

Budget 2023

**SUPPLEMENT TO
THE ESTIMATES
OF EXPENDITURE**

**BUDGET
COMPLÉMENTAIRE**

2023/24

Manitoba Enabling Appropriations,
Tax Credits and Public Debt

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

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 territoires ancestraux des peuples anishinabé, anishinewuk, dakota oyate, denesuline et nehethowuk.

Nous reconnaissons que le Manitoba se trouve 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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**Supplement
to the Estimates
of Expenditure
2023/24**

**Manitoba Enabling
Appropriations, Tax
Credits and Public
Debt**

**Budget
complémentaire
2023-2024**

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



MINISTER OF FINANCE

Room 103
Legislative Building
Winnipeg, Manitoba R3C 0V8
CANADA

Minister's Message

I am pleased to provide the 2023/24 Manitoba Enabling Appropriations, Tax Credits and Public Debt Supplement to the Estimates of Expenditure. As the Minister responsible for Manitoba Enabling Appropriations, Tax Credits and Public Debt, I am accountable for the basis on which the Supplement to the Estimates of Expenditure is prepared and for achieving the specific objectives listed in this document.

Overview of the Supplement to the Estimates of Expenditure

This Supplement is intended to provide additional information to the Members of the Legislative Assembly and the public in their review of departmental information contained in the Summary Budget and departmental information contained in the Estimates of Expenditure for the fiscal year ending March 31, 2024.

This supplement includes information on three separate business areas (Enabling Appropriations, Tax Credits and Public Debt) and how they align to the Summary Budget. This supplement also includes information on these business areas that aligns with the Estimates of Expenditure and details the annual appropriations to be approved by the Legislative Assembly through an appropriation act. The financial information is meant to supplement not replicate the detail included in the Estimates of Expenditure. For commitment level detail by sub-appropriation, please refer to the Estimates of Expenditure.

This supplement is different from the other departmental supplements due to the unique nature of these business areas. There are no staff in these business areas and therefore there is no information to report related to departmental staffing and full time equivalent (FTE) details that are part of the other departmental supplements.

Other departmental supplements focus on strategic priorities and align with the department's balanced scorecards. The business areas in this supplement provide authority as described below, but do not have any strategic priorities or balanced scorecard measures to report.

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

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

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

"Original signed by"

Honourable Cliff Cullen
Deputy Premier
Minister of Finance





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

Message ministériel

J'ai le plaisir de présenter le budget complémentaire 2023-2024 relatif aux crédits d'autorisation, aux allègements fiscaux et à la dette publique du Manitoba. En tant que ministre responsable des crédits d'autorisation, des allègements fiscaux et de la dette publique, j'assume une responsabilité quant aux fondements sur lesquels repose l'établissement du budget complémentaire et à l'atteinte des objectifs énumérés dans ce document.

Aperçu du budget complémentaire

Le présent document fournit un complément d'information aux députés à l'Assemblée législative ainsi qu'au public afin de les aider à passer en revue les renseignements ministériels présentés dans le budget sommaire et le Budget des dépenses pour l'exercice se terminant le 31 mars 2024.

Ce budget complémentaire comprend des renseignements sur trois domaines d'activité distincts (crédits d'autorisation, allègements fiscaux et dette publique) et la façon dont ils reflètent l'information contenue dans le budget sommaire. Ce document comprend également des renseignements au sujet de ces domaines d'activité qui s'harmonisent avec le contenu du Budget des dépenses, et donne le détail des affectations de crédits annuels que l'Assemblée législative doit approuver au moyen d'une loi portant affectation de crédits. Les renseignements financiers sont destinés à compléter et non pas à répéter l'information figurant dans le Budget des dépenses. Pour en savoir plus au sujet du niveau d'engagement par sous-crédit, veuillez vous reporter au Budget des dépenses.

Le présent document diffère des autres budgets complémentaires ministériels en raison de la nature particulière de ces domaines d'activité. Contrairement aux autres budgets complémentaires, celui-ci ne contient aucune information au sujet des effectifs et des équivalents temps plein (ETP) ministériels du fait qu'aucun personnel n'est associé à ces domaines d'activité.

Les autres budgets complémentaires ministériels mettent l'accent sur les priorités stratégiques et reflètent le tableau de bord équilibré de leur ministère. Les domaines d'activité dont il est question dans le présent document comprennent des rubriques relatives aux autorisations de dépenser, dont le lecteur trouvera la description ci-dessous. Cependant, le document ne présente aucune priorité stratégique ni aucune mesure associée à un tableau de bord équilibré.

