

# PUBLIC 2007/08 ACCOUNTS

VOLUME 3 supplementary schedules  
and other statutory reporting requirements  
For the Year Ended March 31, 2008





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## **INTRODUCTION TO THE PUBLIC ACCOUNTS OF MANITOBA**

The Public Accounts of the Province of Manitoba are prepared by statutory requirement, in accordance with the Financial Administration Act, which is Chapter F55 of the Continuing Consolidation of the Statutes of Manitoba. The Public Accounts for the fiscal year ended March 31, 2008 consist of the following volumes:

### **Volume 1**

- Volume 1 is published as part of the Government's Annual Report and contains:
  - The Financial Statement Discussion and Analysis.
  - The Summary Financial Statements of the government focusing on the entire reporting entity.
  - The Special Purpose Financial Statements prepared for the Operating Fund, which focuses on the government's stewardship over the assets and operations of core government. Performance is related to the legislative authorities provided by the annual appropriation of funds by the Legislature through the Estimates process.

### **Volume 2**

- Contains the audited Schedule of Public Sector Compensation Payments of \$50,000 or more as paid through the Consolidated Fund as well as those paid by Special Operating Agencies.
- Contains details of unaudited Consolidated Fund and Special Operating Agencies' payments in excess of \$5,000 to corporations, firms, individuals, other governments and government agencies.

### **Volume 3**

- Contains the details of the Operating Fund Financial Statements.
- Contains the details of the Operating Fund Borrowings and Guarantees.
- Contains the details of the Operating Fund Revenue and Expense.
- Contains information provided under Statutory Requirement.
- Contains information concerning certain Operating Fund financial indicators.
- Contains glossary information.

These statements are all unaudited with the exception of the following:

- The Report of Amounts Paid to Members of the Assembly; and
- The Northern Affairs Fund

### **Volume 4**

- Contains the audited financial statements of funds, organizations, agencies and enterprises included in the Government Reporting Entity, but is not considered to be part of the Public Accounts of Manitoba.

## **CONTENTS OF VOLUME 3 – SUPPLEMENTARY INFORMATION**

### **Section 1 – Details of Financial Statements**

This section provides more detailed information with regard to items reported in the Statement of Financial Position.

### **Section 2 – Borrowings and Guarantees**

This section provides more detailed information on the Operating Fund direct and guaranteed debt obligations at the fiscal year end.

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**Section 3 – Details of Operating Fund Revenue and Expense**

This section provides more detailed information regarding the Operating Fund revenue and expense of the fiscal year.

**Section 4 – Information Provided Under Statutory Requirement**

This section provides information that is disclosed in accordance with statutory requirements.

**Section 5 – Glossary of Terms**

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**CASH AND CASH EQUIVALENTS**

As at March 31, 2008

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>CASH EQUIVALENTS-AT COST</b>		
Bank of America.....	-	124,577,150
Bank of Montreal.....	223,920,171	429,367,464
Bank of Nova Scotia.....	113,053,892	195,475,122
Banque Nationale de Paris.....	1,687,845	174,207,450
Bay Street Class A.....	-	29,810,618
Canada Housing Trust.....	1,024,113,151	24,104,294
Canadian Imperial Bank of Commerce.....	236,667,030	74,176,043
Canadian Master Trust.....	-	29,858,100
Canada Mortgage and Housing Corporation.....	9,347,620	-
Canadian Western Bank.....	5,000,000	5,000,000
Care Trust.....	-	26,873,788
CDP Financial.....	24,765,500	11,960,400
Citibank.....	-	25,911,600
Dauphin General Hospital.....	-	19,905,600
Deutsche Bank.....	169,992,492	175,000,000
Financmente Quebec.....	642,168	648,223
Government of Canada Bonds.....	676,802,920	394,105
Government of Canada Treasury Bills.....	18,158,970	425,734,420
HSBC Bank.....	137,800,800	150,060,485
King Street Funding.....	-	19,969,752
Macro Trust.....	-	23,206,234
National Bank of Canada.....	14,913,150	59,454,460
Plaza Trust Series 1.....	-	29,889,900
Prime Trust.....	-	29,848,427
Province of Alberta Debentures.....	11,973,646	-
Province of British Columbia Debentures.....	367,127	373,017
Province of Nova Scotia Debentures.....	241,631	245,311
Province of Ontario Debentures.....	34,538,874	2,734,643
Province of Quebec Debentures.....	639,475	4,699,441
Province of Saskatchewan Debentures.....	-	201,004
PSP Capital Inc.....	24,358,949	-
Public Schools Finance Board Promissory Notes.....	40,220,100	39,699,803
Pure Trust.....	-	18,230,512
Quebec Hydro.....	381,996	388,959
Ridge Trust.....	-	29,864,520
Royal Bank of Canada.....	260,304,129	155,136,138
Safe Trust.....	-	20,878,410
Societe Generale Canada.....	-	174,091,680
Sound Trust Series 1998-1.....	-	29,651,313
St. Boniface Hospital.....	14,208,870	-
Star Trust.....	-	14,929,050
Storm King Funding Trust.....	-	9,161,912
Toronto Dominion Bank.....	11,974,680	7,280,290
Carried Forward.....	3,056,075,186	2,592,999,638

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Brought Forward.....	3,056,075,186	2,592,999,638
Toyota Credit.....	11,532,368	19,957,800
Workers Compensation Board.....	8,000,000	-
Other.....	49,068	56,455
<b>TOTAL CASH EQUIVALENTS.....</b>	<b>3,075,656,622</b>	<b>2,613,013,893</b>
<b>BANK BALANCE (Overdraft)(Note 1).....</b>	<b>(116,198,635)</b>	<b>(66,223,650)</b>
<b>TOTAL CASH EQUIVALENTS AND BANK BALANCE.....</b>	<b>2,959,457,987</b>	<b>2,546,790,243</b>
Trust Assets (Note 2).....	<u>(1,324,005,246)</u>	<u>(692,564,479)</u>
<b>CASH AND CASH EQUIVALENTS (Note 5)</b>	<b><u>1,635,452,741</u></b>	<b><u>1,854,225,764</u></b>
 <b>ALLOCATED AS FOLLOWS:</b>		
<b>Cash and Cash Equivalents - General</b>	1,068,852,073	1,056,137,974
<b>Cash and Cash Equivalents - Sinking Funds (Note 3)</b>	475,411,680	798,087,790
<b>Cash and Cash Equivalents - Pension Assets Fund (Note 4)</b>	<u>91,188,988</u>	<u>-</u>
<b>CASH AND CASH EQUIVALENTS (Note 5)</b>	<b><u>1,635,452,741</u></b>	<b><u>1,854,225,764</u></b>

NOTE 1: Order-in-Council 58/1994 authorizes the Minister of Finance to borrow money by the sale of promissory notes or by bank line of credit up to an aggregate amount not exceeding \$500,000,000 at any one time.

NOTE 2: This amount primarily represents surplus cash of Crown organizations, Government enterprises, fiduciary and other government related trusts on deposit with the Minister of Finance for investment but not specifically invested. Such deposits are pooled with other available funds of the Government for investment purposes and are accorded a market rate of interest.

NOTE 3: This amount represents uninvested Sinking Fund cash on deposit in the government bank accounts and is thereby an amount owing to the Sinking Fund.

NOTE 4: This amount represents funds held in trust for the Pension Assets Fund pending transfer to the Civil Service Superannuation Fund and the Teachers' Retirement Allowances Fund for investment purposes.

NOTE 5: Province of Manitoba Treasury Bills and Bonds which the Province holds as an investment are not reflected in the Statement of Cash and Cash Equivalents but are offset against the Province of Manitoba related borrowings. For further information, please refer to the Statement of Direct and Guaranteed Debt.

**AMOUNTS RECEIVABLE**

As at March 31, 2008

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>TAXATION REVENUE:</b>		
Corporation Capital Tax.....	5,996,392	4,453,515
Corporation Income Tax.....	52,560,000	50,368,000
Environmental Protection Tax.....	260,102	259,344
Gasoline Tax.....	13,946,016	13,119,775
Levy for Health and Education.....	29,889,059	31,157,869
Individual Income Tax.....	144,093,000	133,011,000
Insurance Corporations Tax.....	16,015,500	15,202,096
Mining Tax.....	800,705	-
Motive Fuel Tax.....	10,965,701	9,257,256
Oil and Natural Gas Tax.....	703,248	771,198
Retail Sales Tax.....	135,011,919	126,180,732
Tax Administration and Miscellaneous Taxes.....	8,900,121	8,330,258
Tobacco Tax.....	17,110,690	15,024,351
	<u>436,252,453</u>	<u>407,135,394</u>
<b>GOVERNMENT OF CANADA AND OTHER GOVERNMENTS</b>		
Shared Cost Programs/Agreements		
Addictions Foundation of Manitoba.....	365,554	671,106
Agriculture Income Disaster Assistance Program.....	12,821,800	18,075,493
Agriculture Policy Framework.....	407,241	149,653
Airport Operation and Maintenance.....	46,209	30,767
Airport Capital Equipment and PAPI'S.....	107,407	867,097
Bridging General and Special Care.....	575,966	-
Canada Student Loan Act.....	1,267,283	712,706
Canadian Agricultural Skill Service.....	1,297,077	690,923
Child Support Guidelines.....	1,711,000	852,700
Disaster Assistance.....	39,128,066	65,387,250
Federal Bills.....	41,880,227	-
Federal Inspections.....	15,520	1,561
Fisher River Flood Protection .....	-	472,500
Flin Flon Agreement.....	46,230	46,230
Immigrant Settlement Services.....	5,081,977	-
Infrastructure Administration.....	249,390	72,179
Joint Emergency Planning Program.....	115,005	268,839
Labour Market Strategy for Immigrants.....	855,344	61,375
Migratory Waterfowl Program.....	302,000	151,000
Millennium Scholarship.....	8,098,709	8,248,213
National Safety.....	268,750	268,750
Native Courtworker.....	478,775	435,300
Northern Flood.....	29,560	13,966
Official Languages.....	14,436,496	4,678,406
Promotion of Official Languages.....	361,495	435,000
Rabies Indemnity Program.....	2,400	4,320
Red River Floodproofing.....	4,495,730	4,570,326
Red River Floodway.....	26,242,124	24,745,053
Refunds for Services.....	-	1,193
	<u>160,687,335</u>	<u>131,911,906</u>
Carried Forward.....	160,687,335	131,911,906

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Brought Forward.....	160,687,335	131,911,906
South East Manitoba Child Development Study.....	68,761	68,761
Special Projects.....	1,284,253	434,693
Special Risk Management.....	280,923	-
Strategic Highway Infrastructure .....	951,883	1,272,126
Wasagamack/St. Theresa.....	-	12,732
Winnipeg Inner Core Area Renewed Agreement.....	465,390	465,390
Winter Roads.....	6,074,758	4,000,000
Young Offenders Act.....	11,752,685	12,829,224
	<u>181,565,988</u>	<u>150,994,832</u>
Canada Health and Social Transfer.....	12,144,750	9,577,500
	<u>193,710,738</u>	<u>160,572,332</u>
<b>INTEREST INCOME:</b>		
Province of Manitoba Sinking Fund.....	16,855,412	22,397,400
Other Investments.....	5,822,800	8,067,012
	<u>22,678,212</u>	<u>30,464,412</u>
<b>CROWN ORGANIZATIONS AND GOVERNMENT BUSINESS ENTERPRISES:</b>		
Manitoba Agricultural Services Corporation.....	15,393,872	1,517,923
Manitoba Floodway Authority.....	18,248,369	13,396,642
Manitoba Health Services Insurance Plan.....	1,712,984	-
Manitoba Hydro-Electric Board.....	9,527,071	8,145,342
Manitoba Liquor Control Commission.....	41,111,282	24,644,063
Manitoba Lotteries Corporation.....	1,782,163	10,719,417
Manitoba Public Insurance Corporation.....	8,858,626	6,492,364
Regional Health Authorities.....	20,201,901	20,240,093
Special Operating Agencies.....	5,473,060	1,235,400
	<u>122,309,328</u>	<u>86,391,244</u>
<b>OTHER:</b>		
Communities Economic Development Fund.....	248,032	42,303
Healthcare Sinking Funds.....	14,211,680	12,959,986
Immigration Programs.....	2,507,753	1,062,381
MPIC Appeals Commission.....	1,416	8,050
Queen's Bench Suitors Trust.....	30,737	30,737
Social Allowance.....	16,031,500	15,957,000
Sundry .....	278,882	201,998
Sundry Departmental Revenue.....	73,604,560	68,174,644
Taxation Audit.....	39,230	29,568
	<u>106,953,790</u>	<u>98,466,667</u>
Amounts Receivable Before Valuation Allowance	881,904,521	783,030,049
Less: Valuation Allowance.....	69,914,032	76,791,570
<b>AMOUNTS RECEIVABLE</b>	<u>811,990,489</u>	<u>706,238,479</u>

## LOANS AND ADVANCES

As at March 31, 2008

Amount \$	2007 Valuation Allowance \$	Net \$		Amount \$	2008 Valuation Allowance \$	Net \$
<b>CROWN ORGANIZATIONS AND GOVERNMENT BUSINESS ENTERPRISES</b>						
Communities Economic Development Fund:						
11,737,235	1,898,383	9,838,852	Business Loan Program.....	12,887,269	2,181,847	10,705,422
14,279,621	3,051,199	11,228,422	Fisherman's Loan Program.....	13,240,135	3,121,952	10,118,183
200,000	-	200,000	Compensation for Victims of Crime.....	200,000	-	200,000
326,477,725	40,723,460	285,754,265	Manitoba Agricultural Services Corporation.....	324,697,772	41,499,677	283,198,095
91,988,439	41,627,985	50,360,454	Manitoba Development Corporation (Note 1).....	103,982,974	44,119,166	59,863,808
318,855,573	240,653,884	78,201,689	Manitoba Housing and Renewal Corporation.....	331,803,709	224,970,043	106,833,666
6,639,910,877	-	6,639,910,877	Manitoba Hydro-Electric Board.....	7,141,490,627	-	7,141,490,627
197,416,260	-	197,416,260	Manitoba Lotteries Corporation.....	180,445,419	-	180,445,419
500,000	-	500,000	Manitoba Trade and Investment Corporation.....	500,000	-	500,000
10,203,909	-	10,203,909	Manitoba Water Services Board.....	6,200,000	-	6,200,000
35,079,128	-	35,079,128	Special Operating Agencies.....	27,328,735	-	27,328,735
146,697,489	-	146,697,489	University of Manitoba.....	144,375,247	-	144,375,247
792,167	-	792,167	University of Winnipeg.....	4,480,280	-	4,480,280
250,000	250,000	-	Venture Manitoba Tours Ltd.....	250,000	250,000	-
250,000	-	250,000	Workers Compensation Board.....	250,000	-	250,000
7,794,638,423	328,204,911	7,466,433,512		8,292,132,167	316,142,685	7,975,989,482
7,794,638,423	328,204,911	7,466,433,512	Carried Forward.....	8,292,132,167	316,142,685	7,975,989,482

Amount \$	2007 Valuation Allowance \$	Net \$		Amount \$	2008 Valuation Allowance \$	Net \$
7,794,638,423	328,204,911	7,466,433,512	Brought Forward.....	8,292,132,167	316,142,685	7,975,989,482
<b>OTHER GOVERNMENTS</b>						
			Advances to Employees and Others re:			
248,540	-	248,540	Travel and Other Expenses.....	255,152	-	255,152
			Energy Conservation/Insulation			
1,702	1,702	-	Loan Programs.....	-	-	-
16,345,794	-	16,345,794	Health and Social Services Agencies.....	18,919,772	-	18,919,772
11,500,000	468,605	11,031,395	Hudson Bay Mining and Smelting Co. Ltd.....	7,500,000	63,899	7,436,101
3,850,000	3,850,000	-	Manitoba Potash Corporation.....	3,835,145	3,835,145	-
32,981,770	8,755,191	24,226,579	Manitoba Student Loan Service Bureau.....	34,577,867	10,205,489	24,372,378
55,000	-	55,000	Regional Employment Agencies.....	55,000	-	55,000
			Rural Economic Development			
3,141,792	672,143	2,469,649	Initiatives Program.....	3,141,792	579,134	2,562,658
530,391	-	530,391	Treaty Indian Fuel Tax.....	463,641	-	463,641
292,405	292,405	-	Venture Capital Program.....	292,405	292,405	-
105,594	-	105,594	Sundry.....	124,685	-	124,685
<u>69,052,988</u>	<u>14,040,046</u>	<u>55,012,942</u>		<u>69,165,459</u>	<u>14,976,072</u>	<u>54,189,387</u>
<u>7,863,691,411</u>	<u>342,244,957</u>	<u>7,521,446,454</u>	<b>TOTAL LOANS AND ADVANCES</b>	<u>8,361,297,626</u>	<u>331,118,757</u>	<u>8,030,178,869</u>

**NOTE 1:**

Advances made to the Manitoba Development Corporation consisted of the following:

Loans and equity investments made under authority of Part II of the Manitoba Development Corporation Act

3759326 Canada Limited.....	\$	3,292,200
Acetek Composites Inc.....		682,030
AcSION Industries Inc.....		392,263
Apotex Fermentation Inc.....		1,049,562
Canterbury.....		1,863,850
CentreStone Venture.....		1,842,397
City of Winnipeg.....		11,100,000
Color Ad Packaging.....		4,000,000
Cormer Group Industries Inc.....		1,466,667
Ensis Growth Fund Inc.....		239,682
3863620 Canada Limited.....		11,000,000
Granite Internet Services Inc.....		356
I-NetLink Incorporated.....		9,375
Intelligent Hospital Systems Inc.....		2,000,000
International Education.....		50,000
Magellan Aerospace Ltd.....		4,880,000
Manitoba Science & Technology Fund.....		1,745,703
MCF Capital Inc.....		4,363,200
McLeod Harvest.....		250,000
Monarch Industries Ltd.....		3,999,976
Motor Coach Industries Limited.....		6,800,000
Paletta & Co.....		5,414,195
Palliser Furniture Ltd.....		15,000,000
Prendiville Corp.....		958,333
Renaissance Capital .....		3,000,000
Shape Foods Inc.....		3,712,112
Vision Capital Fund.....		9,071,073
Western Life Science .....		5,800,000
		<u>103,982,974</u>

## LONG-TERM INVESTMENTS

As at March 31, 2008

Amount \$	2007 Valuation Allowance \$	Net \$		Amount \$	2008 Valuation Allowance \$	Net \$
<b>SHARES AND DEBENTURES OF CROWN ORGANIZATIONS</b>						
<b>Common Shares</b>						
100	100	-	Leaf Rapids Town Properties Ltd. - 100 shares.....	100	100	-
1	-	1	Manitoba Development Corporation - 10 shares.....	1	-	1
7,500,000	7,055,223	444,777	Manitoba Hazardous Waste Management Corporation - 75,000 shares.....	7,500,000	7,055,223	444,777
<u>1,370,718</u>	<u>1,370,718</u>	<u>-</u>	Venture Manitoba Tours Ltd. - 3,643,500 shares.....	<u>1,370,718</u>	<u>1,370,718</u>	<u>-</u>
<u>8,870,819</u>	<u>8,426,041</u>	<u>444,778</u>		<u>8,870,819</u>	<u>8,426,041</u>	<u>444,778</u>
<b>Preferred Shares</b>						
2,025,801	2,025,801	-	Leaf Rapids Town Properties Ltd. - 26,210, 8.15% dividend, non-cumulative redeemable.....	2,025,801	2,025,801	-
<b>Debentures</b>						
<u>1,498,577</u>	<u>1,498,577</u>	<u>-</u>	Leaf Rapids Town Properties Ltd.....	<u>1,498,577</u>	<u>1,498,577</u>	<u>-</u>
<u>12,395,197</u>	<u>11,950,419</u>	<u>444,778</u>	Total Shares and Debentures of Crown Organizations.....	<u>12,395,197</u>	<u>11,950,419</u>	<u>444,778</u>
<b>OTHER INVESTMENTS AT COST</b>						
<b>Common Shares</b>						
1	-	1	Manitoba ARC Authority - 1 share.....	1	-	1
1	-	1	North Portage Development Corporation - 1 share.....	1	-	1
1	-	1	Inter Provincial Lottery Corporation - 1 share.....	1	-	1
5,000,000	5,000,000	-	Manitoba Potash Corporation - 490,000 shares.....	5,000,000	5,000,000	-
<b>Preferred Shares</b>						
4,500,000	4,500,000	-	Rancher's Choice - 1 share.....	4,500,000	4,500,000	-
<b>Special Shares</b>						
<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>	Crocus Investment Fund - 2,000,000 shares.....	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
<u>11,500,003</u>	<u>11,500,000</u>	<u>3</u>	Total Other Investments.....	<u>11,500,003</u>	<u>11,500,000</u>	<u>3</u>
<u>23,895,200</u>	<u>23,450,419</u>	<u>444,781</u>	<b>TOTAL LONG TERM INVESTMENTS</b>	<u>23,895,200</u>	<u>23,450,419</u>	<u>444,781</u>



**CHANGES IN VALUATION ALLOWANCE**

**For the Year Ended March 31, 2008**

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Balance, beginning of year.....	<u>365,695,376</u>	<u>371,616,804</u>
<b>Increase (Decrease) in Valuation Allowance</b>		
Communities Economic Development Fund:		
Business Loan Program.....	638,864	427,803
Fisherman's Loan Program.....	97,994	200,000
Energy Conservation/Insulation Loan Programs.....	(1,702)	-
Hudson Bay Mining and Smelting Co. Ltd.....	(404,706)	(581,395)
Manitoba Agricultural Services Corporation.....	1,545,876	246,000
Manitoba Development Corporation.....	3,080,156	-
Manitoba Housing and Renewal Corporation.....	(15,683,841)	(3,235,860)
Manitoba Potash Corporation.....	(14,855)	150,000
Manitoba Student Loans.....	1,450,298	1,947,660
Rural Economic Development Initiative Program.....	<u>(93,009)</u>	<u>(123,509)</u>
	<u>(9,384,925)</u>	<u>(969,301)</u>
<b>Write-Down(off) of Loans, Advances and Long-Term Investments</b>		
Communities Economic Development Fund:		
Business Loan Program.....	355,400	101,859
Fisherman's Loan Program.....	27,241	-
Manitoba Agricultural Services Corporation.....	769,659	729,352
Manitoba Development Corporation.....	<u>588,975</u>	<u>4,120,916</u>
	<u>1,741,275</u>	<u>4,952,127</u>
Balance, end of year.....	<u><u>354,569,176</u></u>	<u><u>365,695,376</u></u>

**TRUST ASSETS****As at March 31, 2008**

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>Manitoba Public Insurance Corporation:</b>		
Alberta Treasury Branch.....	9,048,680	9,048,680
Bank of America.....	4,998,850	4,998,850
Bank of Montreal.....	2,995,740	2,995,740
BC Municipal Financing Authority.....	6,383,776	1,387,076
Broadway Credit Card Trust.....	-	4,000,000
Canada Housing Trust.....	144,061,384	49,439,779
Canadian Imperial Bank of Commerce.....	8,949,640	4,987,200
Cantebury.....	931,925	150,000
CDP Financial.....	9,999,100	14,993,200
Centrestone.....	775,745	719,750
Cities, Villages, Towns and Rural Municipalities.....	76,385,490	77,173,886
Citigroup Financial.....	24,913,840	24,913,840
Dauphin General Hospital.....	8,147,200	8,147,200
Deutsche Bank.....	2,998,920	2,998,920
EM Advisors Inc.....	1	1
ENSIS Investment Ltd. Partnership.....	982,467	1,095,360
Equity Investments.....	416,842,628	429,145,271
GE Capital.....	4,994,450	4,994,450
Government of Canada Bonds.....	239,629,962	266,734,520
ING Bank of Canada.....	2,996,940	2,996,940
Manitoba Capital Fund Ltd.....	1,713,200	1,788,200
Manitoba Health Institutions.....	19,155,955	19,354,405
Manitoba Municipal Bonds.....	18,682,041	21,595,969
Manitoba Hydro Savings Bond.....	916,147	-
Milit Air Inc.....	1,848,829	1,959,684
Newfoundland\Labrador Hydro Bonds.....	4,048,241	4,048,241
Ontario Hydro Bonds.....	-	22,699,092
OSBFC.....	7,979,280	7,979,280
Province of Manitoba Debentures.....	307,498,569	269,551,460
Province of New Brunswick Debentures.....	24,356,126	24,319,927
Province of Newfoundland Debentures.....	13,363,306	13,363,306
Province of Ontario Debentures.....	112,974,660	168,399,169
Province of Prince Edward Island Debentures.....	8,810,494	8,810,494
Province of Quebec Debentures.....	63,799,312	57,310,446
Province of Saskatchewan Debentures.....	29,587,908	29,587,908
Quebec Hydro Bonds.....	8,162,270	3,127,720
Renaissance Capital.....	504,000	504,000
RFG.....	4,649,832	4,374,900
Royal Bank of Canada.....	4,999,200	-
	<hr/>	<hr/>
Carried Forward.....	1,599,086,108	1,569,694,864

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Brought Forward.....	1,599,086,108	1,569,694,864
School Division Debentures.....	392,642,269	359,992,721
Sun Life Financial.....	9,743,700	9,743,700
Western Life Sciences Venture Fund.....	1,000,000	870,000
Winnipeg Airport Authority.....	<u>10,000,000</u>	<u>10,000,000</u>
	2,012,472,077	1,950,301,285
Manitoba Hydro-Electric Board.....	540,630,680	619,254,349
Red River College.....	9,028,417	8,030,978
<b>Miscellaneous Trust:</b>		
Suitors' Money Act -		
Cash in Canadian Imperial Bank of Commerce.....	<u>7,073,307</u>	<u>5,450,813</u>
	2,569,204,481	2,583,037,425
<b>CASH AND EQUIVALENTS.....</b>	<u>1,324,005,246</u>	<u>692,564,479</u>
	<u><u>3,893,209,727</u></u>	<u><u>3,275,601,904</u></u>

