completed

1.c Tax Inquiry Call Wait Times

### 6 (a) Taxation Administration

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl. No.
	2022/2023	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	2,205	41.30	2,331	(126)	
Other Expenditures	7,532	-	436	7,096	1
<b>Total Sub-Appropriation</b>	<b>9,737</b>	<b>41.30</b>	<b>2,767</b>	<b>6,970</b>	

Explanation(s):

- Variance is due to the year end Allowance for Doubtful Accounts required for Retail Sales Tax, Health and Education Tax and Tobacco Tax.

### 6 (b) Tax Information

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl. No.
	2022/2023	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	1,745	28.00	2,020	(275)	
Other Expenditures	249	-	202	47	
<b>Total Sub-Appropriation</b>	<b>1,994</b>	<b>28.00</b>	<b>2,222</b>	<b>(228)</b>	

### 6 (c) Audit

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl. No.
	2022/2023	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	7,289	106.00	8,696	(1,407)	1
Other Expenditures	764	-	944	(180)	
<b>Total Sub-Appropriation</b>	<b>8,053</b>	<b>106.00</b>	<b>9,640</b>	<b>(1,587)</b>	

Explanation(s):

- Variance is due to vacancies and related staffing costs.

## 6 (d) Tax Appeals Commission

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl.
	2022/2023	FTEs	\$(000s)	Over/(Under)	No.
	\$(000s)			\$(000s)	
Other Expenditures	20	-	16	4	
<b>Total Sub-Appropriation</b>	<b>20</b>	<b>-</b>	<b>16</b>	<b>4</b>	

## Treasury Board Secretariat (Res. No. 7.7)

### Treasury Board Secretariat

Provides analytical support to the Treasury Board in fulfilling its responsibilities for fiscal management, program and organizational reviews as established under the Financial Administration Act (FAA), including: the integration of policy decisions with the longer term fiscal plans of government; the analysis and monitoring of program performance measures and the fiscal position of the Government of Manitoba; the planning and co-ordination of the budgetary process; undertaking strategic initiatives and targeted program reviews and co-ordination of the use of balanced scorecards across government; establishing and overseeing corporate comptrollership and financial management policies for government provision of internal audit and advisory services to government departments and agencies regarding internal controls; the preparation of the Summary Public Accounts for government in accordance with Public Sector Accounting Standards and; evaluating and overseeing accounting and financial management policies and systems across government to effectively deliver summary financial statements that reflect the actual financial position of the Government of Manitoba.

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, which include:

- Preparing the estimates;
  - Management practices and systems for the government reporting entity;
  - Fiscal management and control of the government reporting entity, including the management and control of expenditures and revenues;
  - Evaluating programs of the government reporting entity;
  - Approving the internal structure of a government department and the staffing complement and spending levels required for the delivery of government programs;
  - Ensuring accountability of the government to the Legislative Assembly for the delivery of programs by the government reporting entity;
  - Establishing an audit committee to oversee the internal audit system for the government reporting entity; and
  - Other matters assigned to it by the Lieutenant Governor in Council.
- i) 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.
- 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.
- Analytical support and recommendations to TBS in fulfilling its responsibilities for fiscal management, program, and organizational reviews.
- Advise to the Cabinet, Treasury Board and the Clerk of Executive Council,
- Development and implementation of a financial policy framework for Government.
- Supporting Treasury Board and the Minister of Finance through agenda management, financial and analytical support and strategic management advice, and communication of decisions to departments.
- Preparation of the Annual Report and Public Accounts of the Government of Manitoba.
- Implementing strategic initiatives and targeted program reviews, and co-ordinated the use of balanced scorecards across government.
- Accounting, financial and administrative policy frameworks through the Financial Administration Manual and the General Manual of Administration.
- Independent and objective assurance to strengthen internal control and oversight of expenditures to medical practitioners, including physicians, oral surgeons, chiropractors and optometrists in accordance with The Health Services Insurance Act (HSIA) delegated by the Minister of Health to the Office of the Provincial Comptroller.
- 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
- Analytical Services
- Fiscal Management and Capital Planning
- Office of the Provincial Comptroller
- Internal Audit
- Scorecards
- Strategic Initiatives

TBS also includes administrative support services for TBS staff, Treasury Board and the Treasury Board Audit Committee, 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 March 7, 2023.
- 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.