Les crédits d'autorisation comprennent un ensemble de rubriques relatives aux autorisations de dépenser pour les programmes qui sont administrés par plusieurs ministères lorsqu'il est préférable de connaître le montant total accordé à chacun de ces programmes ou lorsque la répartition des fonds entre les divers ministères n'est pas encore déterminée au moment de l'impression du Budget. Dans certains cas, le ministre des Finances affecte des fonds aux ministères à partir des crédits d'autorisation, selon le besoin. Dans d'autres cas, les ministères ont le pouvoir d'imputer directement à la rubrique ad hoc les dépenses autorisées.

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

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

Le vice-premier ministre et ministre des Finances,

« *Original signé par* »

Cliff Cullen



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Financial Details

Consolidated Expenditures

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

Main Appropriations	Part A- Operating	Other Reporting Entities	Consolidation and Other Adjustments	2023/24 Summary	2022/23 Summary
					\$(000s)
Enabling Appropriations	988,911	-	-	988,911	872,774
Tax Credits	724,470	-	(574,670)	149,800	146,500
Public Debt	1,086,521	-	200,991	1,287,512	1,024,920

Overview of Capital Investments

Capital Assets – Internal Service Adjustments

Provides for the acquisition of equipment.

	2023/24	2022/23	
Internal Service Adjustments Part B - Capital Investment	\$(000s)		Expl.
Capital Assets	8,500	59,410	1
Information and Communication Technologies Projects	78,800	76,131	
The Idea Fund	10,000	10,000	
Restart Capital Program	-	110,860	2
Other Contingencies	117,938	-	3
TOTAL	215,238	256,401	

Explanation

1. Reduction in authority included in Budget 2023 for Waverley West School Projects delivered by the Department of Consumer Protection and Government Services on behalf of the Public School Divisions.
2. Reduction in authority included in Budget 2023 for the Manitoba Restart Capital Program in roads and highways infrastructure. The program was a three-year commitment that concluded in 2022/23.
3. New authority introduced in Budget 2023 to provide for other contingencies for Part B capital including inflationary and other price increases.

Other Reporting Entities Capital Investment – Contingencies

Provides for contingencies for Part D capital including inflationary and other price increases.

	2023/24	2022/23	
Internal Service Adjustments Part D – Other Reporting Entities Capital Investment	\$(000s)		Expl.
Contingencies	107,395	-	1
TOTAL	107,395	-	

Explanation

1. New authority introduced in Budget 2023 to provide for other contingencies for Part D capital including inflationary and other price increases.

Enabling Appropriations Financial Operating Information – Part A Expenditure

Internal Service Adjustments, Contingencies and Limited-Term Funding (Res. No. 26.1)

Main Appropriation Description

Provides for unanticipated events and contingencies that could not be reasonably anticipated when the budget was prepared or initiated during the fiscal year. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government.

Provides additional funding for items budgeted in other service headings for the estimated cost of various workforce and government transformation initiatives, limited-term initiatives, internal service adjustments and other costs which may result from changes in program delivery or design. In addition, any costs related to salary or employee benefit adjustments in government departments, not provided through departmental appropriations, would be provided through this appropriation.

Contingencies and Unanticipated Events

Authority for unanticipated events and contingencies. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could not be anticipated with enough certainty to make reasonable estimates of budget costs or where final costs are dependent on a pending decision by government.

Surgical and Diagnostic Backlog

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

Health Human Resource Action Plan

Authority to advance various initiatives to retain, train and recruit health care professionals.

The Idea Fund

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

Arts, Culture and Sport in Community Fund

Funding to support vibrant and sustainable arts, culture and sports programming and facilities.

Homelessness Strategy Supports

Funding for new initiatives under development that will increase social housing and support services to help people exit/avoid homelessness.

Support for Municipal Transit Systems

Funding to support transit operating shortfalls for municipalities that operate a transit system including Winnipeg, Brandon, Selkirk, Flin Flon and Thompson.

Low Carbon Economy Initiatives

Authority for two programs under the Federal Low Carbon Economy Funds: 1) the Efficient Trucking Program to retrofit tractors and trailers with fuel saving technologies and 2) the Merit Based Program to focus on operational improvements and building efficiencies where energy sources are not electricity or natural gas.