## ACCOUNTS PAYABLE, ACCRUED CHARGES, PROVISIONS AND DEFERRALS

As at March 31, 2008

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>ACCOUNTS PAYABLE:</b>		
Accounts payable.....	256,878,751	180,011,870
Community Colleges.....	92,575	84,875
Contractual Holdbacks.....	12,044,680	6,530,750
Courts - Fine Remittances.....	26,631,458	18,169,772
Debenture Coupons due, but not presented.....	193,417	159,358
Environmental Tire Levy.....	297,851	271,943
Flood Protection Agreement.....	-	1,209
Government of Canada -		
Goods and Services Tax.....	1,533	3,452
Income Tax Collection Agreement.....	-	3,699,145
Manitoba Savings Bonds matured, but not presented for payment.....	944,649	994,549
Manitoba Tax Credit Programs.....	170,187,500	126,146,200
Mining Tax Refund.....	82,624,210	29,644,236
One Tier Project.....	-	69
Payroll Tax Refund - Workforce 2000 Program.....	446,769	446,769
Province of Saskatchewan re: HBMS.....	1,063,500	1,630,700
Social Programs - Family Services and Health Programs.....	17,308,525	18,739,122
Taxation Refunds.....	57,909,626	50,674,197
Tuition Tax Rebate.....	11,500,000	-
Sundry.....	6,340,023	4,713,176
	<u>644,465,067</u>	<u>441,921,392</u>
<b>CROWN ORGANIZATIONS AND GOVERNMENT</b>		
<b>BUSINESS ENTERPRISES:</b>		
Communities Economic Development Fund.....	1,893,739	1,764,596
Crown Organizations - Severance Liability.....	130,615,205	130,401,405
Crown Organizations - Vacation Liability.....	138,603,452	138,482,352
Manitoba Agricultural Services Corporation.....	1,262,702	1,430,995
Manitoba Development Corporation.....	282,977	269,458
Manitoba Floodway Authority.....	6,015,877	635,069
Manitoba Health Services Insurance Plan.....	-	151,793,601
Public Schools Finance Board.....	6,765,300	6,763,016
Special Operating Agencies.....	7,554,367	6,550,729
	<u>292,993,619</u>	<u>438,091,221</u>
<b>ACCRUED CHARGES:</b>		
Interest accrued on Provincial Debentures, Savings Bonds, Treasury Bills and Trust Funds, less amounts thereof payable by Crown Organizations or Other Entities.....	<u>270,946,917</u>	<u>252,328,967</u>
Other Accrued Liabilities:		
Access Program Student Bursaries.....	181,111	181,111
Agrinvest.....	14,108,577	-
Carried Forward.....	<u>14,289,688</u>	<u>181,111</u>

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Brought Forward.....	14,289,688	181,111
Canadian Agricultural Income Stabilization Program.....	84,228,814	81,608,566
Canadian Farm Income Program (formerly AIDA).....	240,523	240,523
Compensation for Victims of Crime.....	20,681,000	19,584,000
Disaster Assistance .....	2,861,528	5,532,862
Economic Development Partnership Agreement.....	806,065	284,728
Elections Manitoba .....	-	14,802
Environmental Liabilities.....	157,781,550	164,674,485
Fairford First Nation.....	7,638,000	7,368,000
Flood Claims.....	15,813,058	18,208,658
Government Information Systems Management Organization (Man.) Inc. ....	92,038	92,038
Hepatitis C Assistance.....	4,661,619	5,180,036
Infrastructure Works Program.....	14,794,605	13,704,710
Land Acquisition Claims.....	2,072,942	2,072,942
Long Term Disabilities.....	25,157,466	22,319,900
MAFRI Farmland Rebate.....	5,311,872	2,540,188
Manfor Ltd. Divestiture.....	1,220,634	1,220,634
Municipal Assistance Program.....	1,056,663	1,056,663
Native Refunds.....	4,412	4,412
Salaries and Benefits.....	87,851,170	78,253,831
Salaries and Benefits - Severance.....	102,251,369	101,517,142
Tripartite Land Assembly Program.....	3,247,623	3,247,623
VLТ Grants Payable.....	1,381,201	266,501
Workers Compensation Board.....	14,890,991	13,053,514
Sundry.....	2,000,691	3,011,625
	<u>570,335,522</u>	<u>545,239,494</u>
<b>PROVISION FOR FUTURE LOSSES ON GUARANTEES:</b>		
Manitoba Business Start Program.....	400,901	400,901
Manitoba Capital Fund.....	71,229	71,229
Manitoba Grow Bonds.....	3,124,961	3,124,961
Manitoba Student Financial Assistance Program.....	1,377,258	1,565,682
Rural Entrepreneurial Assistance Program.....	2,604,495	2,751,428
Venture Manitoba Tours Ltd.....	564,705	1,198,498
Other.....	194,092	194,092
	<u>8,337,641</u>	<u>9,306,791</u>
<b>DEFERRALS:</b>		
<b>Deferred Revenue</b>		
Cottage Lots.....	10,095,800	9,262,388
Government of Canada - Advances re: Shared Cost Programs Not Yet Claimed.....	5,944,029	12,688,497
MTS Divestiture.....	-	870,403
Prepaid Settlement of Interest.....	71,940,799	75,061,892
Vehicle Registration.....	45,860,637	44,337,257
Other.....	1,806,524	1,713,523
	<u>135,647,789</u>	<u>143,933,960</u>
	<u>1,922,726,555</u>	<u>1,830,821,825</u>

**AMOUNTS HELD IN TRUST FOR INVESTMENT OR ADMINISTRATION**

As at March 31, 2008

	2008 \$	2007 \$
<b>GOVERNMENT BUSINESS ENTERPRISES</b>		
<b>ON DEPOSIT FOR INVESTMENT:</b>		
Leaf Rapids Town Properties Limited.....	770	191,472
Manitoba Hydro-Electric Board.....	814,133,066	674,026,822
Manitoba Liquor Control Commission.....	45,270,946	-
Manitoba Product Stewardship Corporation.....	1,083,006	1,040,476
Manitoba Public Insurance Corporation.....	<u>2,188,294,205</u>	<u>2,052,468,892</u>
	<u>3,048,781,993</u>	<u>2,727,727,662</u>
<b>ON DEPOSIT FOR ADMINISTRATION:</b>		
Manitoba Public Insurance Corporation.....	<u>216,287</u>	<u>216,287</u>
<b>CROWN ORGANIZATIONS</b>		
<b>ON DEPOSIT FOR INVESTMENT:</b>		
Communities Economic Development Fund.....	281,197	7,627
Community Colleges -		
Assiniboine.....	5,775,883	5,012,272
University College of the North.....	9,633,713	7,809,729
Red River College.....	25,593,458	16,426,712
Bursary and Scholarship Fund.....	11,063,638	9,362,384
Student Building.....	111,148	299,867
Crown Corporations Council.....	270,143	-
Helen Betty Osborne Foundation.....	208,215	200,129
Manitoba Agricultural Services Corporation.....	268,157,405	193,453,461
Manitoba Arts Council.....	496,947	503,556
Manitoba Centennial Centre Corporation.....	924,065	596,691
Foundation of the Future.....	52,447	50,393
Manitoba Development Corporation.....	47,980,952	38,162,239
Manitoba Gaming Control Commission.....	3,050,000	3,221,300
Manitoba Habitat Heritage Corporation.....	105,053	113,655
Manitoba Housing and Renewal Corporation.....	91,817,226	64,631,719
Manitoba Trade & Investment Corporation.....	500,000	500,000
Public Schools Finance Board -		
Rosenort School.....	-	4,025
Special Operating Agencies Financing Authority -		
Civil Legal Services.....	221,201	220,866
Companies Office.....	2,908,110	2,283,603
Crown Lands and Property Agency.....	4,287	4,120
Food Development Centre.....	382,408	285,923
Industrial Technology Centre.....	154,232	18,410
Manitoba Education, Research, and Learning Information Networks.....	565,672	489,949
Manitoba Securities Commission.....	5,926,940	4,414,680
Materials Distribution Agency.....	<u>148,716</u>	<u>511,143</u>
Carried Forward.....	476,333,056	348,584,453

	2008 \$	2007 \$
Brought Forward.....	476,333,056	348,584,453
Office of the Fire Commissioner.....	3,000,000	2,400,000
Organization and Staff Development.....	640,074	526,414
Public Trustee.....	14,020,000	26,360,000
Property Registry.....	10,068,690	9,679,640
Vital Statistics.....	1,288,279	1,037,398
Travel Manitoba.....	213,686	205,381
	<u>505,563,785</u>	<u>388,793,286</u>

**ON DEPOSIT FOR ADMINISTRATION:**

Economic Innovation and Technology Council.....	55,524	11,110
Manitoba Agricultural Services Corporation.....	37,925,449	23,706,928
Manitoba Development Corporation.....	466,897	1,129,982
Manitoba Floodway Authority .....	14,238,984	15,928,821
Manitoba Gaming Control Commission.....	102,414	46,070
Manitoba Health Services Insurance Plan.....	191,813,136	-
Manitoba Housing and Renewal Corporation - General.....	69,574	69,574
Mortgage Insurance Fund.....	914,459	887,007
Manitoba Trade and Investment Corporation.....	317,182	320,305
Manitoba Water Services Board.....	11,541	353,059
Public Schools Finance Board - Capital Facilities Payroll.....	9,983	207,641
Special Operating Agencies Financing Authority - Civil Legal Services.....	358,006	463,666
Companies Office.....	281,182	262,431
Crown Lands and Property Agency.....	1,289,456	-
Fleet Vehicles Agency.....	444,593	-
Green Manitoba Eco Solutions.....	108,811	-
Industrial Technology Centre.....	4,841	2,374
Manitoba Securities Commission.....	482,118	496,093
Materials Distribution Agency.....	552,191	753,911
Manitoba Education, Research, and Learning Information Networks.....	5,571	121,451
Office of the Fire Commissioner.....	3,171,834	3,543,918
Organization and Staff Development.....	40,035	11,532
Public Trustee.....	94,370	6,543
Property Registry.....	2,128,860	1,405,537
Vital Statistics.....	35,847	35,615
Special Operating Agencies Financing Authority.....	13,994	12,393
Travel Manitoba.....	33,818	307,618
	<u>254,970,669</u>	<u>50,083,579</u>

**FIDUCIARY AND OTHER GOVERNMENT RELATED TRUSTS**

**ON DEPOSIT FOR INVESTMENT:**

Agencies Self Insurance.....	9,136,147	8,768,863
Canadian Heritage.....	6,298	6,057
Cormorant Community Council.....	198,173	406,686
Critical Wildlife Habitat Program.....	52,530	50,499
Domtar Perpetual Care Security Fund.....	225,185	-
Employee Charitable Donations.....	2,094,390	1,879,592
Federal Gas Tax.....	186,879	179,807
	<u>11,899,602</u>	<u>11,291,504</u>
Carried Forward.....	11,899,602	11,291,504

	2008 \$	2007 \$
Brought Forward.....	11,899,602	11,291,504
Government Departments -		
Finance - Sundry Trust.....	40,752	39,501
Highways - Dealer Bonds.....	164,423	157,751
Justice - Civil Litigation Branch.....	876,685	867,395
Labour - Employment Standards.....	43,232	14,349
Hudson Bay Co. Archives.....	91,781	88,308
MLA Pension Funds.....	158,762	163,499
Manitoba Developmental Centre.....	150,000	181,220
Manitoba Law Foundation.....	3,085,652	-
Manitoba Milk Producers' Marketing Board.....	-	9,378,796
Manitoba Opportunities Fund - Interest Acc.....	15,484,026	10,149,137
Manitoba Transit Agreement.....	1,165,588	33,281,535
Mitigation Pierson WMA.....	182,834	218,887
Municipal Employees' Benefit Fund.....	816,090	784,303
Nelson House Community Council.....	47,860	45,987
Northern Communities.....	1,258,647	1,218,987
Norway House Community Council.....	558,289	344,847
Oak Hammock Marsh.....	124,731	125,947
Prairie Habitat Joint.....	106,555	146,035
Provincial Archives Bequests.....	42,789	41,132
Riparian Stewardship Program.....	252,368	-
Selkirk Mental Health Centre.....	100,000	100,000
Training Completion Fund.....	479,182	460,592
Treaty Land Entitlement - Timber Dues.....	49,583	47,652
Trucking Productivity Improvement Fund.....	-	532,219
Winnipeg Core Area Land Acquisition.....	204,230	196,230
Water Stewardship.....	767,640	765,994
	<u>38,151,301</u>	<u>70,641,807</u>
<b>ON DEPOSIT FOR ADMINISTRATION:</b>		
Aboriginal Education Research Forum.....	33,350	12,776
Agencies Self Insurance.....	8,926,292	8,048,728
Amounts Collected on Behalf of Municipalities and Local Governments re Permits and Leases.....	1,699,850	1,654,632
Assiniboine Community College Renovations.....	178,239	178,239
Awards of Excellence Program.....	10,818	15,818
Brandon Chiller Project.....	84,279	84,279
Builders' Lien Act.....	1,120,794	1,070,743
Canada Environment Enforcement Conference.....	82,531	113
Canada-Manitoba Fisheries Initiative.....	191,000	191,000
Canadian Heritage Centre.....	341	20,083
Churchill Regional Health Authority.....	261,230	261,230
Community Connections.....	328,263	401,266
Conferences and Seminars.....	851,583	184,622
Consumer Protection Act.....	548,167	482,112
Contractual Holdbacks.....	10,683,164	10,561,956
Cooperative Parks Promotion.....	13,806	13,806
Copyright Fees.....	267,657	262,193
Cottage Lot Draw Deposits.....	22,200	-
Crime Prevention Awards.....	5,390	9,151
Crocus Fund Bonds.....	600	600
	<u>25,309,554</u>	<u>23,453,347</u>
Carried Forward.....	25,309,554	23,453,347



	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Brought Forward.....	25,309,554	23,453,347
Dealer's Bond.....	13,634	13,634
Domtar Perpetual Care Security Fund.....	30,000	139,872
Donations -		
Falcon Lake Ambulance.....	6,324	6,124
Manitoba School for the Deaf.....	64,939	76,341
Parks - Special Events.....	302	302
Employee Charitable Donations.....	3,871	42,751
FDC Project #106044.....	44,649	44,649
Federal Gas Tax.....	4,619	4,619
Floodproofing - Sale of Buildings.....	35,330	35,330
Forfeited Property Sharing.....	4,056	3,930
Gates Library Initiative.....	1,734	1,659
Guarantee Deposits.....	5,918,104	3,662,292
HBC Archives.....	3,999	3,949
Highways Tender Deposits.....	6,323	6,257
Highway Traffic Act.....	8,000	8,000
International Projects.....	49,537	49,537
IRP - USD Funds.....	96,199	96,199
Justice Contingent.....	5,129	9,585
Judges' Parking.....	14,826	18,048
Land Sat TM Imagery Update.....	259,248	259,248
Litehouses CEF.....	21,000	21,000
Louisiana Pacific.....	181,417	-
M R E M Suspense Account.....	32,725	32,725
Manitoba 2000 FAS Conference.....	581,522	380,870
Manitoba Health Authority Ambulance Service.....	28,700	25,948
Manitoba Jobs Fund.....	5,859	5,859
Manitoba Lotteries Corporation.....	26,474	26,474
Manitoba Opportunities Fund.....	25,628	5,628
Manitoba Potash Corporation.....	-	12,605
Manitoba Transit Agreement.....	188,370	122,277
Manitoba Tree Improvement Co-op.....	1,516	2,850
Migratory Waterfowl Permits and Stamps.....	60,100	48,598
Minister of Rural Development.....	1,664,793	1,499,484
National Forest Inventory.....	240,539	161,834
NCB Evaluation.....	38,786	38,786
Nunavut Mental Health Program.....	2,434,679	1,706,919
Office of the Auditor General.....	5,041	5,041
Ortho Refresh Program.....	50,000	-
Place of Honour Publication.....	18,817	18,817
Private Dragging and Snowplowing.....	146	146
Program Partnership - MAF.....	4,486	2,746
PVS - Act Surety Claims.....	30,000	30,000
Remote Sensng - CFS.....	17,000	13,000
Risk Mitigation Conference.....	2,625	2,625
Royalties - Geocomp Sales.....	9,963	9,963
Rural Forum.....	26,448	23,655
Carried Forward.....	37,577,011	32,133,523

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Brought Forward.....	37,577,011	32,133,523
Security Deposit Compensation Fund.....	101,866	63,624
Single Application for Vehicle Registration.....	781	781
Selkirk Mental Health Centre Trust.....	96,184	95,378
Status of Women.....	3,182	3,182
Stop the Violence Seminar.....	-	19,138
Suitors' Money Act.....	7,073,307	5,450,813
Sundry.....	35,272	48,866
Training Completion Fund.....	361,218	208,355
Treaty Land Entitlement - Timber Dues.....	2,955	2,955
Veterinary Services - Recruitment Fund.....	199,126	11,108
Winnipeg Folk Festival.....	56,033	55,352
WCFS Internally Restricted Funds.....	18,758	14,760
Western Canadian Institute.....	-	31,448
	<u>45,525,693</u>	<u>38,139,283</u>
	<u>3,893,209,727</u>	<u>3,275,601,904</u>

BORROWINGS AND GUARANTEES

- Statement of Valuation and Purpose of Direct and  
Guaranteed Debt Outstanding. . . . . 2 - 3

- Statement of Direct and Guaranteed Debt. . . . . 2 - 4

- Guarantees. . . . . 2 - 5



## STATEMENT OF VALUATION AND PURPOSE OF DIRECT AND GUARANTEED DEBT OUTSTANDING

As at March 31, 2008  
(\$ thousands)

	Canadian Dollar Valuation (Note 1) March 31/08	Canadian Dollar Valuation (Note 1) March 31/07	Increase (Decrease) March 31/08 over March 31/07
<b>Direct Debt Payable in:</b>			
Canadian Dollars	16,297,185	14,392,882	1,904,303
Issues Hedged to Canadian Dollars	3,183,550	3,482,100	(298,550)
U.S. Dollars	2,161,725	2,194,026	(32,301)
Issues Hedged to U.S. Dollars	543,710	609,829	(66,119)
<b>Total Direct Debt</b>	<u>22,186,170</u>	<u>20,678,837</u>	<u>1,507,333</u>
<b>Guaranteed Debt Payable in:</b>			
Canadian Dollars	<u>351,757</u>	<u>675,412</u>	<u>(323,655)</u>
<b>Total Direct and Guaranteed Debt (Note 2)</b>	22,537,927	21,354,249	1,183,678
Less: Sinking Fund Investments	3,256,072	4,076,514	(820,442)
Less: Debt Retirement Fund	78,115	51,000	27,115
<b>Net Direct and Guaranteed Debt (Note 3)</b>	<u>19,203,740</u>	<u>17,226,735</u>	<u>1,977,005</u>

**NOTE 1:** The Canadian Dollar Valuation is calculated using the foreign currency exchange rates in effect at March 31, 2008 and March 31, 2007. As at March 31, 2008, the U.S. dollar exchange rate was \$1.0279 (2007 - \$1.1529).

**NOTE 2:** Provincial Borrowings and Guarantees are payable in Canadian and U.S. dollars. As at March 31, 2008, total provincial borrowings and guarantees was payable 88% in Canadian dollars and 12% in U. S. dollars. Of this total, General Government Program borrowings and Other Crown organizations borrowings was 100% payable in Canadian dollars. Manitoba Hydro borrowings was payable 64% in Canadian dollars (62% at March 31, 2007) and 36% in U.S. dollars (38% at March 31, 2007).

**NOTE 3:** The above debt was issued for the following purposes:

	March 31, 2008 (in thousands)	March 31, 2007 (in thousands)
General Government Programs	8,031,434	6,564,303
The Manitoba Hydro-Electric Board	7,488,075	7,310,150
Capital Investment	1,083,900	749,221
Manitoba Hospital Facilities	833,433	790,450
Government Enterprises and Other	498,279	533,152
Other	1,268,619	1,279,459
	<u>19,203,740</u>	<u>17,226,735</u>

## STATEMENT OF DIRECT AND GUARANTEED DEBT

As at March 31, 2008  
(\$ thousands)

March 31, 2007			March 31, 2008			
Manitoba Hydro- Electric Board \$	Other \$	Total \$		Manitoba Hydro- Electric Board \$	Other \$	Total \$
6,639,911	14,038,926	20,678,837	<b>DIRECT DEBT</b>	7,141,491	15,044,679	22,186,170
-	1,626,345	1,626,345	Outstanding	-	1,627,900	1,627,900
-	15,897	15,897	Less: Provincial debt held as investments	-	22,569	22,569
<u>6,639,911</u>	<u>12,396,684</u>	<u>19,036,595</u>	Less: Unamortized debt issue costs	<u>7,141,491</u>	<u>13,394,210</u>	<u>20,535,701</u>
			Net Direct Debt			
			<b>GUARANTEED DEBT</b>			
<u>670,239</u>	<u>5,173</u>	<u>675,412</u>	Guaranteed Debt	<u>346,584</u>	<u>5,173</u>	<u>351,757</u>
			<b>TOTAL DIRECT AND GUARANTEED DEBT</b>			
7,310,150	14,044,099	21,354,249	Outstanding	7,488,075	15,049,852	22,537,927
-	1,626,345	1,626,345	Less: Provincial debt held as investments	-	1,627,900	1,627,900
-	15,897	15,897	Less: Unamortized debt issue costs	-	22,569	22,569
<u>7,310,150</u>	<u>12,401,857</u>	<u>19,712,007</u>		<u>7,488,075</u>	<u>13,399,383</u>	<u>20,887,458</u>

**GUARANTEES****As at March 31, 2008**

The Province has been authorized to guarantee the following promissory notes, loans, bank lines of credit, mortgages and other securities:

<b>Purpose</b>	<b>Guarantee Authorized</b>	<b>Principal Amount Outstanding Under Guarantee As at March 31, 2008</b>
Assiniboine Community College.....	1,500,000	-
Manitoba Business Start Program.....	5,000,000	1,623,400
Manitoba Film Guarantee Program.....	480,000	295,100
Manitoba Housing and Renewal Corporation.....	10,000,000	1,389,120
Manitoba Opera Association Inc. (Note).....	150,880	-
Manitoba Opportunities Fund Ltd.....	198,500,000	151,202,086
Manitoba Student Aid Program.....	20,000,000	4,906,652
Red River College.....	5,000,000	-
Rural Entrepreneur Assistance Program.....	8,171,032	7,322,748
Rural Municipality of Richot.....	1,035,000	542,711
University College of The North.....	1,500,000	-
Venture Manitoba Tours Ltd.....	250,000	-
Winnipeg Symphony Orchestra Inc.....	285,000	-
	<u>251,871,912</u>	167,281,817
Securities Guaranteed by the Province -		
The Manitoba Hydro-Electric Board.....	346,584,100	
Manitoba Grow Bonds.....	<u>5,173,300</u>	<u>351,757,400</u>
		<u>519,039,217</u>

Note: The Manitoba Development Corporation is administering this guarantee for the Province.