- Expanded the three-year Capital Planning and reporting cycle introduced in Budget 2022 to a five-year cycle in Budget 2023.
- Through the Appropriation Act and the creation of a new enabling appropriation for Capital, introduced flexibility to capital project management.
- 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 FAA, a multi-year initiative to further improve the financial management and accountability of government departments and reporting entities. The legislative improvements to The FAA 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.
- Implemented two new Public Sector Accounting Standards for summary government: The Asset Retirement Obligation and Financial Instruments, and associated standards in 2022/2023 fiscal year. Continued to perform risk-based auditing of fee for service physician's billings to the Province, a \$1.4 B budget item. The work also continued to address 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 2022/2023 fiscal year. Provided direct support to all government departments on the development of performance measures, including the alignment of Health strategic plan to the department scorecard.
- Redesigned the 2022/2023 department Annual Report document to report on the results of the performance measures and support government's efforts to improve accountability and transparency.
- 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).
- Through a tender process, negotiated and awarded a contract for Medical Aviation Services.
- Completed detailed program reviews including the Drivers and Vehicles Act Administration by (MPI), restorative justice programs in Manitoba.
- Supported departmental initiatives with sophisticated multi-variate financial models.

## 7 (a) Treasury Board Secretariat

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl. No.
	2022/2023	FTEs	\$(000s)	Over/(Under) \$(000s)	
	\$(000s)		\$(000s)	\$(000s)	
Salaries and Employee Benefits	9,463	98.00	9,524	(61)	
Other Expenditures	2,739	-	2,639	100	
<b>Total Sub-Appropriation</b>	<b>12,202</b>	<b>98.00</b>	<b>12,163</b>	<b>39</b>	

## Policy and Planning Secretariat (Res. No. 7.8)

### Policy and Planning Secretariat

Provides advice and support to Cabinet in advancing major government initiatives.

The Policy and Planning Secretariat is a small staff group, which provides advice and support to the premier of Manitoba and the Cabinet as a whole in advancing major government initiatives.

The ABCs Office is part of the Secretariat. The ABC's Office oversees Manitoba government appointments to approximately 160 ABCs. These are entities established by government to carry out a range of functions and services, and include councils, authorities, advisory bodies, funding bodies, professional organizations and quasi-judicial tribunals.

### Key Results Achieved

- Providing timely and effective policy advice and services to the Premier and the Cabinet as a whole.
- Supporting the advancement of major government commitments and initiatives.
- Providing timely and thorough analysis of information and submissions for the Premier of Manitoba and the Cabinet.
- Focusing on the ABC process becoming more transparent, effective and efficient in accordance with the recommendations outlined in the 2012 Auditor General's Report.
- Increasing board member representation and diversity in terms of Indigenous persons, visible minorities, persons with disabilities, gender balance, bilingual persons, and regional representation so that the boards better reflect the population they serve.

### 8 (a) Policy and Planning Secretariat

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl. No.
	2022/2023	FTEs	\$(000s)	Over/(Under) \$(000s)	
	\$(000s)				
Salaries and Employee Benefits	1,780	15.00	1,900	(120)	
Other Expenditures	131	-	400	(269)	
<b>Total Sub-Appropriation</b>	<b>1,911</b>	<b>15.00</b>	<b>2,300</b>	<b>(389)</b>	

## Intergovernmental Affairs (Res. No. 7.9)

Federal-Provincial Relations: Provides advice, analysis, and support in managing Manitoba's relations with the federal government and other provincial/territorial governments.

International Relations: Provides advice, analysis, and support for Manitoba's international activities and manages Manitoba's relationships with foreign governments.

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.

Intergovernmental Affairs directly supports the Premier with their 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.

Intergovernmental Affairs 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.

### Intergovernmental Relations

<u>Sub-Appropriations</u>	<u>2022/2023</u>	<u>2022/2023 Authority</u>	
	<u>Actual</u>	<u>FTEs</u>	<u>\$(000s)</u>
	<u>\$(000s)</u>		
Federal-Provincial Relations	1,277	10.00	1,142
International Affairs	730	10.00	1,380
<b>TOTAL</b>	<b>2,007</b>	<b>20.00</b>	<b>2,522</b>

### Key Results Achieved

- Supporting the Premier as Chair of the Council of the Federation, including preparation for hosting the annual summer meeting in Winnipeg.
- 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).

### 9 (a) Federal-Provincial Relations

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl. No.
	2022/2023	FTEs	\$ (000s)	Over/(Under) \$ (000s)	
Salaries and Employee Benefits	970	10.00	848	122	
Other Expenditures	307	-	294	13	
<b>Total Sub-Appropriation</b>	<b>1,277</b>	<b>10.00</b>	<b>1,142</b>	<b>135</b>	

### 9 (b) International Relations

Expenditures by Sub-Appropriation	Actual	Authority 2022/2023		Variance	Expl. No.
	2022/2023	FTEs	\$ (000s)	Over/(Under) \$ (000s)	
Salaries and Employee Benefits	650	10.00	1,011	(361)	
Other Expenditures	80	-	369	(289)	
<b>Total Sub-Appropriation</b>	<b>730</b>	<b>10.00</b>	<b>1,380</b>	<b>(650)</b>	