Strengthening the Public Utilities Board

Authority to strengthen the Public Utilities Board's operational capacity and better support Manitobans.

The Learning Fund

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

International Development Program

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

Internal Service Adjustments

Authority for costs related to salary or employee benefits adjustments in government departments, not provided through departmental appropriations (e.g. Retirement or severance).

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Contingencies and Unanticipated Events	-	520,932	-	633,998	1
Surgical and Diagnostic Backlog	-	130,000	-	120,000	2
Health Human Resource Action Plan	-	122,601	-	-	3
The Idea Fund	-	25,000	-	25,000	
Arts, Culture and Sport in Community Fund	-	50,000	-	34,000	4
Homelessness Strategy Supports	-	28,478	-	-	3
Support for Municipal Transit Systems	-	13,400	-	-	3
Low Carbon Economy Initiatives	-	38,100	-	-	3
Strengthening the Public Utilities Board	-	2,000	-	-	3
The Learning Fund	-	2,000	-	2,000	
International Development Program	-	1,250	-	1,250	
Internal Service Adjustments	-	15,150	-	16,526	
TOTAL	-	948,911	-	832,774	
Expense by Type					
Salaries and Employee Benefits	-	15,150	-	16,526	
Other Expenditures	-	932,511	-	814,998	
Grant Assistance	-	1,250	-	1,250	
TOTAL	-	948,911	-	832,774	

Explanations

1. Reduction in authority included in Budget 2023 for Contingencies and Unanticipated Events.
2. Increase in authority included in Budget 2023 to address the Surgical and Diagnostic Backlog.
3. New authority introduced in Budget 2023.
4. Increase in authority included in Budget 2023 for the Arts, Culture and Sport in Community Fund.

Green and Carbon Reduction Fund (Res. No. 26.2)

Main Appropriation Description

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

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Climate and Green Fund	-	40,000	-	40,000	
TOTAL	-	40,000	-	40,000	
Expense by Type					
Other Expenditures	-	40,000	-	40,000	
TOTAL	-	40,000	-	40,000	

Tax Credits Financial Operating Information – Part A Expenditure

School Tax Rebate (Statutory)

Main Appropriation Description

Provides for the school tax rebate.

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
School Tax Rebate	-	453,200	-	113,300	1
TOTAL	-	453,200	-	113,300	
Expense by Type					
Other Expenditures	-	453,200	-	113,300	
TOTAL	-	453,200	-	113,300	

Explanation

1. The 2022/23 budget reflected the liability that accrued for the last quarter of the 2022-2023 fiscal year. The amount authorized to be expended in the 2022 calendar year of \$349,800 is provided for in S.M. 2022, c 8 The Appropriation Act, 2022 (School Tax Rebate). The 2023/24 budget reflects the full fiscal year impact.

Income Tax Credits (Non-Voted)

Main Appropriation Description

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

Book Publishing Tax Credit

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

Cultural Industries Printing Tax Credit

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

Education Property Tax Credit

To provide for the tax transfer-expenditure of this refundable provincial personal income tax credit administered on behalf of the province by the Canada Revenue Agency. Homeowners can apply for a credit of up to \$350 on their personal income tax returns to offset the amount of education property tax on their principal residence provided the credit was not received on their municipal property tax bills, and seniors can also apply for an additional income-tested top-up of up to \$200.

Film and Video Production Tax Credit

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

Interactive Digital Media Tax Credit

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

Renters Tax Credit

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

School Tax Assistance

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

Seniors' School Tax Rebate

To provide for the tax concession-expenditure of this refundable provincial personal income tax credit administered on behalf of the province by the Canada Revenue Agency, which helps seniors offset their school taxes on their principal residence.

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Book Publishing Tax Credit	-	700	-	700	
Cultural Industries Printing Tax Credit	-	1,100	-	1,100	
Education Property Tax Credit	-	10,900	-	10,000	
Film and Video Production Tax Credit	-	51,300	-	51,300	
Interactive Digital Media Tax Credit	-	6,700	-	3,400	1
Renters Tax Credit	-	90,000	-	90,000	
School Tax Assistance	-	185	-	550	
Seniors' School Tax Rebate	-	4,500	-	-	2
TOTAL	-	165,385	-	157,050	
Expense by Type					
Other Expenditures	-	165,385	-	157,050	
TOTAL	-	165,385	-	157,050	

Explanation

1. Increase is primarily due to timing of claims to the 2023 tax year as well as an increase in growth from new and existing claimants.
2. Increase is due to separately providing the full year costs of the Seniors' School Tax Rebate program.