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2006-2007	Actual 2007-2008	Increase (Decrease)		2007-2008 Actual	2007-2008 Estimated	Variance
\$	\$	\$		\$	\$	\$
<b>OTHER REVENUE:</b>						
<b>LEGISLATIVE ASSEMBLY:</b>						
460,000	451,392	(8,608)	Auditor General's Office Fees.....	451,392	325,000	126,392
1,225	15,942	14,717	Sundry.....	15,942	6,000	9,942
<b>EXECUTIVE COUNCIL:</b>						
694	138	(556)	Sundry.....	138	200	(62)
<b>ABORIGINAL AND NORTHERN AFFAIRS:</b>						
119,801	113,945	(5,856)	Sundry.....	113,945	130,000	(16,055)
<b>ADVANCED EDUCATION AND LITERACY:</b>						
47,962	54,742	6,780	Fees.....	54,742	55,000	(258)
974,622	1,416,872	442,250	Sundry.....	1,416,872	970,000	446,872
<b>AGRICULTURE, FOOD AND RURAL INITIATIVES:</b>						
3,015,738	3,168,291	152,553	Fees.....	3,168,291	3,456,100	(287,809)
43,694	55,736	12,042	Sundry.....	55,736	48,400	7,336
<b>CIVIL SERVICE COMMISSION:</b>						
164,710	108,363	(56,347)	Sundry.....	108,363	100,100	8,263
<b>COMPETITIVENESS, TRAINING AND TRADE:</b>						
21,315	21,806	491	Cost Recovery from New Brunswick.....	21,806	22,800	(994)
390,975	408,342	17,367	Fees.....	408,342	342,500	65,842
1,181,111	3,807,019	2,625,908	Sundry.....	3,807,019	5,043,500	(1,236,481)
<b>CONSERVATION:</b>						
Clean Environment Commission						
-	-	-	Cost Recovery.....	-	-	-
-	288,512	288,512	Cottaging Initiative.....	288,512	3,570,400	(3,281,888)
550,506	617,893	67,387	Environment Fees and Sundry.....	617,893	605,200	12,693
8,278,608	6,821,875	(1,456,733)	Forestry Fees and Sundry.....	6,821,875	8,666,900	(1,845,025)
2,101,946	1,914,947	(186,999)	Land Information Sales and Fees.....	1,914,947	1,826,600	88,347
4,212,955	4,105,123	(107,832)	Licence Sales by Vendor.....	4,105,123	3,947,300	157,823
10,738,560	10,926,060	187,500	Park Fees.....	10,926,060	10,974,700	(48,640)
Regional Operations Fees and						
5,975,406	6,741,461	766,055	Cost Recovery.....	6,741,461	4,828,000	1,913,461
357,072	478,658	121,586	Wildlife Sundry.....	478,658	640,000	(161,342)
318,988	388,384	69,396	Sundry.....	388,384	317,300	71,084

			<b>CULTURE, HERITAGE, TOURISM AND SPORT:</b>			
336,821	343,617	6,796	Archives of Manitoba Fees.....	343,617	328,200	15,417
303,404	254,005	(49,399)	Communication Services Manitoba.....	254,005	285,900	(31,895)
700,525	811,202	110,677	Hudson's Bay History Foundation.....	811,202	888,600	(77,398)
700,444	736,608	36,164	Manitoba Film Classification Board Fees.....	736,608	570,000	166,608
331,051	309,958	(21,093)	Statutory Publications Fees.....	309,958	388,500	(78,542)
195,487	174,358	(21,129)	Translation Services Fees.....	174,358	106,800	67,558
5,236	3,325	(1,911)	Sundry.....	3,325	2,900	425
			<b>EDUCATION, CITIZENSHIP AND YOUTH:</b>			
572,801	681,020	108,219	Fees.....	681,020	627,400	53,620
322,920	324,216	1,296	Sundry.....	324,216	325,600	(1,384)
			<b>FAMILY SERVICES AND HOUSING:</b>			
12,901,468	13,129,059	227,591	Children's Special Allowance Recoveries.....	13,129,059	15,273,400	(2,144,341)
1,378,477	1,378,465	(12)	Cost Recovery from Municipalities.....	1,378,465	1,378,400	65
7,972,141	8,592,127	619,986	Income Assistance Recoveries.....	8,592,127	11,868,700	(3,276,573)
			Levy for Local Government Welfare			
209,840	209,840	-	Purposes in Unorganized Territory.....	209,840	210,000	(160)
1,407,238	1,525,328	118,090	Sundry.....	1,525,328	1,346,200	179,128
			<b>FINANCE:</b>			
			Automobile Injury Appeals			
1,119,932	1,093,572	(26,360)	Commission Cost Recovery.....	1,093,572	1,179,300	(85,728)
476,487	565,099	88,612	Claimant Advisor Office Cost Recovery.....	565,099	588,000	(22,901)
1,766,380	1,787,173	20,793	Consumer Affairs Fees.....	1,787,173	2,195,100	(407,927)
1,017,909	1,043,833	25,924	Insurance Act Fees and Cost Recovery.....	1,043,833	986,700	57,133
5,745,743	5,484,278	(261,465)	Recovery of Prior Year's Expenses.....	5,484,278	3,000,000	2,484,278
253,840	272,080	18,240	Trust and Loan Fees.....	272,080	245,000	27,080
880,844	1,276,352	395,508	Sundry.....	1,276,352	668,100	608,252
			<b>HEALTH:</b>			
5,386,699	6,149,382	762,683	Sundry.....	6,149,382	4,652,200	1,497,182
82,941,575	88,050,398	5,108,823	Carried Forward.....	88,050,398	92,991,000	(4,940,602)

DETAILS OF OPERATING REVENUE AND EXPENSE (UNAUDITED)

2006-2007 Actual 2007-2008 \$	2007-2008 Actual \$	Increase (Decrease) \$		2007-2008 Actual \$	2007-2008 Estimated \$	Variance \$
82,941,575	88,050,398	5,108,823	Brought Forward.....	88,050,398	92,991,000	(4,940,602)
<b>INFRASTRUCTURE AND TRANSPORTATION:</b>						
100,449,901	103,134,446	2,684,545	Automobile and Motor Carrier Licences and Fees.....	103,134,446	97,997,800	5,136,646
4,288,206	4,649,624	361,418	Cost Recovery from Municipalities and Other Third Parties.....	4,649,624	4,257,200	392,424
16,933,520	21,596,909	4,663,389	Drivers' Licences.....	21,596,909	19,416,100	2,180,809
103,650	119,530	15,880	Licence Suspension Appeal Board Fees.....	119,530	100,000	19,530
1,251,359	885,897	(365,462)	Rentals from Various Government Properties.....	885,897	1,396,400	(510,503)
227,686	253,285	25,599	Taxicab Licences and Fees.....	253,285	200,000	53,285
1,856,802	1,534,973	(321,829)	Sundry.....	1,534,973	1,527,100	7,873
<b>INTERGOVERNMENTAL AFFAIRS:</b>						
7,448,131	7,750,698	302,567	Cost Recovery from Municipalities.....	7,750,698	8,277,900	(527,202)
1,325,581	1,388,441	62,860	Public Utilities Board Cost Recovery.....	1,388,441	1,381,500	6,941
624,245	635,454	11,209	Fees.....	635,454	550,400	85,054
61,932	36,018	(25,914)	Sundry.....	36,018	50,300	(14,282)
<b>JUSTICE:</b>						
488,300	484,025	(4,275)	Cost Recovery from City of Winnipeg.....	484,025	489,300	(5,275)
2,495,627	2,417,507	(78,120)	Cost Recovery from Municipalities.....	2,417,507	2,521,800	(104,293)
3,193,410	3,362,500	169,090	Cost Recovery from Victims Assistance Trust Fund.....	3,362,500	3,362,500	-
40,978	72,304	31,326	Escheats to the Crown.....	72,304	50,000	22,304
23,811,924	25,643,991	1,832,067	Fines and Costs.....	25,643,991	25,681,400	(37,409)
7,467,292	7,181,478	(285,814)	Law Fees.....	7,181,478	6,690,400	491,078
2,680,649	2,749,074	68,425	Sundry.....	2,749,074	2,645,900	103,174
<b>LABOUR AND IMMIGRATION:</b>						
7,280,000	7,827,600	547,600	Cost Recovery from Workers Compensation Board.....	7,827,600	7,827,600	-
3,775,933	3,840,353	64,420	Fees.....	3,840,353	3,765,700	74,653
66,243	84,616	18,373	Sundry.....	84,616	80,000	4,616

			<b>SCIENCE, TECHNOLOGY, ENERGY AND MINES:</b>			
3,612,794	4,510,630	897,836	Minerals Royalties and Fees.....	4,510,630	3,144,700	1,365,930
6,206,663	8,489,383	2,282,720	Petroleum Royalties and Fees.....	8,489,383	7,260,300	1,229,083
84,323	163,636	79,313	Sundry.....	163,636	517,800	(354,164)
			<b>WATER STEWARDSHIP:</b>			
-	-	-	Drinking Water Fees.....	-	-	-
295,433	239,967	(55,466)	Fisheries Fees and Sundry.....	239,967	312,300	(72,333)
(54,786)	-	54,786	1997 Floodproofing Program.....	-	-	-
2,556,400	2,515,217	(41,183)	Licence Sales by Vendor.....	2,515,217	2,589,100	(73,883)
106,340,083	117,323,348	10,983,265	Water Power Rentals.....	117,323,348	105,000,000	12,323,348
217,322	129,715	(87,607)	Water Resources Sundry.....	129,715	221,200	(91,485)
			<b>EMERGENCY EXPENDITURES:</b>			
-	-	-	Sundry.....	-	25,000	(25,000)
			<b>CROWN CORPORATIONS:</b>			
282,719,417	296,782,163	14,062,746	Manitoba Lotteries Corporation.....	296,782,163	275,000,000	21,782,163
207,944,063	219,209,627	11,265,564	Manitoba Liquor Control Commission.....	219,209,627	213,200,000	6,009,627
			Special Operating Agencies			
200,000	200,000	-	Civil Legal Services.....	200,000	200,000	-
1,615,000	2,000,000	385,000	Companies Office.....	2,000,000	2,000,000	-
-	-	-	Crown Lands and Property Agency.....	-	-	-
1,500,000	1,500,000	-	Fleet Vehicles Agency.....	1,500,000	1,500,000	-
7,250,000	7,300,000	50,000	Manitoba Securities Commission.....	7,300,000	7,300,000	-
400,000	400,000	-	Material Distribution Agency.....	400,000	400,000	-
9,000,000	9,715,000	715,000	The Property Registry.....	9,715,000	9,715,000	-
180,000	280,000	100,000	Vital Statistics Agency.....	280,000	280,000	-
			<b>SALE OF GOVERNMENT ASSETS:</b>			
			Proceeds from Sale of			
28,250	24,879	(3,371)	Other Capital Assets.....	24,879	100,000	(75,121)
681,935	39,125	(642,810)	Gain on Sale of Tangible Capital Assets.....	39,125	-	39,125
<u>899,589,841</u>	<u>954,521,811</u>	<u>54,931,970</u>	<b>TOTAL OTHER REVENUE</b>	<u>954,521,811</u>	<u>910,025,700</u>	<u>44,496,111</u>
<u>5,830,513,798</u>	<u>6,252,202,663</u>	<u>421,688,865</u>	<b>TOTAL OWN SOURCE REVENUE</b>	<u>6,252,202,663</u>	<u>5,904,255,838</u>	<u>347,946,825</u>

Actual		Increase		2007-2008	2007-2008	Variance
2006-2007	2007-2008	(Decrease)		Actual	Estimated	
\$	\$	\$		\$	\$	\$
<b>GOVERNMENT OF CANADA</b>						
1,709,430,000	1,825,796,000	116,366,000	Equalization.....	1,825,796,000	1,826,000,000	(204,000)
48,911,307	41,880,227	(7,031,080)	Federal Bills.....	41,880,227	-	41,880,227
773,090,260	816,684,000	43,593,740	Canada Health Transfer.....	816,684,000	807,000,000	9,684,000
335,420,740	347,463,000	12,042,260	Canada Social Transfer.....	347,463,000	341,400,000	6,063,000
-	53,819,494	53,819,494	EcoTrust Fund.....	53,819,494	53,800,000	19,494
23,683,366	8,997,997	(14,685,369)	Child Care.....	8,997,997	9,000,000	(2,003)
16,695,573	45,805,193	29,109,620	Health Funds.....	45,805,193	47,340,000	(1,534,807)
-	-	-	Infrastructure Renewal.....	-	45,600,000	(45,600,000)
71,840,357	73,887,203	2,046,846	Manitoba Floodway Expansion.....	73,887,203	100,154,700	(26,267,497)
<b>OTHER</b>						
90,109	56,666	(33,443)	Aboriginal and Northern Affairs.....	56,666	100,000	(43,334)
14,580,527	15,408,965	828,438	Advanced Education and Literacy.....	15,408,965	16,475,700	(1,066,735)
153,973	884,140	730,167	Agriculture, Food and Rural Initiatives.....	884,140	766,500	117,640
55,701,482	77,218,088	21,516,606	Competitiveness, Training and Trade.....	77,218,088	76,940,000	278,088
151,000	1,836,775	1,685,775	Conservation.....	1,836,775	2,051,000	(214,225)
578,240	516,447	(61,793)	Culture, Heritage, Tourism and Sport.....	516,447	465,700	50,747
12,115,890	11,392,093	(723,797)	Education, Citizenship and Youth.....	11,392,093	12,512,500	(1,120,407)
4,456,811	4,671,467	214,656	Family Services and Housing.....	4,671,467	4,671,400	67
2,284,003	2,284,027	24	Finance.....	2,284,027	2,200,000	84,027
4,866,404	5,665,348	798,944	Health.....	5,665,348	5,210,400	454,948
11,024,531	9,135,976	(1,888,555)	Infrastructure and Transportation.....	9,135,976	8,813,300	322,676
114,517	85,708	(28,809)	Intergovernmental Affairs.....	85,708	220,000	(134,292)
12,507,626	13,414,044	906,418	Justice.....	13,414,044	13,217,000	197,044
12,937,690	18,425,718	5,488,028	Labour and Immigration.....	18,425,718	21,640,400	(3,214,682)
-	-	-	Science, Technology, Energy and Mines.....	-	200,000	(200,000)
345,692	124,030	(221,662)	Water Stewardship.....	124,030	590,000	(465,970)
11,073,627	7,141,990	(3,931,637)	Emergency Expenditures.....	7,141,990	5,000,000	2,141,990
435,000	359,452	(75,548)	Promotion of Official Languages.....	359,452	425,000	(65,548)
<u>3,122,488,725</u>	<u>3,382,954,048</u>	<u>260,465,323</u>	<b>TOTAL GOVERNMENT OF CANADA</b>	<u>3,382,954,048</u>	<u>3,401,793,600</u>	<u>(18,839,552)</u>
8,953,002,523	9,635,156,711	682,154,188	<b>TOTAL REVENUE BEFORE COMMISSIONS:</b>	9,635,156,711	9,306,049,438	329,107,273
LESS: Commissions Retained by Revenue Officers (Note 2)						
4,133,647	4,075,338	(58,309)	Retail Sales Tax.....	4,075,338	4,075,338	-
255,400	252,178	(3,222)	Licence Sales by Vendor.....	252,178	252,178	-
30,162	30,488	326	Park Fees.....	30,488	30,488	-
<u>8,948,583,314</u>	<u>9,630,798,707</u>	<u>682,215,393</u>	<b>TOTAL REVENUE</b>	<u>9,630,798,707</u>	<u>9,301,691,434</u>	<u>329,107,273</u>



- NOTE 1: The actual and estimated revenue of the 2007-2008 fiscal year as well as the 2006-2007 revenue has been increased to reflect commissions retained by Revenue Officers. The commissions are deducted at the end of the statement to determine net government revenue.
- NOTE 2: Certain of the 2006-2007 figures have been reclassified to be consistent with the 2007-2008 presentation.

## STATEMENT OF EXPENSE

For the Year Ended March 31, 2008

(with comparative figures for the year ended March 31,2007)

Actual		Increase		2007-2008		
2006-2007	2007-2008	(Decrease)		Actual	Authorized	Unexpended
\$	\$	\$		\$	\$	\$
28,849,561	40,092,928	11,243,367	Legislative Assembly.....	40,092,928	41,948,524	1,855,596
3,500,328	3,315,559	(184,770)	Executive Council.....	3,315,559	3,509,200	193,641
34,980,679	39,510,880	4,530,201	Aboriginal and Northern Affairs.....	39,510,880	39,544,820	33,940
506,130,679	560,263,131	54,132,453	Advanced Education and Literacy.....	560,263,131	548,904,800	(11,358,331)
203,718,188	243,638,022	39,919,834	Agriculture, Food and Rural Initiatives.....	243,638,022	277,742,300	34,104,278
5,241,485	5,660,456	418,971	Civil Service Commission.....	5,660,456	5,750,000	89,544
100,584,358	110,695,977	10,111,619	Competitiveness, Training and Trade.....	110,695,977	114,416,000	3,720,023
114,749,109	117,161,992	2,412,883	Conservation.....	117,161,992	119,416,500	2,254,508
82,872,871	126,392,013	43,519,143	Culture, Heritage and Tourism.....	126,392,013	128,596,301	2,204,288
1,267,463,699	1,322,083,697	54,619,998	Education, Citizenship and Youth.....	1,322,083,697	1,313,129,300	(8,954,397)
76,733,483	91,693,451	14,959,968	Employee Pensions and Other Costs.....	91,693,451	91,693,400	(51)
1,052,371,300	1,135,008,871	82,637,571	Family Services and Housing.....	1,135,008,871	1,171,751,400	36,742,529
355,624,929	347,544,710	(8,080,220)	Finance .....	347,544,710	354,098,954	6,554,244
3,673,477,492	3,932,214,264	258,736,772	Health.....	3,932,214,264	3,960,314,200	28,099,936
25,266,466	25,331,354	64,888	Healthy Child Manitoba .....	25,331,354	26,397,700	1,066,346
466,915,825	502,615,304	35,699,479	Infrastructure and Transportation.....	502,615,304	519,459,600	16,844,296
224,905,353	251,345,172	26,439,819	Intergovernmental Affairs.....	251,345,172	254,501,600	3,156,428
310,327,366	335,591,782	25,264,416	Justice.....	335,591,782	335,103,990	(487,792)
37,563,718	44,491,283	6,927,565	Labour and Immigration.....	44,491,283	46,886,900	2,395,617
1,101,946	1,232,384	130,438	Manitoba Seniors and Healthy Aging Secretariat .....	1,232,384	1,365,400	133,016
72,359,420	89,960,433	17,601,013	Science, Technology, Energy and Mines.....	89,960,433	86,430,613	(3,529,820)
25,104,972	28,705,007	3,600,036	Water Stewardship.....	28,705,007	31,991,581	3,286,574
3,266,991	3,370,174	103,183	Enabling Appropriations.....	3,370,174	18,242,173	14,871,999
54,462,795	34,475,235	(19,987,560)	Other Appropriations.....	34,475,235	35,450,100	974,865
<b>8,727,573,013</b>	<b>9,392,394,079</b>	<b>664,821,066</b>	<b>TOTAL EXPENSE</b>	<b>9,392,394,079</b>	<b>9,526,645,356</b>	<b>134,251,277</b>

NOTE: Debt Servicing expenses included in the Department of Finance expenses are net of cost recoveries and interest income of debt servicing costs on self-supporting debt from Crown Corporations and Government Agencies in the amount of \$1,173,648,915 as at March 31, 2008 (2007 - \$ 1,047,085,549).

## EXPENSE TYPES

### PERSONNEL SERVICES

All salaries and wages paid to Ministers, contract employees and regular civil servants are included in this category. Also included are indemnities, living and constituency allowances paid to M.L.A.'s, overtime, remoteness allowances, shift premiums and other negotiated payments for all employees. The employer portion of mandatory contributions to EI, CPP, Worker's Compensation, etc. are considered as personnel costs and are reported under this category.

### GRANTS/TRANSFER PAYMENTS

Payments to various individuals and organizations in support of various projects and programs including bursaries, cultural activities, charitable organizations, etc. Grants, other than for capital purposes, and transfer payments to other governments and government agencies are reported in this category.

### TRANSPORTATION

Payments made for the transportation of government personnel, including Ministers and M.L.A.'s, other citizens and commodities are included in this category. Other costs of traveling such as accommodation and meals are recorded separately under the "Other Operating" category.

### COMMUNICATION

The cost of telephones, telex, postage, advertising and other costs related to the dissemination of information to the public or to the employees of the government are included in this category.

### SUPPLIES AND SERVICES

The cost of goods and services that are used in the current operations of the government such as construction materials, office supplies, utilities, leased space, rental of equipment and vehicles and the payment to outside professional persons and firms are included in this category.

### DEBT SERVICING

This includes the costs related to the public debt of the province such as debt redemptions, premiums, interest, and other charges by banks for exchange and other services, etc.

### MINOR CAPITAL

This category includes costs for the purchase, construction or improvement of capital assets that are under the established capitalization dollar threshold established for each asset class.

### AMORTIZATION

Amortization is the process of allocating the cost of a tangible capital asset, less its residual value, over its estimated useful life in order to match costs with the revenue or public services that they help generate.

### OTHER OPERATING

The payments for accommodation and meals for civil servants while on government business are shown under this classification. Also included are computer related expenses, insurance, employer educational assistance and other costs that cannot be included in another category.

### SOCIAL ASSISTANCE AND RELATED COSTS

This classification represents expenditures for goods, services and/or benefits provided to citizens for their direct consumption as social assistance provisions.

## SUMMARY OF EXPENSE BY DEPARTMENT AND EXPENSE TYPE

For the Year Ended March 31, 2008  
(\$ thousands)

Department	Personnel Services	Grants/ Transfer Payments	Transportation	Communication	Supplies and Services
Legislative Assembly.....	22,841	-	822	1,523	10,226
Executive Council.....	2,296	750	37	110	55
Aboriginal and Northern Affairs.....	5,865	29,081	562	251	2,609
Advanced Education and Literacy.....	8,268	549,288	104	382	1,050
Agriculture, Food and Rural Initiatives.....	28,498	196,179	1,926	1,050	8,404
Civil Service Commission.....	4,406	-	76	74	780
Competitiveness, Training and Trade.....	26,426	7,792	1,180	1,775	6,378
Conservation.....	63,847	3,403	12,459	2,731	21,228
Culture, Heritage, Tourism and Sport.....	17,169	101,967	405	2,844	6,584
Education, Citizenship and Youth.....	29,055	1,158,734	1,383	1,874	11,803
Employee Pensions and Other Costs.....	188,010	-	-	-	3,324
Family Services and Housing.....	149,339	225,225	3,535	3,437	22,750
Finance.....	35,071	274,852	514	2,049	5,614
Health.....	71,773	3,777,842	5,792	4,211	36,251
Healthy Child Manitoba.....	2,040	17,491	94	460	722
Infrastructure and Transportation.....	148,452	35,126	8,258	3,929	216,523
Intergovernmental Affairs.....	18,211	273,445	721	435	2,682
Justice.....	187,772	3,056	5,041	2,850	108,003
Labour and Immigration.....	18,316	566	672	843	3,165
Manitoba Seniors and Healthy Aging Secretariat....	527	421	44	98	102
Science, Technology, Energy and Mines.....	27,362	23,109	637	1,304	13,372
Water Stewardship.....	12,026	6,267	857	685	7,289
Enabling Appropriations.....	69	3,085	16	58	46
Other Appropriations.....	5,374	4,648	14,408	497	6,617
Total Expense Types	<u>1,073,015</u>	<u>6,692,326</u>	<u>59,544</u>	<u>33,469</u>	<u>495,580</u>
Recoveries	<u>(136,934)</u>	<u>(286,278)</u>	<u>(2,050)</u>	<u>(2,523)</u>	<u>(106,923)</u>
Net Expense Types	<u>936,081</u>	<u>6,406,047</u>	<u>57,494</u>	<u>30,946</u>	<u>388,657</u>
Comparison of Expense Types					
2008.....	936,081	6,406,047	57,494	30,946	388,657
2007.....	<u>880,523</u>	<u>5,920,729</u>	<u>59,133</u>	<u>32,158</u>	<u>347,252</u>
	<u>55,558</u>	<u>485,318</u>	<u>(1,639)</u>	<u>(1,212)</u>	<u>41,404</u>

**SUMMARY OF EXPENSE BY DEPARTMENT  
AND EXPENSE TYPE**

Debt Servicing	Other Operating	Social Assistance Related	Minor Capital	Amortization	Total Expenses	Recoveries Into Appropriations	Net Expenses
8	4,318	-	260	96	40,093	-	40,093
-	41	-	12	15	3,316	-	3,316
66	783	-	214	78	39,511	-	39,511
2,831	2,586	-	44	209	564,762	(4,499)	560,263
66	9,508	-	510	412	246,552	(2,914)	243,638
-	344	-	54	48	5,781	(121)	5,660
5,834	5,272	59,769	252	589	115,268	(4,572)	110,696
2,893	9,188	-	1,506	3,545	120,800	(3,638)	117,162
151	1,618	28	261	427	131,454	(5,062)	126,392
22	120,994	1,966	912	250	1,326,992	(4,908)	1,322,084
-	-	-	-	-	191,334	(99,641)	91,693
1,526	12,328	711,189	2,139	3,795	1,135,262	(253)	1,135,009
251,932	6,962	-	466	2,653	580,113	(232,568)	347,545
20,068	11,999	-	1,091	3,186	3,932,214	-	3,932,214
0	2,392	2,029	96	8	25,331	-	25,331
85,137	42,883	-	9,765	93,038	643,112	(140,497)	502,615
10	3,032	-	559	112	299,206	(47,861)	251,345
1,183	27,352	-	1,650	1,293	338,200	(2,608)	335,592
186	1,351	18,359	550	485	44,491	-	44,491
0	29	-	5	5	1,232	-	1,232
4,505	64,840	-	2,079	9,872	147,080	(57,120)	89,960
46	1,217	-	501	233	29,120	(415)	28,705
-	0	90	6	-	3,370	-	3,370
13	774	-	65	2,079	34,475	-	34,475
<u>376,476</u>	<u>329,900</u>	<u>793,339</u>	<u>22,996</u>	<u>122,427</u>	<u>9,999,071</u>	<u>(606,677)</u>	<u>9,392,394</u>
<u>(3,213)</u>	<u>(55,546)</u>	<u>(108)</u>	<u>(4,184)</u>	<u>(8,918)</u>	<u>(606,677)</u>	<u>606,677</u>	<u>-</u>
<u>373,263</u>	<u>274,354</u>	<u>793,232</u>	<u>18,812</u>	<u>113,509</u>	<u>9,392,394</u>	<u>-</u>	<u>9,392,394</u>
<u>373,263</u>	<u>274,354</u>	<u>793,232</u>	<u>18,812</u>	<u>113,509</u>	<u>9,392,394</u>	<u>-</u>	<u>9,392,394</u>
<u>369,210</u>	<u>250,213</u>	<u>739,757</u>	<u>21,084</u>	<u>107,514</u>	<u>8,727,573</u>	<u>-</u>	<u>8,727,573</u>
<u>4,053</u>	<u>24,141</u>	<u>53,475</u>	<u>(2,272)</u>	<u>5,995</u>	<u>664,821</u>	<u>-</u>	<u>664,821</u>

## SUMMARY OF DEPARTMENTAL APPROPRIATIONS AND EXPENSES PART A - OPERATING EXPENSE

For the Year Ended March 31, 2008

Department	Amount Authorized	Amount Expended	Unexpended Balance
	\$	\$	\$
Legislative Assembly.....	41,948,524	40,092,928	1,855,596
Executive Council.....	3,509,200	3,315,559	193,641
Aboriginal and Northern Affairs.....	39,544,820	39,510,880	33,940
Advanced Education and Training.....	548,904,800	560,263,131	(11,358,331)
Agriculture, Food and Rural Initiatives.....	277,742,300	243,638,022	34,104,278
Civil Service Commission.....	5,750,000	5,660,456	89,544
Competitiveness, Training and Trade.....	114,416,000	110,695,977	3,720,023
Conservation.....	119,416,500	117,161,992	2,254,508
Culture, Heritage, Tourism and Sport.....	128,596,301	126,392,013	2,204,288
Education, Citizenship and Youth.....	1,313,129,300	1,322,083,697	(8,954,397)
Employee Pensions and Other Costs.....	91,693,400	91,693,451	(51)
Family Services and Housing.....	1,171,751,400	1,135,008,871	36,742,529
Finance .....	354,098,954	347,544,710	6,554,244
Health.....	3,960,314,200	3,932,214,264	28,099,936
Healthy Child Manitoba.....	26,397,700	25,331,354	1,066,346
Infrastructure and Transportation.....	519,459,600	502,615,304	16,844,296
Intergovernmental Affairs and Trade.....	254,501,600	251,345,172	3,156,428
Justice.....	335,103,990	335,591,782	(487,792)
Labour and Immigration.....	46,886,900	44,491,283	2,395,617
Science, Technology, Energy and Mines.....	86,430,613	89,960,433	(3,529,820)
Manitoba Seniors and Healthy Aging Secretariat.....	1,365,400	1,232,384	133,016
Water Stewardship.....	31,991,581	28,705,007	3,286,574
Enabling Appropriations.....	18,242,173	3,370,174	14,871,999
Other Appropriations.....	35,450,100	34,475,235	974,865
<b>TOTAL EXPENSES</b>	<b><u>9,526,645,356</u></b>	<b><u>9,392,394,079</u></b>	<b><u>134,251,277</u></b>

### RECONCILIATION WITH THE APPROPRIATION ACT, 2007, SPECIAL WARRANTS, ETC.

Departmental Appropriations authorized by:

"The Appropriation Act 2007".....	\$ 9,002,662,000
General Statutory Appropriations.....	288,317,100
2007 Printed Estimates of Expenses.....	9,290,979,100
Amount Authorized by Special Warrants.....	<u>249,056,400</u>
	9,540,035,500
Members and Speakers Indemnities and Allowances.....	11,576,502
Debt Servicing.....	<u>(24,966,646)</u>
	<b><u>\$ 9,526,645,356</u></b>

**EXPENSE SUMMARY BY APPROPRIATION**

**NOTE:** Details by department are shown on the following pages. Main estimate authority transfers in accordance with section 33 of the Financial Administration Act, are delineated as follows:

- \* Main Estimate Authority transferred from XXVI-1, Canada-Manitoba Enabling Vote, to various departmental appropriations.
- \*\* Main Estimate Authority transferred from XXVI-3, Justice Initiatives, to various departmental appropriations.
- \*\*\* Main Estimate Authority transferred from XXVI-4, Security Initiatives, to various departmental appropriations.
- \*\*\*\* Main Estimate Authority transferred from XXVI-5, Internal Reform, Workforce Adjustment and General Salary Increases, to various departmental appropriations.