## Costs Related to Capital Assets (Non-Voted)

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

### 10 Costs Related to Capital Assets

<b>Expenditures by Sub-Appropriation</b>	<b>Actual 2022/2023 \$(000s)</b>	<b>Authority 2022/2023 FTEs</b>	<b>Authority 2022/2023 \$(000s)</b>	<b>Variance Over/(Under) \$(000s)</b>	<b>Expl. No.</b>
Amortization Expense	374		424	(50)	
<b>Total Sub-Appropriation</b>	<b>374</b>		<b>424</b>	<b>(50)</b>	

# 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.

Through fiscal year 2022/23, the Department undertook the following specific activities toward managing its risks.

<b>Risk</b>	<b>Activities taken to reduce / remove risk</b>
Human Resources	The department branches continue 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 Division, 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. 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 had two fraud incidents in 2022/23 that are under investigation.

## Regulatory Accountability and Red Tape Reduction

Manitoba Finance's total, net change and percentage change of regulatory requirements for 2022/23

### Regulatory requirements

	April 1, 2022	March 31, 2023
Total Number of Regulatory Requirements	76,914	76,780
Net Change	(537)	-
Percentage Change	(.32%)	-%

- Total number of regulatory requirements includes transfers of regulatory requirements in and out of the department in 2022/2023.
- Net change includes the changes (sum of decreases and increases) in regulatory requirements undertaken by the department in 2022/2023 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 2022/2023 and is net of transfers of regulatory requirements in and out of the department.

Manitoba Hydro	April 1, 2022	March 31, 2023
Total Number of Regulatory Requirements	13,685	12,414
Net Change	(65)	(1,326)
Percentage Change	(.47%)	(9.69%)

- Total number of regulatory requirements includes transfers of regulatory requirements in and out of the department in 2022/2023.
- Net change includes the changes (sum of decreases and increases) in regulatory requirements undertaken by the department in 2022/2023 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 2022/2023 and is net of transfers of regulatory requirements in and out of the department.

# 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 MFSA, for fiscal year 2022/2023.

Information Required Annually (per section 29.1 of PIDA)	Fiscal Year 2022/23
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.

<b>Equity Group</b>	<b>Benchmarks</b>	<b>% Total Employees as at March 31, 2023</b>
Women	50%	58.5%
Indigenous Peoples	16%	6.9%
Visible Minorities	13%	33.7%
Persons with Disabilities	9%	7.9%

## Appendix A - 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 SOA is accountable to the Minister:

### Manitoba Financial Services Agency

MFSA is an SOA under The Special Operating Agencies Act. MFSA 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	Actual	Authority 2022/2023		Variance	Expl.
	2022/2023	FTEs	\$ (000s)	Over/(Under)	No.
	\$ (000s)			\$ (000s)	
Salaries and Employee Benefits	4,166	42.60	4,516	(350)	
Other Expenditures	1,619	-	1,924	(305)	
<b>Total Sub-Appropriation</b>	<b>5,785</b>	<b>42.60</b>	<b>6,440</b>	<b>(655)</b>	

For more information please visit: <https://mbsecurities.ca/>

## Appendix B – 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 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](http://www.hydro.mb.ca)

### **Deposit Guarantee Corporation of Manitoba (DGCM)**

DGCM 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.

DGCM 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](http://www.dgcm.ca)

### **Insurance Council of Manitoba (ICM)**

ICM 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 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](http://www.icm.mb.ca)

### **Special Operating Agencies Financing Authority**

The Special Operating Agencies Financing Authority (SOAFA) was a body corporate established under The Special Operating Agencies Financing Authority Act. The SOAFA Act was repealed in November 2022 and the associated ORE was eliminated.

## Appendix C - 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 Act (SM 2001, c. 39)
- The Chartered Professional Accountants Act (SM 2015, c. 5)
- The Commodity Futures Act (SM 1996, c. 73)
- The Cooperatives Act [Section 7.1] (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)
- The Crown Corporations Governance and Accountability Act (SM 2017, c. 19)
- The Emissions Tax on Coal and Petroleum Coke Act (SM 2011, c. 41, Sch. A)
- 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 King's Printer Act (SM 2013, c. 39, Sch. B)
- 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)
- The Municipal Taxation and Funding Act (RSM 1987, 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) [Parts I, I.1, II.1, III, III.3, IV, V.1 and V.2, and section 1 and Part VI as they relate to subjects covered under Parts I, I.1, II.1, III, III.3, IV, V.1 and V.2 ]
- 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 Real Estate Services Act (SM 2015, c. 45)
- 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 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) (
- 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 (Government Business Enterprises). 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.