Tax Credits and Fees (Res. No. 33.1)

Main Appropriation Description

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

Homeowners' Education Property Tax Credit

To provide for the tax transfer-expenditure of the Education Property Tax Credit of up to \$350 that most homeowners receive on their municipal property tax bills for their principal residences. Also includes School Tax Assistance for Tenants 55+ that is administered by Manitoba Housing and Community Development.

Federal Administration Fee

To provide for the cost of the federal administrative fee the province provides to the Canada Revenue Agency for administering Manitoba personal and corporate income tax credits, Manitoba personal income taxes on income, as well as for the validation of provincial personal tax credits.

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Homeowners' Education Property Tax Credit	-	103,000	-	111,300	1
Federal Administration Fee	-	2,885	-	3,171	
TOTAL	-	105,885	-	114,471	
Expense by Type					
Other Expenditures	-	105,885	-	114,471	
TOTAL	-	105,885	-	114,471	

Explanation

1. Decrease is primarily due to the decline in the maximum amount of the Education Property Tax Credit Advance as a result of the percentage increase for the School Tax Rebate.

Public Debt Financial Operating Information – Part A Expenditure

Public Debt (Statutory)

Main Appropriation Description

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

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Interest on the Public Debt of Manitoba and related expenses	-	2,105,461	-	1,863,104	
Interest on Trust and Special Funds	-	65,200	-	11,650	
Less: Interest Recovery from The Manitoba Hydro-Electric Board	-	(864,263)	-	(843,986)	
Less: Interest Recovery from Other Government Agencies	-	(219,877)	-	(188,873)	
TOTAL	-	1,086,521	-	841,895	1
Expense by Type					
Other Expenditures	-	1,086,521	-	841,895	
TOTAL	-	1,086,521	-	841,895	

Explanation

1. Increase is due to higher interest rate projections.

Note: the interest recovery from Manitoba Hydro does not include the provincial debt guarantee fee.

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.

Annual Report – Departmental annual reports are a supplement to the public accounts and provide variance explanations and background information to support the public accounts. Annual reports are either released (if the Legislature is not in session) or tabled in the Legislature (if in session) by September 30 following the fiscal year end.

Appropriation – amount voted by the Legislature 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 Legislature 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.

Balanced Scorecard – A scorecard is a business tool that shows what an organization wants to achieve (its broad priorities), and includes actions it needs to focus on to be successful. It also includes visual updates, such as the use of the colours red, yellow and green, to easily communicate progress made in each priority area. Red means “not on target,” yellow means “near target,” and green means “on target.” The ‘balance’ in a balanced scorecard refers to broadening traditional performance measures to not only include financial measures, but also customer, employee and process measures, which all play a part in helping an organization progress towards achieving its priorities.

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

Cascading – This is the process of developing aligned 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 entities (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, departmental, seasonal, contract) are measured in proportional equivalents, ex: a program with a vote of 1.50 term FTE could hire staff in any combination that results in a total of one-and-one-half years (or 78 weeks) of employment (ex: 6 staff for 3 months (13 weeks) each; 2 staff for 9 months (39 weeks) each; 1 full-time and 1 half-time staff for 1 year; 3 half-time staff for 1 year; etc.).

Government Reporting Entity (GRE) – Includes core government and Crown organizations, government business entities and public sector organizations such as regional health authorities, school divisions, universities and colleges.

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

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

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

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

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

Mission Statement – A mission statement defines the core purpose of the organization — why it exists, and reflects employees’ motivations for engaging in the organization’s work. Effective missions are inspiring, long-term in nature, and easily understood and communicated. The provincial Mission Statement is “Manitoba: Measuring Progress.”

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 Entities – Entities in the GRE such as Crown organizations, 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 one-page visual representation of what must be done well to execute strategy. Strategy maps reflect performance objectives spanning the four perspectives, combining to tell the organization’s strategic story.

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

Tax concession – a tax credit made through a tax system that is recognized as a reduction in tax revenue.

Tax Transfer – a tax credit made through a tax system that must be recognized as an expense and not as a reduction of tax revenue.

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.

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.