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>LEGISLATIVE ASSEMBLY (I)</b>			
1. Indemnities (Statutory)			
Main Estimate.....	4,716,145		
Personnel Services.....		4,716,145	
Net	<u>4,716,145</u>	<u>4,716,145</u>	<u>-</u>
2. Retirement Provisions (Statutory)			
Main Estimate.....	2,900,747		
Personnel Services.....		2,866,830	
Supplies and Services.....		33,917	
Net	<u>2,900,747</u>	<u>2,900,747</u>	<u>-</u>
3. Members' Expenses (Statutory)			
Main Estimate.....	4,856,535		
Personnel Services.....		1,569,814	
Communication.....		211,321	
Other Operating.....		3,075,400	
Net	<u>4,856,535</u>	<u>4,856,535</u>	<u>-</u>
4. Election Financing (Statutory)			
Main Estimate.....	11,420,175		
Personnel Services.....		1,889,531	
Transportation.....		574,817	
Communication.....		748,486	
Supplies and Services.....		7,976,544	
Other Operating.....		227,952	
Minor Capital.....		2,844	
Net	<u>11,420,175</u>	<u>11,420,175</u>	<u>-</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>5. Other Assembly Expenditures</b>			
Main Estimate.....	7,018,200		
Main Estimate Transfer****.....	10,922		
Personnel Services.....		4,802,872	
Transportation.....		94,127	
Communication.....		405,238	
Supplies and Services.....		534,848	
Debt Servicing.....		363	
Other Operating.....		419,397	
Minor Capital.....		194,454	
Net	<u>7,029,122</u>	<u>6,451,299</u>	<u>577,823</u>
<b>6. Office of the Auditor General</b>			
Main Estimate.....	5,459,400		
Personnel Services.....		3,243,670	
Transportation.....		51,391	
Communication.....		65,822	
Supplies and Services.....		1,120,941	
Debt Servicing.....		1,026	
Other Operating.....		444,997	
Net	<u>5,459,400</u>	<u>4,927,848</u>	<u>531,553</u>
<b>7. Office of the Ombudsman</b>			
Main Estimate.....	2,622,000		
Personnel Services.....		1,925,257	
Transportation.....		46,440	
Communication.....		61,085	
Supplies and Services.....		226,037	
Debt Servicing.....		48	
Other Operating.....		64,459	
Minor Capital.....		1,882	
Net	<u>2,622,000</u>	<u>2,325,207</u>	<u>296,793</u>
<b>8. Office of the Chief Electoral Officer</b>			
Main Estimate.....	1,338,900		
Personnel Services.....		1,029,812	
Transportation.....		21,322	
Communication.....		15,892	
Supplies and Services.....		207,583	
Debt Servicing.....		161	
Other Operating.....		61,776	
Minor Capital.....		1,981	
Net	<u>1,338,900</u>	<u>1,338,527</u>	<u>373</u>



Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>9. Office of the Children's Advocate</b>			
Main Estimate.....	1,427,800		
Personnel Services.....		796,590	
Transportation.....		33,856	
Communication.....		15,571	
Supplies and Services.....		126,346	
Debt Servicing.....		65	
Other Operating.....		23,659	
Minor Capital.....		38,341	
Net	<u>1,427,800</u>	<u>1,034,428</u>	<u>393,372</u>
<b>10. Costs Related to Capital Assets</b>			
Main Estimate.....	177,700		
Debt Servicing.....		6,173	
Minor Capital.....		20,300	
Amortization.....		95,545	
Net	<u>177,700</u>	<u>122,018</u>	<u>55,682</u>
<b>Department Total</b>	<u><b>41,948,524</b></u>	<u><b>40,092,928</b></u>	<u><b>1,855,596</b></u>
<b>Expense Summary by Category</b>			
Main Estimate.....	41,937,602		
Main Estimate Transfer****.....	10,922		
Personnel Services.....		22,840,521	
Transportation.....		821,953	
Communication.....		1,523,416	
Supplies and Services.....		10,226,216	
Debt Servicing.....		7,835	
Other Operating.....		4,317,639	
Minor Capital.....		259,802	
Amortization.....		95,545	
	<u>41,948,524</u>	<u>40,092,928</u>	<u>1,855,596</u>

**EXECUTIVE COUNCIL (II)**

<b>1. General Administration</b>			
Main Estimate.....	2,744,600		
Main Estimate Transfer*.....	750,000		
Personnel Services.....		2,296,296	
Grants/Transfer Payments.....		750,000	
Transportation.....		36,724	
Communication.....		109,840	
Supplies and Services.....		55,054	
Other Operating.....		41,073	
Minor Capital.....		11,971	
Net	<u>3,494,600</u>	<u>3,300,959</u>	<u>193,641</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. Costs Related to Capital Assets			
Main Estimate.....	14,600		
Amortization.....		14,600	
Net	<u>14,600</u>	<u>14,600</u>	<u>-</u>
Department Total	<u>3,509,200</u>	<u>3,315,559</u>	<u>193,641</u>
Expense Summary by Category			
Main Estimate.....	2,759,200		
Main Estimate Transfer*.....	750,000		
Personnel Services.....		2,296,296	
Grants/Transfer Payments.....		750,000	
Transportation.....		36,724	
Communication.....		109,840	
Supplies and Services.....		55,054	
Other Operating.....		41,073	
Minor Capital.....		11,971	
Amortization.....		14,600	
	<u>3,509,200</u>	<u>3,315,559</u>	<u>193,641</u>

### ABORIGINAL AND NORTHERN AFFAIRS (XIX)

#### 1. Aboriginal and Northern Affairs Executive

Main Estimate.....	1,139,800		
Personnel Services.....		854,499	
Transportation.....		100,397	
Communication.....		46,662	
Supplies and Services.....		56,070	
Debt Servicing.....		108	
Other Operating.....		39,409	
Minor Capital.....		30,673	
Net	<u>1,139,800</u>	<u>1,127,819</u>	<u>11,981</u>

#### 2. Aboriginal and Northern Affairs Operations

Main Estimate.....	27,286,800		
Main Estimate Transfer*.....	650,000		
Main Estimate Transfer****.....	478,220		
Personnel Services.....		4,988,846	
Grants/Transfer Payments.....		19,521,988	
Transportation.....		459,694	
Communication.....		204,005	
Debt Servicing.....		70	
Supplies and Services.....		2,337,380	
Other Operating.....		721,669	
Minor Capital.....		159,485	
Net	<u>28,415,020</u>	<u>28,393,136</u>	<u>21,884</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>3. Capital Grants</b>			
Main Estimate.....	9,821,900		
Personnel Services.....		22,094	
Grants/Transfer Payments.....		9,559,178	
Transportation.....		2,175	
Communication.....		243	
Supplies and Services.....		215,841	
Other Operating.....		22,364	
Net	<u>9,821,900</u>	<u>9,821,895</u>	<u>5</u>
<b>4. Costs Related to Capital Assets</b>			
Main Estimate.....	168,100		
Debt Servicing.....		66,013	
Minor Capital.....		24,300	
Amortization.....		77,718	
Net	<u>168,100</u>	<u>168,031</u>	<u>69</u>
Department Total	<u>39,544,820</u>	<u>39,510,880</u>	<u>33,940</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	38,416,600		
Main Estimate Transfer*.....	650,000		
Main Estimate Transfer****.....	478,220		
Personnel Services.....		5,865,439	
Grants/Transfer Payments.....		29,081,165	
Transportation.....		562,266	
Communication.....		250,910	
Supplies and Services.....		2,609,291	
Debt Servicing.....		66,190	
Other Operating.....		783,442	
Minor Capital.....		214,458	
Amortization.....		77,718	
	<u>39,544,820</u>	<u>39,510,880</u>	<u>33,940</u>

**ADVANCED EDUCATION AND LITERACY (XLIV)**

<b>1. Administration and Finance</b>			
Main Estimate.....	1,617,700		
Personnel Services.....		1,204,794	
Transportation.....		29,524	
Communication.....		31,995	
Supplies and Services.....		211,106	
Other Operating.....		32,085	
Minor Capital.....		6,245	
Net	<u>1,617,700</u>	<u>1,515,749</u>	<u>101,951</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>2. Support for Universities and Colleges</b>			
Main Estimate.....	448,623,900		
Main Estimate Transfer*.....	157,800		
Personnel Services.....		2,235,885	
Grants/Transfer Payments.....		458,580,200	
Transportation.....		16,231	
Communication.....		8,447	
Supplies and Services.....		215,646	
Other Operating.....		227,434	
Recoveries into Appropriation.....		(1,347,322)	
Net	<u>448,781,700</u>	<u>459,936,521</u>	<u>(11,154,821)</u>
<b>3. Manitoba Student Aid</b>			
Main Estimate.....	59,248,700		
Personnel Services.....		3,956,314	
Grants/Transfer Payments.....		47,746,649	
Transportation.....		25,164	
Communication.....		295,241	
Supplies and Services.....		428,020	
Debt Servicing.....		2,740,133	
Other Operating.....		2,216,322	
Minor Capital.....		15,220	
Recoveries into Appropriation.....		(3,151,300)	
Net	<u>59,248,700</u>	<u>54,271,763</u>	<u>4,976,937</u>
<b>4. Adult Learning and Literacy</b>			
Main Estimate.....	18,227,000		
Personnel Services.....		871,303	
Grants/Transfer Payments.....		16,929,279	
Transportation.....		33,245	
Communication.....		46,027	
Supplies and Services.....		195,538	
Debt Servicing.....		676	
Other Operating.....		109,793	
Minor Capital.....		14,237	
Net	<u>18,227,000</u>	<u>18,200,097</u>	<u>26,903</u>
<b>5. Capital Grants</b>			
Main Estimate.....	11,720,600		
Special Warrant.....	9,000,000		
Grants/Transfer Payments.....		26,031,500	
Net	<u>20,720,600</u>	<u>26,031,500</u>	<u>(5,310,900)</u>
<b>6. Costs Related to Capital Assets</b>			
Main Estimate.....	285,800		
Main Estimate Transfer****.....	23,300		
Debt Servicing.....		90,295	
Minor Capital.....		8,200	
Amortization.....		209,007	
Net	<u>309,100</u>	<u>307,502</u>	<u>1,598</u>
Department Total	<u>548,904,800</u>	<u>560,263,131</u>	<u>(11,358,331)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	539,723,700		
Main Estimate Transfer*.....	157,800		
Main Estimate Transfer****.....	23,300		
Special Warrant.....	9,000,000		
Personnel Services.....		8,268,295	
Grants/Transfer Payments.....		549,287,628	
Transportation.....		104,165	
Communication.....		381,710	
Supplies and Services.....		1,050,309	
Debt Servicing.....		2,831,104	
Other Operating.....		2,585,634	
Social Assistance Related.....			
Minor Capital.....		43,902	
Amortization.....		209,007	
Recoveries into Appropriation.....		(4,498,622)	
	<u>548,904,800</u>	<u>560,263,131</u>	<u>(11,358,331)</u>

**AGRICULTURE, FOOD AND RURAL INITIATIVES (III)**

1. Policy and Management

Main Estimate.....	7,944,900		
Personnel Services.....		4,937,476	
Grants/Transfer Payments.....		29,343	
Transportation.....		264,112	
Communication.....		189,703	
Supplies and Services.....		847,987	
Debt Servicing.....		89	
Other Operating.....		456,247	
Minor Capital.....		40,166	
Net	<u>7,944,900</u>	<u>6,765,124</u>	<u>1,179,776</u>

2. Risk Management, Credit and Income Support Programs

Main Estimate.....	129,128,300		
Special Warrant.....	74,067,200		
Grants/Transfer Payments.....		178,758,800	
Transportation.....		703	
Communication.....		245	
Supplies and Services.....		(11,302)	
Other Operating.....		444,998	
Recoveries into Appropriation.....		(470,370)	
Net	<u>203,195,500</u>	<u>178,723,073</u>	<u>24,472,427</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>3. Agri-Industry Development and Innovation</b>			
Main Estimate.....	24,654,400		
Personnel Services.....		11,309,386	
Grants/Transfer Payments.....		2,885,011	
Transportation.....		764,150	
Communication.....		274,992	
Supplies and Services.....		4,940,295	
Debt Servicing.....		201	
Other Operating.....		1,285,536	
Minor Capital.....		231,629	
Net	<u>24,654,400</u>	<u>21,691,200</u>	<u>2,963,200</u>
<b>4. Agri-Food and Rural Development</b>			
Main Estimate.....	41,318,900		
Personnel Services.....		12,250,692	
Grants/Transfer Payments.....		14,506,166	
Transportation.....		896,668	
Communication.....		584,637	
Supplies and Services.....		2,627,408	
Debt Servicing.....		307	
Other Operating.....		7,321,207	
Minor Capital.....		107,347	
Recoveries into Appropriation.....		(2,444,029)	
Net	<u>41,318,900</u>	<u>35,850,403</u>	<u>5,468,497</u>
<b>5. Cost Related To capital Assets</b>			
Main Estimate.....	628,600		
Debt Servicing.....		65,157	
Minor Capital.....		131,300	
Amortization.....		411,765	
Net	<u>628,600</u>	<u>608,222</u>	<u>20,378</u>
Department Total	<u>277,742,300</u>	<u>243,638,022</u>	<u>34,104,278</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	203,675,100		
Special Warrant.....	74,067,200		
Personnel Services.....		28,497,554	
Grants/Transfer Payments.....		196,179,321	
Transportation.....		1,925,634	
Communication.....		1,049,576	
Supplies and Services.....		8,404,388	
Debt Servicing.....		65,755	
Other Operating.....		9,507,988	
Minor Capital.....		510,443	
Amortization.....		411,765	
Recoveries into Appropriation.....		(2,914,400)	
	<u>277,742,300</u>	<u>243,638,022</u>	<u>34,104,278</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>CIVIL SERVICE COMMISSION (XVII)</b>			
1. Civil Service Commission			
Main Estimate.....	5,391,100		
Main Estimate Transfer****.....	300,000		
Personnel Services.....		4,406,307	
Transportation.....		76,229	
Communication.....		73,761	
Supplies and Services.....		779,542	
Other Operating.....		343,968	
Minor Capital.....		42,451	
Recoveries into Appropriation.....		(120,693)	
Net	<u>5,691,100</u>	<u>5,601,564</u>	<u>89,536</u>
2. Costs Related to Capital Assets			
Main Estimate.....	58,900		
Minor Capital.....		11,100	
Amortization.....		47,792	
Net	<u>58,900</u>	<u>58,892</u>	<u>8</u>
Department Total	<u>5,750,000</u>	<u>5,660,456</u>	<u>89,544</u>
Expense Summary by Category			
Main Estimate.....	5,450,000		
Main Estimate Transfer****.....	300,000		
Personnel Services.....		4,406,307	
Transportation.....		76,229	
Communication.....		73,761	
Supplies and Services.....		779,542	
Other Operating.....		343,968	
Minor Capital.....		53,551	
Amortization.....		47,792	
Recoveries into Appropriation.....		(120,693)	
	<u>5,750,000</u>	<u>5,660,456</u>	<u>89,544</u>
<b>COMPETITIVENESS, TRAINING AND TRADE (X)</b>			
1. Administration and Finance			
Main Estimate.....	4,263,200		
Personnel Services.....		3,504,504	
Transportation.....		67,302	
Communication.....		90,163	
Supplies and Services.....		321,312	
Debt Servicing.....		236	
Other Operating.....		260,836	
Minor Capital.....		70,247	
Recoveries into Appropriation.....		(251,304)	
Net	<u>4,263,200</u>	<u>4,063,296</u>	<u>199,904</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>2. Business Services</b>			
Main Estimate.....	13,352,900		
Main Estimate Transfer*.....	2,923,800		
Special Warrant.....	2,296,500		
Personnel Services.....		3,257,867	
Grants/Transfer Payments.....		7,351,215	
Transportation.....		183,455	
Communication.....		458,541	
Supplies and Services.....		1,537,771	
Debt Servicing.....		5,575,148	
Other Operating.....		3,029,296	
Social Assistance Related.....		1,900	
Minor Capital.....		31,144	
Recoveries into Appropriation.....		(3,213,169)	
Net	<u>18,573,200</u>	<u>18,213,167</u>	<u>360,033</u>
<b>3. Training and Continuing Education</b>			
Main Estimate.....	83,467,900		
Personnel Services.....		15,369,668	
Grants/Transfer Payments.....		295,000	
Transportation.....		479,351	
Communication.....		711,117	
Supplies and Services.....		3,198,396	
Debt Servicing.....		16,903	
Other Operating.....		1,193,257	
Social Assistance Related.....		59,767,147	
Minor Capital.....		(5,250)	
Recoveries into Appropriation.....		(107,529)	
Net	<u>83,467,900</u>	<u>80,918,061</u>	<u>2,549,839</u>
<b>4. Community and Economic Development</b>			
Main Estimate.....	1,907,200		
Personnel Services.....		1,340,309	
Transportation.....		32,857	
Communication.....		58,244	
Supplies and Services.....		197,139	
Debt Servicing.....		10	
Other Operating.....		157,974	
Minor Capital.....		10,174	
Net	<u>1,907,200</u>	<u>1,796,706</u>	<u>110,494</u>



Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>5. Trade and Federal-Provincial and International Relations</b>			
Main Estimate.....	5,016,200		
Personnel Services.....		2,954,037	
Grants/Transfer Payments.....		145,844	
Transportation.....		416,926	
Communication.....		456,499	
Supplies and Services.....		1,123,704	
Debt Servicing.....		5,766	
Other Operating.....		630,884	
Minor Capital.....		8,097	
Recoveries into Appropriation.....		(1,000,000)	
Net	<u>5,016,200</u>	<u>4,741,756</u>	<u>274,444</u>
<b>6. Costs Related to Capital Assets</b>			
Main Estimate.....	1,188,300		
Debt Servicing.....		236,191	
Minor Capital.....		137,500	
Amortization.....		589,300	
Net	<u>1,188,300</u>	<u>962,991</u>	<u>225,309</u>
<b>Department Total</b>	<u><b>114,416,000</b></u>	<u><b>110,695,977</b></u>	<u><b>3,720,023</b></u>
<b>Expense Summary by Category</b>			
Main Estimate.....	109,195,700		
Main Estimate Transfer*.....	2,923,800		
Special Warrant.....	2,296,500		
Personnel Services.....		26,426,386	
Grants/Transfer Payments.....		7,792,058	
Transportation.....		1,179,891	
Communication.....		1,774,564	
Supplies and Services.....		6,378,322	
Debt Servicing.....		5,834,254	
Other Operating.....		5,272,246	
Social Assistance Related.....		59,769,047	
Minor Capital.....		251,910	
Amortization.....		589,300	
Recoveries into Appropriation.....		(4,572,001)	
	<u>114,416,000</u>	<u>110,695,977</u>	<u>3,720,023</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>CONSERVATION (XII)</b>			
1. Administration and Finance			
Main Estimate.....	8,577,600		
Personnel Services.....		5,357,888	
Transportation.....		116,966	
Communication.....		328,849	
Supplies and Services.....		1,730,947	
Debt Servicing.....		3,612	
Other Operating.....		674,051	
Minor Capital.....		37,594	
Net	<u>8,577,600</u>	<u>8,249,907</u>	<u>327,693</u>
2. Support Services			
Main Estimate.....	1,810,600		
Personnel Services.....		2,484,775	
Transportation.....		129,737	
Communication.....		205,922	
Supplies and Services.....		129,649	
Debt Servicing.....		2,800	
Other Operating.....		263,035	
Minor Capital.....		12,313	
Recoveries into Appropriation.....		(1,491,061)	
Net	<u>1,810,600</u>	<u>1,737,170</u>	<u>73,430</u>
3. Regional Operations			
Main Estimate.....	65,295,500		
Personnel Services.....		41,515,425	
Transportation.....		10,867,973	
Communication.....		1,369,983	
Supplies and Services.....		8,758,667	
Debt Servicing.....		85,321	
Other Operating.....		3,082,732	
Minor Capital.....		378,967	
Recoveries into Appropriation.....		(872,547)	
Net	<u>65,295,500</u>	<u>65,186,521</u>	<u>108,979</u>
4. Conservation Programs			
Main Estimate.....	25,146,200		
Personnel Services.....		10,646,893	
Grants/Transfer Payments.....		1,447,940	
Transportation.....		1,033,123	
Communication.....		437,914	
Supplies and Services.....		7,965,838	
Debt Servicing.....		691	
Other Operating.....		3,778,174	
Minor Capital.....		363,683	
Recoveries into Appropriation.....		(1,274,546)	
Net	<u>25,146,200</u>	<u>24,399,710</u>	<u>746,490</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>5. Environmental Stewardship</b>			
Main Estimate.....	6,855,300		
Personnel Services.....		3,704,027	
Grants/Transfer Payments.....		759,114	
Transportation.....		178,319	
Communication.....		130,149	
Supplies and Services.....		484,137	
Debt Servicing.....		(59)	
Other Operating.....		1,290,068	
Minor Capital.....		55,443	
Net	<u>6,855,300</u>	<u>6,601,199</u>	<u>254,101</u>
<b>6. International Institute for Sustainable Development</b>			
Main Estimate.....	1,195,900		
Grants/Transfer Payments.....		1,195,900	
Net	<u>1,195,900</u>	<u>1,195,900</u>	<u>-</u>
<b>7. Minor Capital Projects</b>			
Main Estimate.....	3,669,700		
Personnel Services.....		137,610	
Transportation.....		133,243	
Communication.....		258,402	
Supplies and Services.....		2,158,784	
Debt Servicing.....		6	
Other Operating.....		99,877	
Minor Capital.....		439,525	
Net	<u>3,669,700</u>	<u>3,227,448</u>	<u>442,252</u>
<b>8. Costs Related to Capital Assets</b>			
Main Estimate.....	6,865,700		
Debt Servicing.....		2,800,571	
Minor Capital.....		218,600	
Amortization.....		3,544,966	
Net	<u>6,865,700</u>	<u>6,564,136</u>	<u>301,564</u>
<b>Department Total</b>	<u>119,416,500</u>	<u>117,161,992</u>	<u>2,254,508</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	119,416,500		
Personnel Services.....		63,846,618	
Grants/Transfer Payments.....		3,402,954	
Transportation.....		12,459,361	
Communication.....		2,731,220	
Supplies and Services.....		21,228,023	
Debt Servicing.....		2,892,941	
Other Operating.....		9,187,938	
Minor Capital.....		1,506,125	
Amortization.....		3,544,966	
Recoveries into Appropriation.....		(3,638,154)	
	<u>119,416,500</u>	<u>117,161,992</u>	<u>2,254,508</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>CULTURE, HERITAGE, TOURISM AND SPORT (XIV)</b>			
1. Administration and Finance			
Main Estimate.....	3,147,100		
Personnel Services.....		2,378,787	
Transportation.....		72,328	
Communication.....		80,302	
Supplies and Services.....		402,594	
Debt Servicing.....		1,144	
Other Operating.....		149,437	
Minor Capital.....		18,156	
Net	<u>3,147,100</u>	<u>3,102,748</u>	<u>44,352</u>
2. Culture, Heritage and Recreation Programs			
Main Estimate.....	44,920,300		
Main Estimate Transfer*.....	506,758		
Main Estimate Transfer****.....	1,912,500		
Special Warrant.....	515,200		
Personnel Services.....		5,140,428	
Grants/Transfer Payments.....		39,336,211	
Transportation.....		228,231	
Communication.....		251,019	
Supplies and Services.....		2,810,361	
Other Operating.....		738,557	
Minor Capital.....		48,579	
Recoveries into Appropriation.....		(1,075,000)	
Net	<u>47,854,758</u>	<u>47,478,385</u>	<u>376,373</u>
3. Information Resources			
Main Estimate.....	12,156,600		
Main Estimate Transfer*.....	200,000		
Personnel Services.....		9,151,974	
Transportation.....		71,794	
Communication.....		2,402,301	
Supplies and Services.....		3,218,349	
Debt Servicing.....		2,441	
Other Operating.....		660,990	
Minor Capital.....		74,688	
Recoveries into Appropriation.....		(3,487,280)	
Net	<u>12,356,600</u>	<u>12,095,256</u>	<u>261,344</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>4. Tourism and Sport</b>			
Main Estimate.....	20,222,100		
Main Estimate Transfer****.....	432,500		
Personnel Services.....		497,468	
Grants/Transfer Payments.....		20,143,900	
Transportation.....		33,103	
Communication.....		110,335	
Debt Servicing.....		98	
Supplies and Services.....		226,217	
Other Operating.....		69,339	
Social Assistance Related.....		27,780	
Minor Capital.....		20,444	
Recoveries into Appropriation.....		(500,000)	
Net	<u>20,654,600</u>	<u>20,628,683</u>	<u>25,917</u>
<b>5. Capital Grants</b>			
Main Estimate.....	3,910,000		
Special Warrant.....	40,000,000		
Grants/Transfer Payments.....		42,486,939	
Transportation.....		19	
Supplies and Services.....		(73,259)	
Net	<u>43,910,000</u>	<u>42,413,698</u>	<u>1,496,302</u>
<b>6. Costs Related to Capital Assets</b>			
Main Estimate.....	667,600		
Main Estimate Transfer****.....	5,642		
Debt Servicing.....		147,284	
Minor Capital.....		99,300	
Amortization.....		426,658	
Net	<u>673,242</u>	<u>673,242</u>	<u>-</u>
<b>Department Total</b>	<u>128,596,301</u>	<u>126,392,013</u>	<u>2,204,288</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	85,023,700		
Main Estimate Transfer*.....	706,758		
Main Estimate Transfer****.....	2,350,642		
Special Warrant.....	40,515,200		
Personnel Services.....		17,168,657	
Grants/Transfer Payments.....		101,967,050	
Transportation.....		405,475	
Communication.....		2,843,955	
Supplies and Services.....		6,584,260	
Debt Servicing.....		150,968	
Other Operating.....		1,618,323	
Social Assistance Related.....		27,780	
Minor Capital.....		261,168	
Amortization.....		426,658	
Recoveries into Appropriation.....		(5,062,280)	
	<u>128,596,301</u>	<u>126,392,013</u>	<u>2,204,288</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>EDUCATION, CITIZENSHIP AND YOUTH (XVI)</b>			
1. Administration and Finance			
Main Estimate.....	3,681,600		
Personnel Services.....		3,181,798	
Transportation.....		71,255	
Communication.....		99,100	
Supplies and Services.....		274,273	
Debt Servicing.....		35	
Other Operating.....		441,643	
Minor Capital.....		16,787	
Recoveries into Appropriation.....		(570,000)	
Net	<u>3,681,600</u>	<u>3,514,890</u>	<u>166,710</u>
2. School Programs			
Main Estimate.....	27,539,200		
Personnel Services.....		14,918,002	
Grants/Transfer Payments.....		420,840	
Transportation.....		847,399	
Communication.....		1,198,080	
Supplies and Services.....		5,441,363	
Debt Servicing.....		8,167	
Other Operating.....		2,217,828	
Social Assistance Related.....		177,764	
Minor Capital.....		524,892	
Net	<u>27,539,200</u>	<u>25,754,335</u>	<u>1,784,865</u>
3. Bureau de l'education francaise			
Main Estimate.....	10,118,500		
Personnel Services.....		3,432,491	
Grants/Transfer Payments.....		2,223,453	
Transportation.....		144,363	
Communication.....		263,784	
Supplies and Services.....		2,029,709	
Debt Servicing.....		173	
Other Operating.....		651,923	
Minor Capital.....		121,272	
Net	<u>10,118,500</u>	<u>8,867,169</u>	<u>1,251,331</u>
4. Education and School Tax Credits			
Main Estimate.....	225,170,000		
Special Warrant.....	9,252,300		
Grants/Transfer Payments.....		230,354,823	
Net	<u>234,422,300</u>	<u>230,354,823</u>	<u>4,067,477</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>5. Support to Schools</b>			
Main Estimate.....	981,819,000		
Special Warrant.....	2,141,000		
Personnel Services.....		4,428,213	
Grants/Transfer Payments.....		859,078,820	
Transportation.....		160,397	
Communication.....		163,897	
Supplies and Services.....		3,634,186	
Debt Servicing.....		2,214	
Other Operating.....		117,445,896	
Social Assistance Related.....		2,301	
Minor Capital.....		44,227	
Recoveries into Appropriation.....		(180,000)	
Net	<u>983,960,000</u>	<u>984,780,151</u>	<u>(820,151)</u>
<b>6. MB4Youth</b>			
Main Estimate.....	6,136,500		
Personnel Services.....		3,094,655	
Grants/Transfer Payments.....		4,306,377	
Transportation.....		159,204	
Communication.....		148,994	
Supplies and Services.....		423,675	
Other Operating.....		236,508	
Social Assistance Related.....		1,785,518	
Minor Capital.....		18,937	
Recoveries into Appropriation.....		(4,157,981)	
Net	<u>6,136,500</u>	<u>6,015,887</u>	<u>120,613</u>
<b>7. Capital Funding</b>			
Main Estimate.....	46,807,600		
Grants/Transfer Payments.....		62,349,445	
Net	<u>46,807,600</u>	<u>62,349,445</u>	<u>(15,541,845)</u>
<b>8. Costs Related to Capital Assets</b>			
Main Estimate.....	445,800		
Main Estimate Transfer****.....	17,800		
Debt Servicing.....		11,344	
Minor Capital.....		185,700	
Amortization.....		249,953	
Net	<u>463,600</u>	<u>446,997</u>	<u>16,603</u>
<b>Department Total</b>	<u>1,313,129,300</u>	<u>1,322,083,697</u>	<u>(8,954,397)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	1,301,718,200		
Main Estimate Transfer****.....	17,800		
Special Warrant.....	11,393,300		
Personnel Services.....		29,055,158	
Grants/Transfer Payments.....		1,158,733,758	
Transportation.....		1,382,619	
Communication.....		1,873,855	
Supplies and Services.....		11,803,206	
Debt Servicing.....		21,933	
Other Operating.....		120,993,798	
Social Assistance Related.....		1,965,583	
Minor Capital.....		911,816	
Amortization.....		249,953	
Recoveries into Appropriation.....		(4,907,981)	
	<u>1,313,129,300</u>	<u>1,322,083,697</u>	<u>(8,954,397)</u>

### EMPLOYEE PENSIONS AND OTHER COSTS (VI)

#### 1. Employee Pensions and Other Costs

Main Estimate.....	88,223,300		
Main Estimate Transfer****.....	3,470,100		
Personnel Services.....		188,009,926	
Supplies and Services.....		3,324,357	
Recoveries into Appropriation.....		(99,640,833)	
Net	<u>91,693,400</u>	<u>91,693,451</u>	<u>(51)</u>
Department Total	<u>91,693,400</u>	<u>91,693,451</u>	<u>(51)</u>

#### Expense Summary by Category

Main Estimate.....	88,223,300		
Main Estimate Transfer****.....	3,470,100		
Personnel Services.....		188,009,926	
Supplies and Services.....		3,324,357	
Recoveries into Appropriation.....		(99,640,833)	
	<u>91,693,400</u>	<u>91,693,451</u>	<u>(51)</u>

### FAMILY SERVICES AND HOUSING (IX)

#### 1. Administration and Finance

Main Estimate.....	13,211,100		
Personnel Services.....		8,953,466	
Grants/Transfer Payments.....		112,521	
Transportation.....		122,726	
Communication.....		297,100	
Supplies and Services.....		1,868,117	
Debt Servicing.....		168	
Other Operating.....		402,157	
Social Assistance Related.....		(45)	
Minor Capital.....		290,567	
Net	<u>13,211,100</u>	<u>12,046,777</u>	<u>1,164,323</u>



Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>2. Housing</b>			
Main Estimate.....	38,739,000		
Main Estimate Transfer*.....	21,000,000		
Personnel Services.....		331,252	
Grants/Transfer Payments.....		52,853,335	
Communication.....		7,565	
Supplies and Services.....		35,584	
Other Operating.....		18,595	
Minor Capital.....		310	
Net	<u>59,739,000</u>	<u>53,246,641</u>	<u>6,492,359</u>
<b>3. Disability Programs and Employment and Income Assistance</b>			
Main Estimate.....	597,598,500		
Personnel Services.....		13,544,965	
Grants/Transfer Payments.....		26,196,788	
Transportation.....		547,380	
Communication.....		736,447	
Supplies and Services.....		2,926,206	
Debt Servicing.....		14,908	
Other Operating.....		4,126,551	
Social Assistance Related.....		534,595,900	
Minor Capital.....		67,090	
Net	<u>597,598,500</u>	<u>582,756,234</u>	<u>14,842,266</u>
<b>4. Child and Family Services</b>			
Main Estimate.....	344,958,100		
Main Estimate Transfer*.....	9,000,000		
Special Warrant.....	14,818,300		
Personnel Services.....		22,759,396	
Grants/Transfer Payments.....		140,921,797	
Transportation.....		1,109,499	
Communication.....		618,599	
Supplies and Services.....		8,150,122	
Debt Servicing.....		7,067	
Other Operating.....		2,409,648	
Social Assistance Related.....		176,441,382	
Minor Capital.....		312,927	
Net	<u>368,776,400</u>	<u>352,730,437</u>	<u>16,045,963</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>5. Community Service Delivery</b>			
Main Estimate.....	126,031,300		
Main Estimate Transfer****.....	200,000		
Personnel Services.....		103,750,047	
Grants/Transfer Payments.....		5,140,374	
Transportation.....		1,755,202	
Communication.....		1,777,173	
Supplies and Services.....		9,770,216	
Debt Servicing.....		40,561	
Other Operating.....		5,370,948	
Social Assistance Related.....		151,827	
Minor Capital.....		496,737	
Recoveries into Appropriation.....		(253,479)	
Net	<u>126,231,300</u>	<u>127,999,606</u>	<u>(1,768,306)</u>
<b>6. Costs Related to Capital Assets</b>			
Main Estimate.....	6,076,100		
Main Estimate Transfer****.....	119,000		
Debt Servicing.....		1,462,832	
Minor Capital.....		971,163	
Amortization.....		3,795,183	
Net	<u>6,195,100</u>	<u>6,229,177</u>	<u>(34,077)</u>
<b>Department Total</b>	<u><b>1,171,751,400</b></u>	<u><b>1,135,008,871</b></u>	<u><b>36,742,529</b></u>
<b>Expense Summary by Category</b>			
Main Estimate.....	1,126,614,100		
Main Estimate Transfer*.....	30,000,000		
Main Estimate Transfer****.....	319,000		
Special Warrant.....	14,818,300		
Personnel Services.....		149,339,127	
Grants/Transfer Payments.....		225,224,814	
Transportation.....		3,534,806	
Communication.....		3,436,884	
Supplies and Services.....		22,750,244	
Debt Servicing.....		1,525,536	
Other Operating.....		12,327,900	
Social Assistance Related.....		711,189,063	
Minor Capital.....		2,138,793	
Amortization.....		3,795,183	
Recoveries into Appropriation.....		(253,479)	
	<u>1,171,751,400</u>	<u>1,135,008,871</u>	<u>36,742,529</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>FINANCE (VII)</b>			
1. Administration and Finance			
Main Estimate.....	3,952,000		
Main Estimate Transfer*.....	330,000		
Personnel Services.....		3,009,043	
Transportation.....		44,128	
Communication.....		169,699	
Supplies and Services.....		330,051	
Debt Servicing.....		62	
Other Operating.....		374,017	
Minor Capital.....		46,043	
Net	4,282,000	3,973,043	308,957
2. Treasury			
Main Estimate.....	1,923,400		
Personnel Services.....		1,556,711	
Transportation.....		8,427	
Communication.....		32,331	
Supplies and Services.....		151,995	
Debt Servicing.....		1,105	
Other Operating.....		46,939	
Minor Capital.....		24,143	
Net	1,923,400	1,821,650	101,750
3. Comptroller			
Main Estimate.....	6,179,700		
Personnel Services.....		4,551,134	
Transportation.....		15,350	
Communication.....		382,481	
Supplies and Services.....		612,366	
Debt Servicing.....		7,808	
Other Operating.....		288,168	
Minor Capital.....		27,139	
Recoveries into Appropriation.....		(516,145)	
Net	6,179,700	5,368,301	811,399
4. Taxation			
Main Estimate.....	17,237,400		
Main Estimate Transfer****.....	173,000		
Personnel Services.....		11,441,200	
Transportation.....		268,161	
Communication.....		584,353	
Supplies and Services.....		1,186,366	
Debt Servicing.....		188,746	
Other Operating.....		3,679,076	
Minor Capital.....		65,614	
Net	17,410,400	17,413,515	(3,115)

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>5. Federal-Provincial Relations and Research</b>			
Main Estimate.....	3,443,600		
Personnel Services.....		1,980,455	
Transportation.....		25,643	
Communication.....		331,057	
Supplies and Services.....		653,182	
Debt Servicing.....		144	
Other Operating.....		192,210	
Minor Capital.....		21,114	
Net	<u>3,443,600</u>	<u>3,203,805</u>	<u>239,795</u>
<b>6. Insurance and Risk Management</b>			
Main Estimate.....	427,200		
Personnel Services.....		367,660	
Transportation.....		2,262	
Communication.....		5,617	
Supplies and Services.....		24,150	
Debt Servicing.....		2	
Other Operating.....		1,675,364	
Minor Capital.....		21	
Recoveries into Appropriation.....		(1,657,647)	
Net	<u>427,200</u>	<u>417,430</u>	<u>9,770</u>
<b>7. Treasury Board Secretariat</b>			
Main Estimate.....	6,322,100		
Personnel Services.....		4,819,272	
Transportation.....		33,966	
Communication.....		75,116	
Supplies and Services.....		686,698	
Other Operating.....		215,868	
Minor Capital.....		2,531	
Net	<u>6,322,100</u>	<u>5,833,451</u>	<u>488,649</u>
<b>8. Consumer and Corporate Affairs</b>			
Main Estimate.....	10,570,000		
Personnel Services.....		7,345,297	
Grants/Transfer Payments.....		99,800	
Transportation.....		98,638	
Communication.....		258,939	
Supplies and Services.....		1,574,410	
Debt Servicing.....		2,359	
Other Operating.....		401,516	
Minor Capital.....		90,445	
Recoveries into Appropriation.....		(39,500)	
Net	<u>10,570,000</u>	<u>9,831,904</u>	<u>738,096</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>9. Costs Related to Capital Assets</b>			
Main Estimate.....	4,298,200		
Debt Servicing.....		1,408,589	
Minor Capital.....		189,200	
Amortization.....		2,653,209	
Net	<u>4,298,200</u>	<u>4,250,998</u>	<u>47,202</u>
<b>10. Net Tax Credit Payments</b>			
Main Estimate.....	48,209,000		
Grants/Transfer Payments.....		274,752,081	
Recoveries into Appropriation.....		(230,354,823)	
Net	<u>48,209,000</u>	<u>44,397,258</u>	<u>3,811,742</u>
<b>11. Public Debt (Statutory)</b>			
Main Estimate.....	251,033,354		
Transportation.....		17,358	
Communication.....		209,497	
Supplies and Services.....		394,600	
Debt Servicing.....		250,322,772	
Other Operating.....		89,127	
Net	<u>251,033,354</u>	<u>251,033,354</u>	<u>-</u>
<b>Departmental Total</b>	<u><b>354,098,954</b></u>	<u><b>347,544,710</b></u>	<u><b>6,554,244</b></u>
<b>Expense Summary by Category</b>			
Main Estimate.....	353,595,954		
Main Estimate Transfer*.....	330,000		
Main Estimate Transfer****.....	173,000		
Personnel Services.....		35,070,773	
Grants/Transfer Payments.....		274,851,881	
Transportation.....		513,932	
Communication.....		2,049,090	
Supplies and Services.....		5,613,819	
Debt Servicing.....		251,931,585	
Other Operating.....		6,962,285	
Minor Capital.....		466,250	
Amortization.....		2,653,209	
Recoveries into Appropriation.....		(232,568,115)	
	<u>354,098,954</u>	<u>347,544,710</u>	<u>6,554,244</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>HEALTH (XXI)</b>			
1. Administration, Finance and Accountability			
Main Estimate.....	10,851,500		
Personnel Services.....		8,317,826	
Grants/Transfer Payments.....		66,763	
Transportation.....		119,132	
Communication.....		207,941	
Supplies and Services.....		867,637	
Debt Servicing.....		29,775	
Other Operating.....		756,331	
Minor Capital.....		23,672	
Net	<u>10,851,500</u>	<u>10,389,078</u>	<u>462,422</u>
2. Corporate and Provincial Program Support			
Main Estimate.....	19,688,900		
Personnel Services.....		8,778,371	
Grants/Transfer Payments.....		2,582,375	
Transportation.....		93,663	
Communication.....		527,718	
Supplies and Services.....		1,434,115	
Debt Servicing.....		24	
Other Operating.....		4,584,867	
Minor Capital.....		148,332	
Net	<u>19,688,900</u>	<u>18,149,465</u>	<u>1,539,435</u>
3. Health Workforce			
Main Estimate.....	11,056,600		
Main Estimate Transfer*.....	980,500		
Personnel Services.....		7,306,568	
Grants/Transfer Payments.....		893,750	
Transportation.....		57,904	
Communication.....		464,716	
Supplies and Services.....		1,905,597	
Other Operating.....		617,942	
Minor Capital.....		5,675	
Net	<u>12,037,100</u>	<u>11,252,153</u>	<u>784,947</u>
4. Regional Affairs			
Main Estimate.....	11,315,700		
Main Estimate Transfer*.....	664,000		
Personnel Services.....		4,624,390	
Grants/Transfer Payments.....		482,138	
Transportation.....		3,816,267	
Communication.....		272,619	
Supplies and Services.....		1,500,309	
Debt Servicing.....		140	
Other Operating.....		679,358	
Minor Capital.....		33,420	
Net	<u>11,979,700</u>	<u>11,408,641</u>	<u>571,059</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>5. Healthy Living and Health Programs</b>			
Main Estimate.....	88,766,000		
Personnel Services.....		42,342,342	
Grants/Transfer Payments.....		5,238,300	
Transportation.....		957,659	
Communication.....		1,429,269	
Supplies and Services.....		29,773,899	
Debt Servicing.....		544	
Other Operating.....		4,421,145	
Minor Capital.....		651,508	
Net	<u>88,766,000</u>	<u>84,814,666</u>	<u>3,951,334</u>
<b>6. Health Services Insurance Fund</b>			
Main Estimate.....	3,631,726,600		
Main Estimate Transfer*.....	33,678,200		
Special Warrant.....	39,630,600		
Personnel Services.....		403,923	
Grants/Transfer Payments.....		3,659,563,845	
Transportation.....		747,455	
Communication.....		1,308,821	
Supplies and Services.....		769,582	
Debt Servicing.....		19,040,322	
Other Operating.....		939,625	
Minor Capital.....		17,903	
Net	<u>3,705,035,400</u>	<u>3,682,791,477</u>	<u>22,243,923</u>
<b>7. Addictions Foundation of Manitoba</b>			
Main Estimate.....	14,903,700		
Main Estimate Transfer****.....	1,275,000		
Grants/Transfer Payments.....		15,960,707	
Net	<u>16,178,700</u>	<u>15,960,707</u>	<u>217,993</u>
<b>8. Capital Funding</b>			
Main Estimate.....	89,391,100		
Main Estimate Transfer*.....	1,677,300		
Grants/Transfer Payments.....		93,054,490	
Net	<u>91,068,400</u>	<u>93,054,490</u>	<u>(1,986,090)</u>
<b>9. Costs Related to Capital Assets</b>			
Main Estimate.....	4,708,500		
Debt Servicing.....		996,990	
Minor Capital.....		210,200	
Amortization.....		3,186,397	
Net	<u>4,708,500</u>	<u>4,393,587</u>	<u>314,913</u>
<b>Department Total</b>	<u><u>3,960,314,200</u></u>	<u><u>3,932,214,264</u></u>	<u><u>28,099,936</u></u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	3,882,408,600		
Main Estimate Transfer*.....	37,000,000		
Main Estimate Transfer****.....	1,275,000		
Special Warrant.....	39,630,600		
Personnel Services.....		71,773,420	
Grants/Transfer Payments.....		3,777,842,368	
Transportation.....		5,792,080	
Communication.....		4,211,085	
Supplies and Services.....		36,251,140	
Debt Servicing.....		20,067,796	
Other Operating.....		11,999,269	
Minor Capital.....		1,090,709	
Amortization.....		3,186,397	
	<u>3,960,314,200</u>	<u>3,932,214,264</u>	<u>28,099,936</u>
 <b>HEALTHY CHILD MANITOBA (XXXIV)</b>			
1. Healthy Child Manitoba			
Main Estimate.....	26,384,600		
Personnel Services.....		2,039,793	
Grants/Transfer Payments.....		17,490,658	
Transportation.....		94,259	
Communication.....		460,099	
Supplies and Services.....		721,986	
Debt Servicing.....		56	
Other Operating.....		2,391,897	
Social Assistance Related.....		2,029,246	
Minor Capital.....		90,264	
Net	<u>26,384,600</u>	<u>25,318,258</u>	<u>1,066,342</u>
2. Costs Related to Capital Assets			
Main Estimate.....	13,100		
Minor Capital.....		5,300	
Amortization.....		7,795	
Net	<u>13,100</u>	<u>13,095</u>	<u>5</u>
Department Total	<u>26,397,700</u>	<u>25,331,354</u>	<u>1,066,346</u>



Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	26,397,700		
Personnel Services.....		2,039,793	
Grants/Transfer Payments.....		17,490,658	
Transportation.....		94,259	
Communication.....		460,099	
Supplies and Services.....		721,986	
Debt Servicing.....		56	
Other Operating.....		2,391,897	
Social Assistance Related.....		2,029,246	
Minor Capital.....		95,564	
Amortization.....		7,795	
	<u>26,397,700</u>	<u>25,331,354</u>	<u>1,066,346</u>

**INFRASTRUCTURE AND TRANSPORTATION (XV)**

1. Administration and Finance			
Main Estimate.....	10,381,000		
Personnel Services.....		7,705,039	
Transportation.....		151,057	
Communication.....		188,180	
Supplies and Services.....		660,894	
Debt Servicing.....		3,494	
Other Operating.....		726,322	
Minor Capital.....		41,530	
Net	<u>10,381,000</u>	<u>9,476,516</u>	<u>904,484</u>
2. Highways and Transportation Programs			
Main Estimate.....	73,483,200		
Special Warrant.....	2,751,900		
Personnel Services.....		37,441,158	
Grants/Transfer Payments.....		150,751	
Transportation.....		3,057,541	
Communication.....		1,072,759	
Supplies and Services.....		9,463,524	
Debt Servicing.....		18,599	
Other Operating.....		29,349,161	
Minor Capital.....		257,127	
Recoveries into Appropriation.....		(5,544,129)	
Net	<u>76,235,100</u>	<u>75,266,491</u>	<u>968,609</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>3. Government Services Programs</b>			
Main Estimate.....	43,468,700		
Personnel Services.....		37,540,608	
Grants/Transfer Payments.....		1,153,830	
Transportation.....		1,090,183	
Communication.....		860,050	
Supplies and Services.....		67,953,544	
Debt Servicing.....		2,180	
Other Operating.....		5,565,708	
Minor Capital.....		6,390,756	
Recoveries into Appropriation.....		(79,282,910)	
Net	<u>43,468,700</u>	<u>41,273,949</u>	<u>2,194,751</u>
<b>4. Infrastructure Works</b>			
Main Estimate.....	168,170,100		
Special Warrant.....	4,309,100		
Personnel Services.....		63,627,092	
Transportation.....		3,945,950	
Communication.....		1,754,483	
Supplies and Services.....		138,152,053	
Debt Servicing.....		4,516	
Other Operating.....		7,140,391	
Minor Capital.....		2,647,891	
Recoveries into Appropriation.....		(48,894,443)	
Net	<u>172,479,200</u>	<u>168,377,932</u>	<u>4,101,268</u>
<b>5. Manitoba Water Services Board</b>			
Main Estimate.....	10,878,500		
Main Estimate Transfer****.....	26,900		
Special Warrant.....	2,000,000		
Personnel Services.....		1,610,166	
Grants/Transfer Payments.....		14,000,000	
Transportation.....		5,323	
Communication.....		18,025	
Supplies and Services.....		188,205	
Debt Servicing.....		301	
Other Operating.....		56,432	
Minor Capital.....		3,463	
Recoveries into Appropriation.....		(2,984,000)	
Net	<u>12,905,400</u>	<u>12,897,915</u>	<u>7,485</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>6. Canada-Manitoba Agreements</b>			
Main Estimate.....	3,618,300		
Main Estimate Transfer*.....	16,981,600		
Personnel Services.....		528,157	
Grants/Transfer Payments.....		19,821,002	
Transportation.....		8,050	
Communication.....		35,846	
Supplies and Services.....		105,177	
Other Operating.....		45,042	
Minor Capital.....		19	
Net	<u>20,599,900</u>	<u>20,543,292</u>	<u>56,608</u>
<b>7. Costs Related to Capital Assets</b>			
Main Estimate.....	183,390,300		
Debt Servicing.....		85,108,068	
Minor Capital.....		424,219	
Amortization.....		93,038,103	
Recoveries into Appropriation.....		(3,791,181)	
Net	<u>183,390,300</u>	<u>174,779,209</u>	<u>8,611,091</u>
Department Total	<u>519,459,600</u>	<u>502,615,304</u>	<u>16,844,296</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	493,390,100		
Main Estimate Transfer*.....	16,981,600		
Main Estimate Transfer****.....	26,900		
Special Warrant.....	9,061,000		
Personnel Services.....		148,452,221	
Grants/Transfer Payments.....		35,125,583	
Transportation.....		8,258,104	
Communication.....		3,929,342	
Supplies and Services.....		216,523,396	
Debt Servicing.....		85,137,158	
Other Operating.....		42,883,055	
Minor Capital.....		9,765,004	
Amortization.....		93,038,103	
Recoveries into Appropriation.....		(140,496,662)	
	<u>519,459,600</u>	<u>502,615,304</u>	<u>16,844,296</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>INTERGOVERNMENTAL AFFAIRS (XIII)</b>			
1. Administration and Finance			
Main Estimate.....	4,192,200		
Personnel Services.....		2,637,132	
Transportation.....		104,513	
Communication.....		101,309	
Supplies and Services.....		739,168	
Debt Servicing.....		1,286	
Other Operating.....		186,494	
Minor Capital.....		12,120	
Net	<u>4,192,200</u>	<u>3,782,022</u>	<u>410,178</u>
2. Community Planning and Development			
Main Estimate.....	34,029,900		
Main Estimate Transfer*.....	2,905,200		
Personnel Services.....		4,753,164	
Grants/Transfer Payments.....		31,634,402	
Transportation.....		109,298	
Communication.....		59,672	
Supplies and Services.....		597,121	
Debt Servicing.....		2,409	
Other Operating.....		551,756	
Minor Capital.....		35,699	
Recoveries into Appropriation.....		(2,802,719)	
Net	<u>36,935,100</u>	<u>34,940,803</u>	<u>1,994,297</u>
3. Provincial - Municipal Support Services			
Main Estimate.....	10,368,600		
Personnel Services.....		9,479,847	
Transportation.....		414,969	
Communication.....		206,657	
Supplies and Services.....		1,040,024	
Debt Servicing.....		5,204	
Other Operating.....		920,431	
Minor Capital.....		385,757	
Recoveries into Appropriation.....		(2,690,300)	
Net	<u>10,368,600</u>	<u>9,762,589</u>	<u>606,011</u>
4. Financial Assistance to Municipalities			
Main Estimate.....	195,291,300		
Special Warrant.....	5,000,000		
Grants/Transfer Payments.....		241,810,715	
Other Operating.....		1,232,197	
Recoveries into Appropriation.....		(42,367,733)	
Net	<u>200,291,300</u>	<u>200,675,179</u>	<u>(383,879)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>5. Emergency Measures Organization</b>			
Main Estimate.....	2,401,000		
Main Estimate Transfer***.....	128,400		
Personnel Services.....		1,340,757	
Transportation.....		91,996	
Communication.....		67,669	
Supplies and Services.....		305,467	
Debt Servicing.....		724	
Other Operating.....		140,772	
Minor Capital.....		51,239	
Net	<u>2,529,400</u>	<u>1,998,623</u>	<u>530,777</u>
<b>6. Costs Related to Capital Assets</b>			
Main Estimate.....	185,000		
Minor Capital.....		73,900	
Amortization.....		112,055	
Net	<u>185,000</u>	<u>185,955</u>	<u>(955)</u>
<b>Department Total</b>	<u>254,501,600</u>	<u>251,345,172</u>	<u>3,156,428</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	246,468,000		
Main Estimate Transfer*.....	2,905,200		
Main Estimate Transfer***.....	128,400		
Special Warrant.....	5,000,000		
Personnel Services.....		18,210,900	
Grants/Transfer Payments.....		273,445,117	
Transportation.....		720,778	
Communication.....		435,307	
Supplies and Services.....		2,681,780	
Debt Servicing.....		9,622	
Other Operating.....		3,031,650	
Minor Capital.....		558,714	
Amortization.....		112,055	
Recoveries into Appropriation.....		(47,860,752)	
	<u>254,501,600</u>	<u>251,345,172</u>	<u>3,156,428</u>

**JUSTICE (IV)**

<b>1. Administration and Finance</b>			
Main Estimate.....	6,655,400		
Personnel Services.....		5,384,338	
Transportation.....		83,334	
Communication.....		152,824	
Supplies and Services.....		688,847	
Debt Servicing.....		122	
Other Operating.....		683,010	
Minor Capital.....		122,025	
Recoveries into Appropriation.....		(605,229)	
Net	<u>6,655,400</u>	<u>6,509,271</u>	<u>146,129</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>2. Criminal Justice</b>			
Main Estimate.....	115,673,500		
Main Estimate Transfer**.....	65,990		
Main Estimate Transfer****.....	102,000		
Special Warrant.....	1,527,300		
Personnel Services.....		20,725,229	
Grants/Transfer Payments.....		190,000	
Transportation.....		1,325,340	
Communication.....		542,268	
Supplies and Services.....		91,181,924	
Debt Servicing.....		4,113	
Other Operating.....		9,102,414	
Minor Capital.....		277,750	
Recoveries into Appropriation.....		(2,000,000)	
Net	<u>117,368,790</u>	<u>121,349,038</u>	<u>(3,980,248)</u>
<b>3. Civil Justice</b>			
Main Estimate.....	27,317,900		
Personnel Services.....		14,743,965	
Grants/Transfer Payments.....		85,000	
Transportation.....		253,386	
Communication.....		138,661	
Supplies and Services.....		712,114	
Debt Servicing.....		42	
Other Operating.....		10,526,561	
Minor Capital.....		10,377	
Net	<u>27,317,900</u>	<u>26,470,105</u>	<u>847,795</u>
<b>4. Corrections</b>			
Main Estimate.....	123,615,600		
Main Estimate Transfer**.....	1,945,100		
Main Estimate Transfer****.....	925,000		
Special Warrant.....	8,921,200		
Personnel Services.....		110,799,986	
Grants/Transfer Payments.....		2,781,135	
Transportation.....		1,345,946	
Communication.....		1,097,374	
Supplies and Services.....		12,561,082	
Debt Servicing.....		131	
Other Operating.....		4,757,649	
Minor Capital.....		662,228	
Recoveries into Appropriation.....		(3,000)	
Net	<u>135,406,900</u>	<u>134,002,531</u>	<u>1,404,369</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>5. Courts</b>			
Main Estimate.....	45,948,200		
Main Estimate Transfer**.....	60,000		
Personnel Services.....		36,118,843	
Transportation.....		2,033,440	
Communication.....		918,904	
Supplies and Services.....		2,858,642	
Debt Servicing.....		685,729	
Other Operating.....		2,281,975	
Minor Capital.....		169,373	
Net	<u>46,008,200</u>	<u>45,066,905</u>	<u>941,295</u>
<b>6. Costs Related to Capital Assets</b>			
Main Estimate.....	2,346,800		
Debt Servicing.....		493,285	
Minor Capital.....		408,000	
Amortization.....		1,292,646	
Net	<u>2,346,800</u>	<u>2,193,931</u>	<u>152,869</u>
<b>Department Total</b>	<u><b>335,103,990</b></u>	<u><b>335,591,782</b></u>	<u><b>(487,792)</b></u>
<b>Expense Summary by Category</b>			
Main Estimate.....	321,557,400		
Main Estimate Transfer**.....	2,071,090		
Main Estimate Transfer****.....	1,027,000		
Special Warrant.....	10,448,500		
Personnel Services.....		187,772,361	
Grants/Transfer Payments.....		3,056,135	
Transportation.....		5,041,445	
Communication.....		2,850,031	
Supplies and Services.....		108,002,609	
Debt Servicing.....		1,183,422	
Other Operating.....		27,351,607	
Minor Capital.....		1,649,754	
Amortization.....		1,292,646	
Recoveries into Appropriation.....		(2,608,229)	
	<u>335,103,990</u>	<u>335,591,782</u>	<u>(487,792)</u>

**LABOUR AND IMMIGRATION (XI)**

<b>1. Executive</b>			
Main Estimate.....	767,100		
Main Estimate Transfer****.....	11,000		
Personnel Services.....		698,671	
Transportation.....		20,853	
Communication.....		15,515	
Supplies and Services.....		23,077	
Other Operating.....		12,047	
Minor Capital.....		1,906	
Net	<u>778,100</u>	<u>772,069</u>	<u>6,031</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>2. Labour Programs</b>			
Main Estimate.....	18,904,200		
Personnel Services.....		13,787,346	
Grants/Transfer Payments.....		46,000	
Transportation.....		556,381	
Communication.....		628,987	
Supplies and Services.....		2,116,267	
Debt Servicing.....		166	
Other Operating.....		1,061,959	
Minor Capital.....		380,146	
Net	<u>18,904,200</u>	<u>18,577,251</u>	<u>326,949</u>
<b>3. Immigration and Multiculturalism</b>			
Main Estimate.....	26,084,900		
Main Estimate Transfer*.....	366,100		
Personnel Services.....		3,830,333	
Grants/Transfer Payments.....		519,502	
Transportation.....		94,575	
Communication.....		198,111	
Supplies and Services.....		1,025,294	
Debt Servicing.....		37	
Other Operating.....		276,694	
Minor Capital.....		85,163	
Social Assistance Related.....		18,358,720	
Net	<u>26,451,000</u>	<u>24,388,429</u>	<u>2,062,571</u>
<b>4. Costs Related to Capital Assets</b>			
Main Estimate.....	753,600		
Debt Servicing.....		186,193	
Minor Capital.....		82,400	
Amortization.....		484,941	
Net	<u>753,600</u>	<u>753,534</u>	<u>66</u>
<b>Department Total</b>	<u><b>46,886,900</b></u>	<u><b>44,491,283</b></u>	<u><b>2,395,618</b></u>
<b>Expense Summary by Category</b>			
Main Estimate.....	46,509,800		
Main Estimate Transfer*.....	366,100		
Main Estimate Transfer****.....	11,000		
Personnel Services.....		18,316,350	
Grants/Transfer Payments.....		565,502	
Transportation.....		671,809	
Communication.....		842,612	
Supplies and Services.....		3,164,637	
Debt Servicing.....		186,397	
Other Operating.....		1,350,700	
Minor Capital.....		549,615	
Social Assistance Related.....		18,358,720	
Amortization.....		484,941	
	<u>46,886,900</u>	<u>44,491,283</u>	<u>2,395,618</u>



Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>MANITOBA SENIORS AND HEALTHY AGING SECRETARIAT (XXIV)</b>			
1. Manitoba Seniors and Healthy Aging Secretariat			
Main Estimate.....	1,357,400		
Personnel Services.....		527,145	
Grants/Transfer Payments.....		421,350	
Transportation.....		44,448	
Communication.....		97,703	
Supplies and Services.....		102,288	
Debt Servicing.....		62	
Other Operating.....		29,009	
Minor Capital.....		2,380	
Net	<u>1,357,400</u>	<u>1,224,386</u>	<u>133,014</u>
2. Costs Related to Capital Assets			
Main Estimate.....	8,000		
Minor Capital.....		2,500	
Amortization.....		5,498	
Net	<u>8,000</u>	<u>7,998</u>	<u>2</u>
Department Total	<u>1,365,400</u>	<u>1,232,384</u>	<u>133,016</u>
Expense Summary by Category			
Main Estimate.....	1,365,400		
Personnel Services.....		527,145	
Grants/Transfer Payments.....		421,350	
Transportation.....		44,448	
Communication.....		97,703	
Supplies and Services.....		102,288	
Debt Servicing.....		62	
Other Operating.....		29,009	
Minor Capital.....		4,880	
Amortization.....		5,498	
	<u>1,365,400</u>	<u>1,232,384</u>	<u>133,016</u>
<b>SCIENCE, TECHNOLOGY, ENERGY AND MINES (XVIII)</b>			
1. Administration and Finance			
Main Estimate.....	704,900		
Personnel Services.....		465,787	
Transportation.....		11,678	
Communication.....		27,865	
Supplies and Services.....		15,208	
Debt Servicing.....		35	
Other Operating.....		168,986	
Minor Capital.....		2,436	
Net	<u>704,900</u>	<u>691,996</u>	<u>12,904</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>2. Energy, Climate Change and Green Strategy Initiatives</b>			
Main Estimate.....	5,250,800		
Main Estimate Transfer*.....	1,827,213		
Main Estimate Transfer****.....	38,300		
Special Warrant.....	3,000,000		
Personnel Services.....		1,597,047	
Grants/Transfer Payments.....		2,006,883	
Transportation.....		112,131	
Communication.....		190,661	
Supplies and Services.....		2,481,429	
Debt Servicing.....		210	
Other Operating.....		1,226,989	
Minor Capital.....		9,692	
Net	<u>10,116,313</u>	<u>7,625,043</u>	<u>2,491,269</u>
<b>3. Science, Innovation and Business Development</b>			
Main Estimate.....	19,348,800		
Main Estimate Transfer*.....	500,000		
Main Estimate Transfer****.....	1,000,000		
Personnel Services.....		1,610,015	
Grants/Transfer Payments.....		19,007,187	
Transportation.....		105,149	
Communication.....		156,617	
Supplies and Services.....		266,468	
Debt Servicing.....		3,287	
Other Operating.....		415,175	
Minor Capital.....		1,017	
Social Assistance Related.....		220	
Recoveries into Appropriation.....		(743,488)	
Net	<u>20,848,800</u>	<u>20,821,648</u>	<u>27,152</u>
<b>4. Manitoba Information and Communication Technologies</b>			
Main Estimate.....	28,316,000		
Main Estimate Transfer****.....	1,476,800		
Personnel Services.....		17,650,238	
Transportation.....		100,390	
Communication.....		702,077	
Supplies and Services.....		9,097,694	
Debt Servicing.....		627	
Other Operating.....		48,127,934	
Minor Capital.....		1,957,328	
Recoveries into Appropriation.....		(47,691,407)	
Net	<u>29,792,800</u>	<u>29,944,881</u>	<u>(152,081)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>5. Mineral Resources</b>			
Main Estimate.....	12,147,500		
Personnel Services.....		6,039,198	
Grants/Transfer Payments.....		2,094,806	
Transportation.....		307,465	
Communication.....		226,363	
Supplies and Services.....		1,345,379	
Debt Servicing.....		241,977	
Other Operating.....		544,550	
Minor Capital.....		144,624	
Net	<u>12,147,500</u>	<u>10,944,362</u>	<u>1,203,138</u>
<b>6. Costs Related to Capital Assets</b>			
Main Estimate.....	12,820,300		
Supplies and Services.....		166,200	
Debt Servicing.....		4,258,476	
Other Operating.....		14,356,463	
Minor Capital.....		(35,600)	
Amortization.....		9,871,785	
Recoveries into Appropriation.....		(8,684,821)	
Net	<u>12,820,300</u>	<u>19,932,503</u>	<u>(7,112,203)</u>
<b>Department Total</b>	<u>86,430,613</u>	<u>89,960,433</u>	<u>(3,529,820)</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	78,588,300		
Main Estimate Transfer*.....	2,327,213		
Main Estimate Transfer****.....	2,515,100		
Special Warrant.....	3,000,000		
Personnel Services.....		27,362,286	
Grants/Transfer Payments.....		23,108,876	
Transportation.....		636,813	
Communication.....		1,303,583	
Supplies and Services.....		13,372,379	
Debt Servicing.....		4,504,613	
Other Operating.....		64,840,097	
Minor Capital.....		2,079,497	
Amortization.....		9,871,785	
Social Assistance Related.....		220	
Recoveries into Appropriation.....		(57,119,716)	
	<u>86,430,613</u>	<u>89,960,433</u>	<u>(3,529,820)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>WATER STEWARDSHIP (XXV)</b>			
1. Administration and Finance			
Main Estimate.....	1,492,900		
Personnel Services.....		1,321,126	
Transportation.....		26,387	
Communication.....		30,522	
Supplies and Services.....		22,808	
Other Operating.....		47,416	
Minor Capital.....		7,447	
Recoveries into Appropriation.....		10,085	
Net	<u>1,492,900</u>	<u>1,465,791</u>	<u>27,109</u>
2. Ecological Services			
Main Estimate.....	15,639,700		
Personnel Services.....		6,449,103	
Grants/Transfer Payments.....		5,391,865	
Transportation.....		448,628	
Communication.....		255,671	
Supplies and Services.....		1,714,200	
Debt Servicing.....		35	
Other Operating.....		511,957	
Minor Capital.....		336,783	
Recoveries into Appropriation.....		(425,000)	
Net	<u>15,639,700</u>	<u>14,683,243</u>	<u>956,457</u>
3. Regulatory and Operational Services			
Main Estimate.....	8,494,200		
Personnel Services.....		4,235,166	
Grants/Transfer Payments.....		30,000	
Transportation.....		341,880	
Communication.....		151,233	
Supplies and Services.....		1,860,991	
Debt Servicing.....		(68)	
Other Operating.....		631,432	
Minor Capital.....		102,761	
Net	<u>8,494,200</u>	<u>7,353,394</u>	<u>1,140,806</u>
4. Water Stewardship Initiatives			
Main Estimate.....	6,047,700		
Personnel Services.....		20,657	
Grants/Transfer Payments.....		845,000	
Transportation.....		39,691	
Communication.....		247,743	
Supplies and Services.....		3,691,300	
Other Operating.....		25,899	
Minor Capital.....		15,231	
Net	<u>6,047,700</u>	<u>4,885,522</u>	<u>1,162,178</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>5. Costs Related to Capital Assets</b>			
Main Estimate.....	310,700		
Main Estimate Transfer****.....	6,381		
Debt Servicing.....		45,661	
Minor Capital.....		38,500	
Amortization.....		232,896	
Net	<u>317,081</u>	<u>317,057</u>	<u>24</u>
Department Total	<u>31,991,581</u>	<u>28,705,007</u>	<u>3,286,574</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	31,985,200		
Main Estimate Transfer****.....	6,381		
Personnel Services.....		12,026,053	
Grants/Transfer Payments.....		6,266,865	
Transportation.....		856,586	
Communication.....		685,169	
Supplies and Services.....		7,289,299	
Debt Servicing.....		45,628	
Other Operating.....		1,216,704	
Minor Capital.....		500,722	
Amortization.....		232,896	
Recoveries into Appropriation.....		(414,915)	
	<u>31,991,581</u>	<u>28,705,007</u>	<u>3,286,574</u>

**ENABLING APPROPRIATIONS (XXVI)**

<b>1. Enabling Vote</b>			
Main Estimate.....	85,063,800		
Main Estimate Transfer*.....	(95,917,771)		
Special Warrant.....	21,000,000		
Net	<u>10,146,029</u>	<u>-</u>	<u>10,146,029</u>
<b>2. Sustainable Development Innovations Fund</b>			
Main Estimate.....	3,400,000		
Personnel Services.....		68,813	
Grants/Transfer Payments.....		3,084,635	
Transportation.....		15,847	
Communication.....		58,022	
Supplies and Services.....		46,391	
Debt Servicing.....		(27)	
Other Operating.....		90,214	
Minor Capital.....		6,278	
Net	<u>3,400,000</u>	<u>3,370,174</u>	<u>29,826</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>3. Justice Initiatives</b>			
Main Estimate.....	2,250,000		
Main Estimate Transfer**.....	(2,071,090)		
Net	<u>178,910</u>	<u>-</u>	<u>178,910</u>
<b>4. Security Initiatives</b>			
Main Estimate.....	300,000		
Main Estimate Transfer***.....	(128,400)		
Net	<u>171,600</u>	<u>-</u>	<u>171,600</u>
<b>5. Internal Reform, Workforce Adjustment and General Salary Increases</b>			
Main Estimate.....	16,350,000		
Main Estimate Transfer****.....	(12,004,366)		
Net	<u>4,345,634</u>	<u>-</u>	<u>4,345,634</u>
Department Total	<u>18,242,173</u>	<u>3,370,174</u>	<u>14,871,999</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	107,363,800		
Main Estimate Transfer*.....	(95,917,771)		
Main Estimate Transfer**.....	(2,071,090)		
Main Estimate Transfer***.....	(128,400)		
Main Estimate Transfer****.....	(12,004,366)		
Special Warrant.....	21,000,000		
Personnel Services.....		68,813	
Grants/Transfer Payments.....		3,084,635	
Transportation.....		15,847	
Communication.....		58,022	
Supplies and Services.....		46,391	
Debt Servicing.....		(27)	
Other Operating.....		90,214	
Minor Capital.....		6,278	
	<u>18,242,173</u>	<u>3,370,174</u>	<u>14,871,999</u>

**OTHER APPROPRIATIONS (XXVII)**

<b>1. Emergency Expenditures</b>			
Main Estimate.....	25,000,000		
Special Warrant.....	8,825,800		
Personnel Services.....		5,374,255	
Grants/Transfer Payments.....		4,187,406	
Transportation.....		14,408,288	
Communication.....		497,369	
Supplies and Services.....		6,616,761	
Debt Servicing.....		145	
Other Operating.....		773,739	
Minor Capital.....		64,773	
Amortization.....		2,078,822	
Net	<u>33,825,800</u>	<u>34,001,557</u>	<u>(175,757)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. Allowance for Losses and Expenditures Incurred by Crown Corporations and Other Provincial Entities			
Main Estimate.....	805,000		
Grants/Transfer Payments.....		(14,855)	
Debt Servicing.....		13,195	
Net	<u>805,000</u>	<u>(1,660)</u>	<u>806,660</u>
4. Red River Floodway Renewal Expansion			
Main Estimate Transfer*.....	819,300		
Grants/Transfer Payments.....		475,337	
Net	<u>819,300</u>	<u>475,337</u>	<u>343,963</u>
Department Total	<u>35,450,100</u>	<u>34,475,235</u>	<u>974,865</u>
Expense Summary by Category			
Main Estimate.....	25,805,000		
Main Estimate Transfer*.....	819,300		
Special Warrant.....	8,825,800		
Personnel Services.....		5,374,255	
Grants/Transfer Payments.....		4,647,888	
Transportation.....		14,408,288	
Communication.....		497,369	
Supplies and Services.....		6,616,761	
Debt Servicing.....		13,340	
Other Operating.....		773,739	
Minor Capital.....		64,773	
Amortization.....		2,078,822	
	<u>35,450,100</u>	<u>34,475,235</u>	<u>974,865</u>

**SUMMARY OF DEPARTMENTAL APPROPRIATIONS AND EXPENSES  
PART B - CAPITAL INVESTMENTS**

**For the Year ended March 31, 2008**

	<b>Capital Investment Authority \$</b>	<b>Expended on Acquisitions \$</b>	<b>Writedowns \$</b>	<b>Net Acquisitions \$</b>	<b>Unexpended Balance \$</b>
Legislative Assembly.....	50,000	30,994	-	30,994	19,006
Advanced Education and Literacy.....	150,000	138,835		138,835	11,165
Agriculture, Food and Rural Initiatives.....	435,000	404,517	-	404,517	30,483
Competitiveness, Training and Trade.....	2,420,800	1,847,678		1,847,678	573,122
Conservation.....	10,777,400	10,641,959	-	10,641,959	135,441
Culture, Heritage, Tourism and Sport.....	90,000	84,184	-	84,184	5,816
Education, Citizenship and Youth.....	395,000	328,224		328,224	66,776
Family Services and Housing.....	2,826,500	1,791,518	-	1,791,518	1,034,982
Finance.....	845,900	613,634	-	613,634	232,266
Health.....	336,100	240,589	-	240,589	95,511
Infrastructure and Transportation.....	551,294,700	472,155,583	-	472,155,583	79,139,117
Justice.....	4,050,900	1,089,864	-	1,089,864	2,961,036
Science, Technology, Energy and Mines....	9,808,800	8,734,741	-	8,734,741	1,074,059
Water Stewardship.....	244,300	231,803	-	231,803	12,497
Enabling Appropriations.....	11,584,000	-	-	-	11,584,000
	<u>595,309,400</u>	<u>498,334,124</u>	<u>-</u>	<u>498,334,124</u>	<u>96,975,276</u>



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**STATEMENT OF THE TOTAL AMOUNT OF DEBT OR OBLIGATION  
DUE HER MAJESTY WRITTEN-OFF IN WHOLE OR IN PART**

**As Required by Section 24B of the Financial Administration Act  
For the Year Ended March 31, 2008**

	\$	\$
<b>ABORIGINAL AND NORTHERN AFFAIRS (XIX)</b>		
Communities Economic Development Fund - Business Loan Program.....	355,400	
Communities Economic Development Fund - Fisherman's Loan Program.....	27,242	382,642
<b>ADVANCED EDUCATION AND LITERACY (XLIV)</b>		
Student Financial Assistance.....		82,502
<b>AGRICULTURE, FOOD AND RURAL INITIATIVES (III)</b>		
Fees.....	58,125	
Manitoba Agricultural Services Corporation.....	769,659	827,784
<b>COMPETITIVENESS, TRAINING AND TRADE (X)</b>		
Fees.....	2,020	
Manitoba Industrial Opportunities Program.....	588,975	590,995
<b>CONSERVATION (XII)</b>		
Fees.....		805,892
<b>EDUCATION, CITIZENSHIP AND YOUTH (XVI)</b>		
Fees.....		16,683
<b>FAMILY SERVICES AND HOUSING (IX)</b>		
Employment and Income Assistance.....		263,170
<b>FINANCE (VII)</b>		
Corporation Capital Tax.....	147,279	
Levy for Health and Education.....	397,354	
Retail Sales Tax.....	1,414,799	1,959,432
<b>HEALTH (XXI)</b>		
Accounts Receivable.....		3,155
<b>JUSTICE (IV)</b>		
Accounts Receivable.....		23,116
<b>LABOUR AND IMMIGRATION (XI)</b>		
Accounts Receivable.....		6,448
<b>SCIENCE, TECHNOLOGY, ENERGY AND MINES (XVIII)</b>		
Fees.....		5,157
<b>WATER STEWARDSHIP (XXV)</b>		
Fees.....		515
		<u>4,967,491</u>
<b>RECOVERY OF AMOUNTS CANCELLED IN PREVIOUS YEARS</b>		
<b>ADVANCED EDUCATION AND LITERACY (XLIV)</b>		
Fees.....		17,843
<b>CONSERVATION (XII)</b>		
Fees.....		40
		<u><u>4,949,608</u></u>

**STATEMENT OF SPECIAL WARRANTS OF HIS HONOUR  
THE LIEUTENANT-GOVERNOR OF MANITOBA**

**As Required by Section 32(1) of the Financial Administration Act  
Issued Relative to the Year Ended March 31, 2008**

**OPERATING EXPENSES**

			\$
<b>ADVANCED EDUCATION AND LITERACY (XLIV)</b>			
March 12, 2008	44-5	Capital Grants.....	9,000,000
<b>AGRICULTURE, FOOD AND RURAL INITIATIVES (III)</b>			
December 19, 2007	3-2	Risk Management, Credit and Income Support Programs.....	43,042,000
March 12, 2008	3-2	Risk Management, Credit and Income Support Programs.....	31,025,200
<b>COMPETITIVENESS, TRAINING AND TRADE (X)</b>			
March 12, 2008	10-2	Business Services.....	2,296,500
<b>CULTURE, HERITAGE, TOURISM AND SPORT (XIV)</b>			
March 12, 2008	14-2	Culture, Heritage and Recreation Programs.....	515,200
December 19, 2007	14-5	Capital Grants.....	40,000,000
<b>EDUCATION, CITIZENSHIP AND YOUTH (XVI)</b>			
March 12, 2008	16-4	Education and School Tax Credits.....	9,252,300
March 12, 2008	16-5	Support to Schools.....	2,141,000
<b>FAMILY SERVICES AND HOUSING (IX)</b>			
March 12, 2008	9-4	Child and Family Services.....	14,818,300
<b>HEALTH (XXI)</b>			
March 12, 2008	21-6	Health Services Insurance Fund.....	39,630,600
<b>INFRASTRUCTURE AND TRANSPORTATION (XV)</b>			
March 12, 2008	15-2	Highways and Transportation Programs.....	2,751,900
March 12, 2008	15-4	Infrastructure Works.....	4,309,100
March 12, 2008	15-5	Manitoba Water Services Board.....	2,000,000
<b>INTERGOVERNMENTAL AFFAIRS (XIII)</b>			
March 12, 2008	13-4	Financial Assistance to Municipalities.....	5,000,000
<b>JUSTICE (IV)</b>			
March 12, 2008	4-2	Criminal Justice.....	1,527,300
March 12, 2008	4-4	Corrections.....	8,921,200
<b>SCIENCE, TECHNOLOGY, ENERGY AND MINES (XVIII)</b>			
March 12, 2008	18-2	Energy, Climate Change and Green Strategy Initiatives.....	3,000,000
		Carried Forward.....	219,230,600

		Brought Forward.....	219,230,600
<b>ENABLING APPROPRIATIONS (XXVI)</b>			
March 12, 2008	26-1	Enabling Vote.....	21,000,000
<b>OTHER APPROPRIATIONS (XXVII)</b>			
December 19, 2007	27-1	Emergency Expenditures.....	8,310,500
March 12, 2008	27-1	Emergency Expenditures.....	515,300
		Total Special Warrants.....	<u>249,056,400</u>

**EXPLANATORY COMMENTS REGARDING SPECIAL WARRANTS  
AS SHOWN ON  
THE STATEMENT OF SPECIAL WARRANTS  
For the Year Ended March 31, 2008**

**OPERATING EXPENSES**

Special Warrants amounting to \$249,056,400 were issued during the year ended March 31, 2008. The more significant amounts total to \$246,498,600 and consist of the following:

	\$
<b>DEPARTMENT OF ADVANCED EDUCATION AND LITERACY (XLIV)</b>	
To provide post-secondary institutions one-time assistance for infrastructure improvements .....	9,000,000
<b>DEPARTMENT OF AGRICULTURE, FOOD AND RURAL INITIATIVES (III)</b>	
To provide additional funding for increased payments under the Canadian Agriculture Income Stabilization Program.....	74,067,200
<b>DEPARTMENT OF COMPETITIVENESS, TRAINING AND TRADE (X)</b>	
To provide funding for a concessionary loan provision.....	2,296,500
<b>DEPARTMENT OF CULTURE, HERITAGE, TOURISM AND SPORT (XIV)</b>	
To provide capital grant funding to the Canadian Museum for Human Rights.....	40,000,000
<b>DEPARTMENT OF EDUCATION, CITIZENSHIP AND YOUTH (XVI)</b>	
To provide funding for a year-end adjustment to the Manitoba Property Tax Credit.....	9,252,300
To provide additional funding to the Public Schools Finance Board (PSFB) for general operations.....	2,141,000
<b>DEPARTMENT OF FAMILY SERVICES AND HOUSING (IX)</b>	
To provide additional funding primarily for volume increases in child maintenance programs and for price increases in support services, respite services, and travel costs for home visits.....	14,818,300
<b>DEPARTMENT OF HEALTH (XXI)</b>	
To provide additional funding largely due to increased volumes, Provincial Oncology Drug Program costs and emergency department physicians remuneration.....	39,630,600
<b>DEPARTMENT OF INFRASTRUCTURE AND TRANSPORTATION (XV)</b>	
To provide additional funding to support the rehabilitation of the Hudson Bay Rail Line, for gravel crushing at four northern airport sites, for enhanced winter road maintenance and for projects under the Municipal Sewer and Water Program.....	9,061,000
Carried Forward.....	200,266,900

Brought Forward.....	200,266,900
 <b>DEPARTMENT OF INTERGOVERNMENTAL AFFAIRS (XIII)</b>	
To provide additional grant funding to the City of Winnipeg to assist the city in managing its major road improvement projects in 2008.....	5,000,000
 <b>DEPARTMENT OF JUSTICE (IV)</b>	
To provide additional funding for increased staffing costs primarily resulting from custody counts in adult correction facilities.....	8,921,200
 <b>DEPARTMENT OF SCIENCE, TECHNOLOGY, ENERGY AND MINES (XVIII)</b>	
To provide funding for anticipated support of the Province's pursuit of a Coal Reduction Program.....	3,000,000
 <b>DEPARTMENT OF ENABLING APPROPRIATIONS (XVI)</b>	
To provide additional funding for housing related expenditures.....	21,000,000
 <b>DEPARTMENT OF OTHER APPROPRIATIONS (XXVII)</b>	
To provide additional funding primarily for the 2007 forest fire suppression activities.....	<u>8,310,500</u>
Total Special Warrants.....	<u>246,498,600</u>

**STATEMENT OF THE CLAIMS SETTLED****As Required by Section 41(7) of the Financial Administration Act****For the Year Ended March 31, 2008**

	\$
Agriculture, Food and Rural Initiatives (III).....	9,000
Conservation (XII).....	21,232
Infrastructure and Transportation (XV).....	433,840
Justice (IV).....	281,000
Other Appropriations (XXVII).....	<u>441,834</u>
	<u><u>1,186,906</u></u>



## STATEMENT OF EXPENDITURES RELATED TO CAPITAL AND FUTURE CONTRACT COMMITMENTS

As Required by Section 45(3) of The Financial Administration Act  
For the Year Ended March 31, 2008

DEPARTMENT	APPROPRIATION NUMBER	2007-08 EXPENDITURE \$	FUTURE COMMITMENT \$
<b>LEGISLATIVE ASSEMBLY (I)</b>			
Minor Capital from Current Operating Appropriations.....		239,502	
Rental/Lease Agreements.....			107,225
		<u>239,502</u>	<u>107,225</u>
<b>EXECUTIVE COUNCIL (II)</b>			
Minor Capital from Current Operating Appropriations.....		11,971	
Rental/Lease Agreements.....			19,555
		<u>11,971</u>	<u>19,555</u>
<b>ABORIGINAL AND NORTHERN AFFAIRS (XIX)</b>			
Northern Communities.....	19-3A	9,586,895	512,478
Access and Resources Roads.....	19-3B	235,000	
Minor Capital from Current Operating Appropriations.....		190,158	
Rental/Lease Agreements.....			19,779
		<u>10,012,053</u>	<u>532,258</u>
<b>ADVANCED EDUCATION AND LITERACY (XLIV)</b>			
Capital Grants - Universities.....	44-5A	24,214,700	
Capital Grants - Community Colleges.....	44-5B	1,816,800	
Minor Capital from Current Operating Appropriations.....		35,702	
Rental/Lease Agreements.....			16,800
		<u>26,067,202</u>	<u>16,800</u>
<b>AGRICULTURE, FOOD AND RURAL INITIATIVES (III)</b>			
Capital Grants - Livestock Industry.....	3-3A-4	200,413	
Rural Economic Development Initiatives.....	3-4G-2	4,149,992	
Minor Capital from Current Operating Appropriations.....		379,143	
Rental/Lease Agreements.....			157,360
		<u>4,729,549</u>	<u>157,360</u>
<b>CIVIL SERVICE COMMISSION (XVII)</b>			
Minor Capital from Current Operating Appropriations.....		42,451	
Rental/Lease Agreements.....			11,382
		<u>42,451</u>	<u>11,382</u>
<b>COMPETITIVENESS, TRAINING AND TRADE (X)</b>			
Minor Capital from Current Operating Appropriations.....		114,410	
Rental/Lease Agreements.....			73,300
		<u>114,410</u>	<u>73,300</u>
<b>CONSERVATION (XII)</b>			
Equipment and Facility Maintenance.....	12-6A-1	83,687	
Regional Equipment and Infrastructure.....	12-6A-2	244,611	
Heritage Marshes.....	12-6B-2	119,997	
Park Infrastructure.....	12-6C-1	1,809,663	
Park Road Maintenance.....	12-6C-2	94,040	
Park Enhancement Projects.....	12-6C-3	35,985	
Park Districts Capital.....	12-6C-4	76,510	
Cottaging Initiatives - Crown Land.....	12-6D-1	3,664	
Cottaging Initiatives - Provincial Parks.....	12-6D-2	50,478	
Camping Initiatives - Provincial Parks.....	12-6D-3	708,812	
Minor Capital from Current Operating Appropriations.....		1,293,803	
Rental/Lease Agreements.....			8,939,089
		<u>4,521,251</u>	<u>8,939,089</u>

DEPARTMENT	APPROPRIATION NUMBER	2007-08 EXPENDITURE \$	FUTURE COMMITMENT \$
<b>CULTURE, HERITAGE, TOURISM AND SPORT (XIV)</b>			
Grants to Cultural Organizations.....	14-5A	39,722,365	
Heritage Building.....	14-5B	210,000	
Community Places Program.....	14-5C	2,481,333	2,514,500
Minor Capital from Current Operating Appropriations.....		161,868	
Rental/Lease Agreements.....			54,625
		<u>42,575,566</u>	<u>2,569,125</u>
<b>EDUCATION, CITIZENSHIP AND YOUTH (XVI)</b>			
School Divisions - Principal Repayments.....	16-7A	58,160,745	
School Divisions - Capital Grants.....	16-7B	8,943,633	
Minor Capital from Current Operating Appropriations.....		726,116	
Rental/Lease Agreements.....			69,700
		<u>67,830,494</u>	<u>69,700</u>
<b>FAMILY SERVICES AND HOUSING (IX)</b>			
Minor Capital from Current Operating Appropriations.....		1,167,630	
Rental/Lease Agreements.....			336,208
		<u>1,167,630</u>	<u>336,208</u>
<b>FINANCE (VII)</b>			
Minor Capital from Current Operating Appropriations.....		277,050	
Rental/Lease Agreements.....			127,674
		<u>277,050</u>	<u>127,674</u>
<b>HEALTH (XXI)</b>			
Acute Care - Repayments.....	21-8A-1	41,962,871	
Long Term Care - Repayments.....	21-8A-2	15,353,715	
Community and Mental Health Services Repayments.....	21-8A-3	2,149,362	
Acute Care - Equipment Purchases and Repayments.....	21-8B-1	27,947,720	
Long-Term Care - Equipment Purchases and Repayments.....	21-8B-2	1,349,472	
Other Capital - Acute Care.....	21-8C-1	2,932,768	
Other Capital - Long-Term Care.....	21-8C-2	1,358,582	
Minor Capital from Current Operating Appropriations.....		880,509	
		<u>93,934,999</u>	<u>-</u>
<b>HEALTHY CHILD MANITOBA (XXXIV)</b>			
Minor Capital from Current Operating Appropriations.....		90,264	
		<u>90,264</u>	<u>-</u>
<b>INFRASTRUCTURE AND TRANSPORTATION (XV)</b>			
Highways and Transportation Programs.....	15-2		3,474,579
Government Services Programs.....	15-3		1,035,873
Assistance to Local Governments.....	15-4C	3,236,895	
Airport Improvements.....	15-4D-2	5,427,479	
Marine Services.....	15-4D-3	116,434	
Building and Storage Yards.....	15-4D-4	315,901	
Improvements to Weigh Scales.....	15-4D-4	15,284	
Winter Roads.....	15-4E	8,443,355	
Minor Capital from Current Operating Appropriations.....		9,340,785	
Rental/Lease Agreements.....			127,999,989
		<u>26,896,133</u>	<u>132,510,441</u>
<b>INTERGOVERNMENTAL AFFAIRS (XIII)</b>			
Financial Assistance for the City of Winnipeg - Transit.....	13-4A-1	3,840,000	
Financial Assistance for the City of Winnipeg - Other.....	13-4A-3	6,725,110	
Financial Assistance for Other Municipalities - Transit.....	13-5B-1	128,000	
Minor Capital from Current Operating Appropriations.....		484,814	
Rental/Lease Agreements.....			44,033
		<u>11,177,924</u>	<u>44,033</u>

DEPARTMENT	APPROPRIATION NUMBER	2007-08 EXPENDITURE \$	FUTURE COMMITMENT \$
<b>JUSTICE (IV)</b>			
Minor Capital from Current Operating Appropriations.....		1,241,754	
Rental/Lease Agreements.....			352,344
		<u>1,241,754</u>	<u>352,344</u>
<b>LABOUR AND IMMIGRATION (XI)</b>			
Minor Capital from Current Operating Appropriations.....		467,215	
Rental/Lease Agreements.....			52,000
		<u>467,215</u>	<u>52,000</u>
<b>MANITOBA SENIORS AND HEALTHY AGING SECRETARIAT (XXIV)</b>			
Minor Capital from Current Operating Appropriations.....		2,380	
		<u>2,380</u>	<u>-</u>
<b>SCIENCE, TECHNOLOGY, ENERGY AND MINES (XVIII)</b>			
Minor Capital from Current Operating Appropriations.....		2,115,097	
Rental/Lease Agreements.....			33,809
		<u>2,115,097</u>	<u>33,809</u>
<b>WATER STEWARDSHIP (XXV)</b>			
Minor Capital from Current Operating Appropriations.....		462,222	
Rental/Lease Agreements.....			12,208
		<u>462,222</u>	<u>12,208</u>
<b>OTHER APPROPRIATIONS (XXVII)</b>			
Minor Capital from Current Operating Appropriations.....		64,773	
		<u>64,773</u>	<u>-</u>
TOTAL		<u><u>294,041,890</u></u>	<u><u>145,964,510</u></u>

NOTE: The Appropriation Act, 2007 authorizes the Government to commit to expenditures up to an amount not exceeding \$500,000,000 for the purpose of ensuring completion of projects or fulfilling contracts initiated prior to March 31, 2008. Any expenditures so committed must be included in the estimates of the fiscal year in which the expenditure is to be made. Accordingly, the departmental commitments shown relate to long-term ongoing contracts covering the acquisition and/or rental of capital assets.

## STATEMENT OF REVENUE AND EXPENSE RELATED TO ROADWAY AND MUNICIPAL INFRASTRUCTURE

As Required by Section 67.1 of the Financial Administration Act  
For the Year Ended March 31, 2008

	2008 \$	2007 \$
<b>REVENUE</b>		
Net Gasoline Tax - Note 1.....	152,472,005	154,052,316
Net Motive Fuel Tax - Note 1.....	<u>95,721,319</u>	<u>86,737,457</u>
	248,193,324	240,789,773
Less: Tax attributed to aircrafts and locomotives.....	<u>18,345,891</u>	<u>17,291,841</u>
<b>TOTAL REVENUE</b>	<u><u>229,847,433</u></u>	<u><u>223,497,932</u></u>
<b>EXPENSES</b>		
Highways and Transportation Programs	34,588,898	31,828,096
<b>Construction and Maintenance</b>		
Maintenance and preservation of provincial trunk highways, provincial roads and related projects.....	145,556,696	135,978,885
Winter roads.....	8,443,355	7,649,334
Infrastructure assets - provincial roads and highways.....	<u>140,090,870</u>	<u>128,009,860</u>
Road construction and maintenance.....	294,090,921	271,638,079
General assets - road related.....	6,673,133	5,342,316
Mechanical equipment services.....	(1,154,473)	587,330
Work in municipalities, local government districts and unorganized territory.....	<u>2,356,052</u>	<u>3,376,755</u>
Other construction and maintenance.....	<u>7,874,712</u>	<u>9,306,401</u>
Total Construction and Maintenance.....	301,965,633	280,944,480
<b>Transit Grants</b>		
City of Winnipeg.....	28,075,953	26,734,700
Other municipalities.....	<u>2,021,862</u>	<u>1,986,549</u>
Total Transit.....	30,097,815	28,721,249
<b>Other Infrastructure Related Grants</b>		
City of Winnipeg.....	36,000,000	12,000,000
Other municipalities.....	<u>1,232,200</u>	<u>1,316,482</u>
Total other Infrastructure related grants.....	<u>37,232,200</u>	<u>13,316,482</u>
<b>TOTAL EXPENSES</b>	<u><u>403,884,546</u></u>	<u><u>354,810,307</u></u>
<b>NET RESULT FOR THE YEAR</b>	<u><u>(174,037,113)</u></u>	<u><u>(131,312,375)</u></u>

Note 1: Net amount refers to proceeds of tax paid into the Consolidated Fund, which excludes authorized refunds and deductions for allowances to dealers including all related expenditures of a similar character.

## **REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY**

### **STATEMENT OF RESPONSIBILITY**

The accompanying Report of Amounts Paid to Members of the Assembly is the responsibility of management of the Legislative Assembly and has been prepared in accordance with provisions of the Legislative Assembly Act. These provisions have been applied on a basis consistent with that of the preceding year. In management's opinion, the Report has been properly prepared within reasonable limits of materiality, incorporating management's best judgment regarding estimates and other data available up to September 9, 2008.

Management maintains internal controls to provide reasonable assurance of the reliability and accuracy of the financial information reported.

The responsibility of the Auditor General is to express an independent opinion on whether this financial information presents fairly, in all material respects, amounts paid to members of the Assembly in accordance with the provisions of the Legislative Assembly Act. The Auditor General's report, stating the scope of the audit and opinion, appears on the following page.

This Report is tabled in the Legislature. It is referred to the Standing Committee on the Public Accounts, which reports to the Legislature on the results of its examination together with any recommendations it may have with respect to this report and accompanying audit opinion.

On behalf of Management

Original signed by

---

Fred D. Bryans  
Executive Director

Original signed by

---

Betty-Anne Pratt, CA  
Provincial Comptroller

September 9, 2008





## **AUDITOR'S REPORT**

### **On Amounts Paid to Members of the Assembly**

To the Legislative Assembly of Manitoba

I have audited the report of amounts paid to Members of the Assembly during the year ended March 31, 2008, being the statement of compensation and the statement of reimbursement of expenses. This financial information reflects amounts paid to Members of the Assembly in accordance with provisions of the Legislative Assembly Act and is the responsibility of the Government of the Province of Manitoba. My responsibility is to express an opinion on the financial information based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In my opinion, this financial information presents fairly, in all material respects, amounts paid to Members of the Assembly during the year ended March 31, 2008 in accordance with provisions of the Legislative Assembly Act.

Winnipeg, Manitoba  
September 9, 2008

Carol Bellringer, FCA, MBA  
Auditor General

**REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY  
AS REQUIRED BY SECTIONS 52.27(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"  
BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA  
DURING THE YEAR ENDED MARCH 31, 2008  
COMPENSATION**

MEMBER	CONSTITUENCY	MEMBERS' INDEMNITY	PREMIER'S AND MINISTERS' COMPENSATION	OTHER COMPENSATION	TRANSITION ALLOWANCE	SEVERANCE ALLOWANCE
		\$	\$	\$	\$	\$
Aglugub, C.	The Maples	10,653.16		528.36	37,491.16	
Allan, Hon. N.	St. Vital	80,553.62	41,922.44			
Altemeyer, R.	Wolseley	80,553.62		5,025.30		
Ashton, Hon. S.	Thompson	80,553.62	41,922.44			
Bjornson, Hon. P.	Gimli	80,553.62	41,922.44			
Blady, S.	Kirkfield Park	69,900.46				
Borotsik, R.	Brandon West	69,900.46				
Braun, E.	Rossmere	69,900.46		318.00		
Brick, M.	St. Norbert	80,553.62		8,723.54		
Briese, S.	Ste. Rose	69,900.46				
Caldwell, D.	Brandon East	80,553.76		548.66		
Chomiak, Hon. D.	Kildonan	80,553.62	41,922.44			
Cullen, C.	Turtle Mountain	80,553.62				
Cummings, G.	Ste. Rose	10,653.16				74,982.00
Derkach, L.	Russell	80,553.62		318.00		
Dewar, G.	Selkirk	80,553.62		6,158.88		
Doer, Hon. G.	Concordia	80,553.62	64,167.04			
Driedger, M.	Charleswood	80,553.62				
Dyck, P.G.	Pembina	80,553.62		5,307.40		
Eichler, R.	Lakeside	80,553.62				



Faurschou, D.	Portage	80,553.62		
Gerrard, J.	River Heights	80,553.62		
Goertzen, K.	Steinbach	80,553.62		2,724.12
Graydon, C.	Emerson	69,900.46		
Hawranik, G.	Lac du Bonnet	80,553.76		3,451.70
Hickes, Hon. G.	Point Douglas	90,202.14		41,922.44
Howard, J.	Fort Rouge	69,900.46		
Irvin-Ross, Hon. K.	Fort Garry	80,553.62	41,922.44	
Jennissen, G.	Flin Flon	80,553.62		7,502.30 (2)
Jha, B.	Radisson	80,553.62		3,698.24
Korzeniowski, B.	St. James	80,553.62		8,169.56
Lamoureux, K.	Inkster	80,553.62		
Lathlin, Hon. O.	The Pas	80,553.62	41,922.44	
Lemieux, Hon. R.	La Verendrye	80,553.62	41,922.44	
Mackintosh, Hon. G.	St. Johns	80,553.62	41,922.44	
Maguire, L.	Arthur-Virden	80,553.62		
Maloway, J.	Elmwood	80,553.62		
Marcelino, F.	Wellington	69,900.60		548.66
Martindale, D.	Burrows	80,553.62		4,334.24
McFadyen, H.	Fort Whyte	80,553.62		41,922.44
McGifford, Hon. D.	Lord Roberts	80,553.62	41,922.44	
Melnick, Hon. C.	Riel	80,553.62	41,922.44	
Mitchelson, B.	River East	80,553.62		
Nevakshonoff, T.	Interlake	80,553.62		3,698.24
Oswald, Hon. T.	Seine River	80,553.62	41,922.44	
Pedersen, B.	Carman	69,900.46		
Penner, J.	Emerson	10,653.16		74,982.00
Reid, D.	Transcona	80,553.62		954.00
				7,471.36 (1)
Reimer, J.	Southdale	10,653.16		74,982.00

MEMBER	CONSTITUENCY	MEMBERS' INDEMNITY	PREMIER'S AND MINISTERS' COMPENSATION	OTHER COMPENSATION	TRANSITION ALLOWANCE	SEVERANCE ALLOWANCE
Robinson, Hon. E.	Rupertsland	80,553.62	41,922.44			
Rocan, D.	Carman	10,653.16				74,982.00
Rondeau, Hon. J.	Assiniboia	80,553.62	41,922.44			
Rowat, L.	Minnedosa	80,553.62				
Sale, T.	Fort Rouge	10,653.16			37,491.16	
Santos, C.	Wellington	10,653.16		1,231.86		74,982.00
Saran, M.	The Maples	69,900.46				
Schellenberg, H.	Rossmere	10,653.16		879.90		47,926.00
Schuler, R.	Springfield	80,553.76		2,762.20		
Selby, E.	Southdale	69,900.46				
Selinger, Hon. G.	St. Boniface	80,553.62	41,922.44			
Smith, S.	Brandon West	10,653.16	8,968.40		47,939.36	
Stefanson, H.	Tuxedo	80,553.62		2,179.94		
Struthers, Hon. S.	Dauphin-Roblin	80,553.62	41,922.44			
Swan, Hon. A.	Minto	80,553.76	6,494.60	3,149.58		
Taillieu, M.	Morris	80,553.62				
Wowchuk, Hon. R.	Swan River	80,553.62	41,922.44			
<b>TOTALS</b>		<b>4,590,552.40</b>	<b>750,389.08</b>	<b>163,528.92</b>	<b>122,921.68</b>	<b>422,836.00</b>

Notes:

1. Amount represents remuneration received from Manitoba Public Insurance Corporation as reported to the Minister of Finance pursuant to Section 52.27(2) of the Legislative Assembly Act.
2. Amount represents remuneration received from Manitoba Hydro-Electric Board as reported to the Minister of Finance pursuant to Section 52.27(2) of the Legislative Assembly Act.
3. Crown contributions to retirement benefits include contributions made to the Legislative Assembly Pension Plan, MLA's Registered Retirement Savings Plan and/or Tax Paid Trust; however, those contributions are not included in this Report because this is not required disclosure under Section 52.27(1). This presentation is a change in interpretation in the disclosure requirements in Section 52.27(1) from the previous year with respect to contributions to Registered Retirement Savings Plans and Tax Paid Trusts.

**REPORT OF AMOUNTS PAID TO MEMBERS OF THE ASSEMBLY  
AS REQUIRED BY SECTIONS 52.27(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"  
BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA  
DURING THE YEAR ENDED MARCH 31, 2008  
REIMBURSEMENT OF EXPENSES**

MEMBER	CONSTITUENCY	TEMPORARY RESIDENCE AND LIVING EXPENSES	COMMUTING EXPENSES	TRAVEL EXPENSES	CONSTITUENCY EXPENSES (Note 1D)	PRINTING AND MAILING EXPENSES (Note 1C)	COMMITTEE EXPENSES	REIMBURSEMENT OF PREMIER'S AND MINISTERS' EXPENSES (Note 1A)	REIMBURSEMENT OF OTHER MLAS' EXPENSES (Note 1A)
		\$	\$	\$	\$	\$	\$	\$	\$
Aglugub, C.	The Maples			551.00	6,976.13				
Allan, Hon. N.	St. Vital			487.15	39,769.62	3,129.15		937.25	
Altemeyer, R.	Wolseley			4,267.77	52,269.83	5,384.10			
Ashton, Hon. S.	Thompson	19,903.31		74,753.57	36,657.76	2,371.00		5,322.53	
Bjornson, Hon. P.	Gimli	20,033.50		2,344.77	40,816.85	4,818.56		906.83	
Blady, S.	Kirkfield Park			786.15	48,045.36	4,914.80			
Borotsik, R.	Brandon West	11,581.00		9,286.27	34,210.57	2,382.98			
Braun, E.	Rossmere			687.75	45,935.10	4,236.73			
Brick, M.	St. Norbert			5,500.00	55,397.60	3,698.51			844.97
Briese, S.	Ste. Rose	13,899.41		11,934.28	38,385.29	2,208.01			
Caldwell, D.	Brandon East	19,668.00		12,087.93	51,609.13	5,319.67			1,314.15
Chomiak, Hon. D.	Kildonan			944.60	42,181.79	1,652.25		7,683.10	
Cullen, C.	Turtle Mountain	18,807.76		23,350.45	47,973.46	3,403.40			920.00
Cummings, G.	Ste. Rose	3,182.70		825.82	4,535.88	1,290.46			
Derkach, L.	Russell	18,684.00		35,022.34	41,505.95	3,616.95	1,524.78		786.50
Dewar, G.	Selkirk		1,512.96	7,429.47	47,911.84	3,021.15			
Doer, Hon. G.	Concordia				45,002.32	3,048.08		1,697.58	
Driedger, M.	Charleswood			3,970.65	47,013.12	3,874.94			313.96
Dyck, P. G.	Pembina	18,621.39		15,883.70	35,715.75	4,432.07			115.00
Eichler, R.	Lakeside	19,217.68		17,766.33	50,018.24	3,549.04			36.00

Faurschou, D.	Portage	19,334.20	14,528.02	47,572.56	4,001.41		
Gerrard, J.	River Heights		5,500.00	51,738.64	4,216.92		3,379.31
Goertzen, K.	Steinbach	18,789.33	13,260.02	52,391.47	4,345.82		
Graydon, C.	Emerson	12,704.47	10,349.63	37,961.10	2,154.67		
Hawranik, G.	Lac du Bonnet	20,422.00	25,322.00	44,332.45	4,679.38		39.84
Hickes, Hon. G.	Point Douglas		1,873.44	42,747.62	5,547.40		3,619.26
Howard, J.	Fort Rouge		951.70	47,138.65	7,532.58		
Irvin-Ross, Hon. K.	Fort Garry			37,461.80	5,240.44	1,649.17	
Jennissen, G.	Flin Flon	18,727.94	67,236.07	42,281.48	2,011.62		
Jha, B.	Radisson		3,942.72	52,595.82	3,016.70		20,205.31
Korzeniowski, B.	St. James		1,310.29	52,808.36	5,331.08		4,690.00
Lamoureux, K.	Inkster		4,705.75	55,104.54	3,115.43		1,143.99
Lathlin, Hon. O.	The Pas	20,004.00	52,202.95	46,097.20	1,024.96	1,742.27	
Lemieux, Hon. R.	La Verendrye		1,724.72	42,896.42	1,177.71	12,116.34	
Mackintosh, Hon. G.	St. Johns		458.10	58,128.26	3,083.25	4,360.69	
Maguire, L.	Arthur-Virden	17,747.59	15,723.67	35,291.53	2,439.64		1,132.37
Maloway, J.	Elmwood		910.13	53,431.98	5,062.38		1,802.66
Marcelino, F.	Wellington		1,250.02	37,021.56	3,085.47		4,312.60
Martindale, D.	Burrows		4,105.81	51,441.97	4,499.80		1,554.84
McFadyen, H.	Fort Whyte		308.89	56,628.45	5,119.53		9,280.18
McGifford, Hon. D.	Lord Roberts		532.17	46,835.54	5,177.97	1,979.19	
Melnick, Hon. C.	Riel		2,032.71	51,127.90	4,517.45	3,567.50	
Mitchelson, B.	River East		3,074.98	53,843.93	4,485.59		
Nevakshonoff, T.	Interlake	17,132.51	12,124.70	49,226.76	4,143.87		
Oswald, Hon. T.	Seine River		1,031.83	49,231.51	4,698.52	761.95	

MEMBER	CONSTITUENCY	TEMPORARY	COMMUTING	TRAVEL	CONSTITUENCY	PRINTING	COMMITTEE	REIMBURSEMENT	REIMBURSEMENT
		RESIDENCE AND	EXPENSES	EXPENSES	EXPENSES	AND		OF PREMIER'S	OF OTHER
		LIVING EXPENSES		EXPENSES	EXPENSES	MAILING	EXPENSES	AND MINISTERS'	MLAS' EXPENSES
					(Note 1D)	(Note 1C)		(Note 1A)	(Note 1A)
		\$	\$	\$	\$	\$	\$	\$	\$
Pedersen, B.	Carman	11,247.00	1,419.83	12,758.58	41,170.87	1,983.02			
Penner, J.	Emerson	2,761.47		880.19	5,187.34	1,265.60			
Reid, D.	Transcona			1,410.74	52,042.26	2,709.20			568.31
Reimer, J.	Southdale			246.25	8,123.44	1,714.21			
Robinson, Hon. E.	Rupert Island			41,182.68	28,318.88	2,520.83		10,376.16	
Rocan, D.	Carman	4,085.35		1,457.80	9,745.68				
Rondeau, Hon. J.	Assiniboia			751.51	50,105.01	4,578.61		8,039.73	
Rowat, L.	Minnedosa	18,375.68		25,814.55	47,994.40	2,365.94			619.02
Sale, T.	Fort Rouge			13.00	6,559.38				
Santos, C.	Wellington				1,700.05				
Saran, M.	The Maples				41,850.57	4,217.17			
Schellenberg, H.	Rossmere			29.46	6,187.97				
Schuler, R.	Springfield			6,273.00	49,344.61	4,074.40			119.50
Selby, E.	Southdale			284.39	41,462.42	3,449.09			
Selinger, Hon. G.	St. Boniface			460.31	51,914.13	5,180.19		3,136.76	
Smith, S.	Brandon West	5,134.00			9,249.10	3,386.66			102.34
Stefanson, H.	Tuxedo			3,985.21	49,323.92	4,087.69			
Struthers, Hon. S.	Dauphin-Roblin	20,091.58		24,789.67	45,054.35	4,935.60		5,346.89	
Swan, Hon. A.	Minto			3,152.97	45,075.19	2,937.71		1,675.32	
Tailleu, M.	Morris		181.24	8,061.04	55,811.39	4,989.02			
Wowchuk, Hon. R.	Swan River	19,742.98		31,807.57	45,683.93	3,850.62		7,624.60	
<b>TOTALS</b>		<b>389,898.85</b>	<b>3,114.03</b>	<b>635,699.24</b>	<b>2,699,173.98</b>	<b>224,307.00</b>	<b>1,524.78</b>	<b>78,923.86</b>	<b>56,900.11</b>

Notes:

1. The reporting of the following amounts is not required under Sections 52.27 (1) & (2) of the Legislative Assembly Act:
  - A. Reimbursement of Premier's and Ministers' expenses and Reimbursement of Other MLAs' Expenses reflect claims made by members for expenses incurred. They also reflect payments made directly to suppliers for expenses incurred by members, when this is clearly identifiable. Expenses claimed by a third party on the member's behalf are excluded.
  - B. The costs associated with the assignment of government vehicles to members, or payments of the optional car allowance to members, in lieu of assigned vehicles, are excluded from this Report.
  - C. Printing and mail processing fees are included in this Report, however postage costs paid directly to the supplier on the member's behalf are excluded from this Report.
  - D. The Legislative Assembly Management Commission (LAMC) approved, effective June 25, 2005, a change in the benefits to which constituency staff are entitled, to provide them with the same benefits as other Legislative Assembly administrative staff. As well, LAMC also approved that MLAs thereafter would only be charged under their constituency expense entitlements with the salary type benefits such as sick leave, statutory holiday pay, and overtime, in addition to the salary and vacation pay with which they had been previously charged. The cost of all other benefits for constituency staff are not to be charged to MLAs' entitlements and they are not included in this Report. The cost of those benefits for the year ended March 31, 2008 was \$ 134,786.

2. Each official party as well as any independent member is entitled to a special supply and operating allowance under Section 52.23 of the Act. This allowance is in addition to "Reimbursement of Expenses" listed by individual member and was paid as designated by the leader of each party to the following:

New Democratic Party Caucus	\$ 85,714.00
Progressive Conservative Party Caucus	\$ 47,899.00
Gerrard, J.	\$ 2,521.00
Hickes, G.	\$ 2,521.00
Lamoureux, K.	\$ <u>2,521.00</u>
	\$ <u>141,176.00</u>

3. Each member is required under Section 4(1) of the Members' Salaries, Allowances and Retirement Plans Disclosure Regulation to submit an annual report, to be tabled in the Legislature, of allowances and expenditures for the fiscal year. The amounts on these individual reports may differ from this Report due to timing differences in the recording of staff salaries and expenses.

**MANITOBA LOTTERIES TRUST ACCOUNT  
STATEMENT OF RECEIPTS AND DISBURSEMENTS**

**For the Year Ended March 31, 2008  
(As Required by Section 22, Manitoba Lotteries Corporation Act)**

	2008	2007
Balance, beginning of year.....	<u>-</u>	<u>-</u>
<b>RECEIPTS:</b>		
Manitoba Lotteries Corporation.....	<u>296,782,163</u>	<u>282,719,417</u>
<b>DISBURSEMENTS:</b>		
Transfer to Operating Fund Revenue.....	<u>296,782,163</u>	<u>282,719,417</u>
Balance, end of year.....	<u><u>-</u></u>	<u><u>-</u></u>



September 18, 2007

## **NORTHERN AFFAIRS FUND**

### **MANAGEMENT REPORT**

The accompanying financial statements are the responsibility of management and have been prepared in accordance with the Canadian generally accepted accounting principles as stated in the notes to the financial statements. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgement regarding all necessary estimates and all other data available.

Management maintains internal controls to provide reasonable assurance that the financial information is reliable and accurate, and that the assets of the Fund are properly safeguarded.

The Director of Administration and Finance has reviewed and approved these financial statements.

On Behalf of Management

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Rene Gagnon, Director  
Administration and Finance  
Department of Aboriginal and Northern Affairs



OFFICE OF THE  
AUDITOR GENERAL  
MANITOBA

## AUDITORS' REPORT

To the Legislative Assembly of Manitoba

We have audited the statement of financial position of the Northern Affairs Fund as at March 31, 2007 and the specific purpose funds account statement of transactions and fund balance, the specific purpose funds account statement of cash flow, the taxation fund account statement of operations and fund balance and the taxation fund account statement of cash flow for the year then ended. These financial statements are the responsibility of the Northern Affairs Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Northern Affairs Fund as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*Office of the Auditor General*

Office of the Auditor General

Winnipeg, Manitoba  
June 15, 2007

**NORTHERN AFFAIRS FUND  
STATEMENT OF FINANCIAL POSITION  
As at March 31, 2007**

	<b>2007</b>			<b>2006</b>		
	<b>Specific Purpose</b>	<b>Taxation Fund</b>	<b>Total</b>	<b>Specific Purpose</b>	<b>Taxation Fund</b>	<b>Total</b>
<b>ASSETS</b>						
Cash in bank <i>(Note 4)</i>	\$ 8,663,355	\$ 311,435	\$ 8,974,790	\$ 9,769,798	\$ 225,423	\$ 9,995,221
Accounts receivable - Province of Manitoba	1,456,820	53,950	1,510,770	993,539	18,123	1,011,662
	<u>10,120,175</u>	<u>365,385</u>	<u>10,485,560</u>	<u>10,763,337</u>	<u>243,546</u>	<u>11,006,883</u>
Taxes and grants in lieu of taxes receivable <i>(Note 5)</i>		1,590,404	1,590,404		1,661,916	1,661,916
Allowance for uncollectible taxes and grants in lieu of taxes <i>(Note 6)</i>		(618,789)	(618,789)		(580,210)	(580,210)
	-	971,615	971,615	-	1,081,706	1,081,706
	<u>\$ 10,120,175</u>	<u>\$ 1,337,000</u>	<u>\$ 11,457,175</u>	<u>\$ 10,763,337</u>	<u>\$ 1,325,252</u>	<u>\$ 12,088,589</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Accounts payable	\$ 633,605		\$ 633,605	\$ 1,811,647	\$ 114	\$ 1,811,761
Deferred revenue		13,034	13,034			
Interfund transfers <i>(Note 7)</i>	(211,385)	211,385		(125,373)	125,373	
Funds held in trust		2,288	2,288		2,288	2,288
	<u>422,220</u>	<u>226,707</u>	<u>648,927</u>	<u>1,686,274</u>	<u>127,775</u>	<u>1,814,049</u>
Fund balances	9,697,955	1,110,293	10,808,248	9,077,063	1,197,477	10,274,540
	<u>\$ 10,120,175</u>	<u>\$ 1,337,000</u>	<u>\$ 11,457,175</u>	<u>\$ 10,763,337</u>	<u>\$ 1,325,252</u>	<u>\$ 12,088,589</u>

**NORTHERN AFFAIRS FUND**  
**SPECIFIC PURPOSE FUNDS ACCOUNT**  
**STATEMENT OF TRANSACTIONS AND FUND BALANCE**  
**For the Year Ended March 31, 2007**

	Balance			Transfers	Balance
	March 31, 2006	Revenue	Expenditures	(Note 8)	March 31, 2007
<b>Department of Aboriginal and Northern Affairs</b>					
Community Council Funds (Note 9)	\$ 5,892,435	\$ 16,605,924	\$ 16,784,036	\$ 409,581	\$ 6,123,904
Department Revenue/Transfer Payments	-	125,319	244,300	118,981	-
Community Leadership Training	117,594		26,230	74,000	165,364
Community Economic Development Initiative	99,108	892	24,266		75,734
Fire Trucks and Equipment	298,431	363,607	555,258		106,780
Fire Training		138,938			138,938
Technology	43,133	31,867	75,000		-
Sturgeon Landing Road	28,484	13,828	51,192	16,832	7,952
Sturgeon Gill Road	42,350		35,000	(7,350)	-
Gull Bay (Long Point) Road	16,482		7,000	(9,482)	-
LGD Aboriginal Student Program	3,094	10,141	13,235	-	-
Northern Training	4,515		2,417	(2,098)	-
Northern Ministers Development Forum	34,359				34,359
Work Place Safety and Health Training	285,483	85,500	204,684		166,299
Work Place Safety and Health Equipment	471,449	3,700	459,413		15,736
Water Operator Certification	39,121		1,960		37,161
RCMP Summer Youth Program	24,000	42,000	26,000		40,000
Summer Leadership 2006 Program	90,100		16,100	(74,000)	-
Constable Program	110,000	30,998	140,998		-
Library Renewal	16,168		12,472	(3,696)	-
Northern Ministers Development Forum 2005	19,764		19,249		515
Incorporation	25,642	4,886	1,934		28,594
Cottage Administration	27,691	15,653	9,993		33,351
Recreation Program		20,000	3,056		16,944
Recreation Manuals		7,000			7,000
Water and Sewer Lines, Solid Waste, and Roads Assessment		200,000			200,000
Hollow Water Waste Disposal Site		57,253	20,174		37,079
<b>Department of Culture, Heritage and Tourism</b>					
Manitoba Community Places Program	16,943		4,900	5,402	17,445
<b>Community Support Programs</b>					
Remote Community Recreation Fund	5,402			(5,402)	-
<b>Department of Intergovernmental Affairs and Trade</b>					
Video Lottery Support Payments	42,982	189,867		(173,874)	58,975
<b>Department of Finance</b>					
Provincial-Municipal Tax Sharing Grant	120,637	2,280,046	1,938,505	(229,893)	232,285
<b>Department of Family Services and Housing</b>					
Community Workfare Program	497	64,450	60,253		4,694
<b>Federal Gas Tax</b>	168,596	168,562			337,158
<b>Cottage Subdivision Funds</b>					
Northern Affairs Levy (Note 10)	215,340	389,918	221,328	(118,981)	264,949
<b>Manitoba Hydro</b>					
Nelson River Archaeological Survey	36,608	120,000	83,443		73,165
Pimichikamak Archaeological Project	245,409		53,442		191,967
SWAP 2006		113,000	43,351		69,649
<b>Nelson House Claims Account</b>	10,000				10,000
<b>Nelson House Community Development Account</b>	98,000	331,713			429,713
<b>Cross Lake First Nation</b>					
Sturgeon Management Program	52,103	110,000	116,121		45,982
<b>NFA Implementation Research</b>					
Cross Lake Negotiations	6,965				6,965
<b>Northern Scrap Metal Recycling</b>	20			(20)	-
<b>Cross Lake Arena</b>	8,482				8,482
<b>Treaty Land Entitlement</b>		174,882	89,430		85,452
<b>Land Use Planning</b>		60,000			60,000
<b>MMF Tripartite Evaluation</b>		38,000	38,000		-
<b>PMC Domestic Fishing</b>	31,280				31,280
<b>Thompson Lake Front</b>	7,874				7,874
<b>Taxation Fund</b>					
Property Tax Enhancement	320,522	343,871	138,183		526,210
	\$ 9,077,063	\$ 22,141,815	\$ 21,520,923	\$ -	\$ 9,697,955.00

**NORTHERN AFFAIRS FUND  
SPECIFIC PURPOSE FUNDS ACCOUNT  
STATEMENT OF CASH FLOW  
For the Year Ended March 31, 2007**

	<u>2007</u>	<u>2006</u>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Total revenues per Statement of Transactions	\$ 22,141,815	\$ 22,223,560
Decrease (increase) in accounts receivable	(463,281)	(369,220)
Decrease (increase) in interfund transfers	<u>(86,012)</u>	<u>(107,141)</u>
Cash receipts	<u>21,592,522</u>	<u>21,747,199</u>
Total expenditures per Statement of Transactions	(21,520,923)	(21,798,466)
Increase (decrease) in accounts payable	<u>(1,178,042)</u>	<u>1,161,800</u>
Cash disbursements	<u>(22,698,965)</u>	<u>(20,636,666)</u>
<b>INCREASE (DECREASE) IN CASH DURING THE YEAR</b>	<b>(1,106,443)</b>	1,110,533
<b>CASH, BEGINNING OF YEAR</b>	<u>9,769,798</u>	<u>8,659,265</u>
<b>CASH, END OF YEAR</b>	<u>\$ 8,663,355</u>	<u>\$ 9,769,798</u>

**NORTHERN AFFAIRS FUND  
TAXATION FUND ACCOUNT  
STATEMENT OF OPERATIONS AND FUND BALANCE  
For the Year Ended March 31, 2007**

	<u>2007</u>	<u>2006</u>
<b>REVENUE</b>		
Taxation levies	\$ 1,234,574	\$ 1,362,155
Grants in lieu of taxes <i>(Note 11)</i>	929,990	679,844
Tax penalties	79,379	89,202
Rentals - hay and grazing	93,592	57,496
Other	330	645
	<u>2,337,865</u>	<u>2,189,342</u>
<b>EXPENDITURES</b>		
Schools		
Public Schools Finance Board - Support to Education	464,516	492,449
Special levy	1,146,380	1,002,971
Community councils for services <i>(Note 12)</i>	392,099	289,418
Hay and grazing leases <i>(Note 9)</i>	23,370	22,773
School tax levy shortfall (recoverable)	(11,244)	30,191
Administration		
Department of Intergovernmental Affairs and Trade	43,932	42,209
Other	31,308	14,559
	<u>2,090,361</u>	<u>1,894,570</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES BEFORE OTHER ITEMS</b>	<u>247,504</u>	<u>294,772</u>
<b>OTHER ITEMS</b>		
Tax Titles closed and Miscellaneous adjustments	40,576	
Transfer of budgeted levy to allowance for uncollectible taxes and grants in lieu of taxes	82,727	95,105
	<u>123,303</u>	<u>95,105</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	124,201	199,667
<b>FUND BALANCE, BEGINNING OF YEAR</b>	1,197,477	1,123,183
Excess cash transferred to Specific Purpose Fund <i>(Note 7)</i>	(211,385)	(125,373)
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 1,110,293</u>	<u>\$ 1,197,477</u>

**NORTHERN AFFAIRS FUND  
TAXATION FUND ACCOUNT  
STATEMENT OF CASH FLOW  
For the Year Ended March 31, 2007**

	<b>2007</b>	<b>2006</b>
<b>CASH FLOW FROM</b>		
<b>OPERATING ACTIVITIES</b>		
Cash received from taxation levies and penalties	\$ 1,293,539	\$ 1,270,580
Province of Manitoba for grants in lieu of taxes	725,470	565,434
Government of Canada for grants in lieu of taxes	224,754	118,832
Province of Manitoba for rentals of hay and grazing	57,765	64,489
Cash from other sources	330	645
Paid to Public Schools Finance Board for foundation levy	(464,516)	(492,449)
Paid to Frontier School Division for special levy	(1,146,380)	(884,049)
Paid to Duck Mountain School Division for special levy	-	(118,922)
Paid to Province of Manitoba for local services	(380,855)	(319,609)
Paid to Province of Manitoba for hay and grazing leases	(23,369)	(22,773)
Paid to Department of Intergovernmental Affairs and Trade for administration	(43,932)	(42,209)
Cash transferred to Specific Purpose Fund	(125,373)	(18,232)
Cash paid to suppliers	(31,421)	(14,597)
	<b>86,012</b>	<b>107,140</b>
<b>INCREASE IN CASH DURING THE YEAR</b>		
<b>CASH, BEGINNING OF YEAR</b>	<b>225,423</b>	<b>118,283</b>
<b>CASH, END OF YEAR</b>	<b>\$ 311,435</b>	<b>\$ 225,423</b>

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements For the Year Ended March 31, 2007

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#### 1. Purpose of the Organization

The purpose of the Northern Affairs Fund is to administer funds on behalf of designated communities and to administer the property tax system within the jurisdiction of the Department of Aboriginal and Northern Affairs in compliance with *The Northern Affairs Act*.

#### 2. Significant Accounting Policies

The Fund's financial statements have been prepared using Canadian generally accepted accounting principles. The significant accounting policies are as follows:

##### (a) Fund Accounting

The Northern Affairs Fund follows the restricted method of accounting.

**Specific Purpose Funds Account** - used to account for all monies advanced to the Minister of Aboriginal and Northern Affairs to provide financial services to community councils in northern areas of Manitoba.

**Taxation Fund Account** - levies property and business taxes based on real property assessments and remits the tax requirements to school divisions and The Public Schools Finance Board. Taxes collected for local purposes in the communities are remitted to the community councils when collected.

##### (b) Management Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and contingent liabilities at the date of the financial statements and the reported amount of revenue and expenditures during the reporting period. Actual results could differ from management's best estimate as additional information becomes available in the future.

##### (c) Revenue Recognition

The Fund recognizes revenue in the year it is received or receivable. The balances of the Specific Purpose Funds Account represent the amounts held for each of the programs listed in the Statement of Transactions and Fund Balance. Each program's balance has a specific purpose as described in Note 3, and will be distributed for that purpose.

##### (d) Allowance for Uncollectible Taxes and Grants in Lieu of Taxes

The allowance for uncollectible taxes and grants in lieu of taxes consists of tax cancellations relating to specific tax rolls and an estimate of uncollectible accounts based on the history of tax collections.

##### (e) Administrative Support

The Department of Aboriginal and Northern Affairs provide administrative services at no charge to the Fund. The cost of these services for the year ended March 31, 2007 is estimated to be \$189,600 (2006 - \$169,000).



## NORTHERN AFFAIRS FUND

### Notes to Financial Statements For the Year Ended March 31, 2007

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#### 3. Specific Purpose Funds Account - Programs

The Northern Affairs Fund – Specific Purpose Funds Account operates the following individual funds:

**Community Council Funds** – The Department of Aboriginal and Northern Affairs provides funding to support communities in the Aboriginal and Northern Affairs jurisdiction for the operation, maintenance and construction of their municipal infrastructure.

**Departmental Revenue/Transfer Payments** – Revenue received from a variety of sources by the Department of Aboriginal and Northern Affairs is transferred to the consolidated fund of the Province of Manitoba.

**Community Leadership Training** – The Department of Aboriginal and Northern Affairs provides funding to support training programs at the community level.

**Community Economic Development Initiative** – The Department of Aboriginal and Northern Affairs provides funding to support community based economic strategy development.

**Fire Trucks and Equipment** – The Department of Aboriginal and Northern Affairs and community councils provide funding to enhance equipment/fire trucks in support of the Fire Program.

**Fire Training** – The Department of Aboriginal and Northern Affairs provides funding for community fire training requirements identified as a result of the Fire Program Review.

**Technology** – The Department of Aboriginal and Northern Affairs provides funding for upgrades and enhancements to community communication equipment, telephones, computers, etc.

**Sturgeon Landing Road** – The Saskatchewan Provincial Government provides funding to maintain the Sturgeon Landing Road.

**Sturgeon Gill Road** – The Department of Aboriginal and Northern Affairs provides funding to maintain the Sturgeon Gill Road.

**Gull Bay (Long Point) Road** – The Department of Aboriginal and Northern Affairs provides funding to maintain the Gull Bay Road.

**LGD Aboriginal Student Program** – The Department of Aboriginal and Northern Affairs provides funding to support the employment equity program. Aboriginal students are hired to support the program in the analytical, municipal and technical areas.

**Northern Training** – The Department of Aboriginal and Northern Affairs provides funding for regional community workshops.

**Northern Ministers Development Forum** – The Department of Aboriginal and Northern Affairs and other provincial governments provide funding for a special project on Maximizing the Economic and Social Impacts from Major Projects in the North.

**Work Place Safety and Health Training** – The Department of Aboriginal and Northern Affairs provides funding for community workplace safety and health program training requirements

**Work Place Safety and Health Equipment** – The Department of Aboriginal and Northern Affairs provides funding for community workplace safety and health program equipment requirements.

**Water Operator Certification** – The Department of Aboriginal and Northern Affairs provides funding for community water/wastewater plant operator certification.

**RCMP Summer Youth Program** – The Department of Aboriginal and Northern Affairs and the Department of Education, Citizenship and Youth provide funding for a joint RCMP summer employment initiative.

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements For the Year Ended March 31, 2007

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#### 3. Specific Purpose Funds Account – Programs, continued

**Summer Leadership 2006 Program** – The Department of Aboriginal and Northern Affairs provides funding for the Aboriginal Summer Leadership Training Workshop.

**Constable Program** – The Department of Aboriginal and Northern Affairs provides funding to enhance equipment/vehicles in support of the constable program.

**Library Renewal** – The Department of Aboriginal and Northern Affairs provides funding for software development for computerization of existing library cataloguing, and training of staff.

**Northern Ministers Development Forum 2005** – The Department of Aboriginal and Northern Affairs provides funding for the ongoing Northern Ministers Development Forum Workshop which commenced in September, 2005.

**Incorporation** – The Department of Aboriginal and Northern Affairs provides funding for community development on incorporation under the Northern Affairs Act.

**Cottage Administration** – The cottage areas provide a portion of their funds to the specific purpose fund to provide administrative services to the cottage owners.

**Recreation Program** – The Department of Aboriginal and Northern Affairs provides funding for the participation of community athletes and coaches for the northern aboriginal Indigenous Games.

**Recreation Manuals** – The Department of Aboriginal and Northern Affairs provides funding to review and update the Recreation Director's handbook.

**Water and Sewer Lines, Solid Waste, and Roads Assessment** – The Department of Aboriginal and Northern Affairs provides funding to assess the infrastructure for water and sewer lines, solid waste and roads to determine priorities for replacement.

**Hollow Water Waste Disposal Site** – Communities in the Aboriginal and Northern Affairs jurisdiction provide funding for the operations and maintenance for a regional waste disposal site for Hollow Water, Manigotagen, Bissett, Aghaming and Seymourville.

**Manitoba Community Places Program** – The Department of Culture, Heritage and Tourism provides funding to support the upgrading, construction or acquisition of buildings and other facilities that provide lasting, long term benefits to community residents.

**Remote Community Recreation Fund** – The Community Support Program provides funding from lottery proceeds for the development of community recreation facilities.

**Video Lottery Support Payments** – The Department of Intergovernmental Affairs and Trade provides unconditional funding through VLT revenue to support municipal services.

**Provincial-Municipal Tax Sharing Grant** – The Department of Finance provides funding through the distribution of tax revenue on a per capita basis (based on the most recent census) to support municipal services.

**Community Workfare Program** – The Department of Family Services and Housing provides funding to support a program directed at providing work experience for recipients of social assistance living in Aboriginal and Northern Affairs communities.

**Federal Gas Tax** – The Department of Intergovernmental Affairs administers the gas tax funds on behalf of the federal government to assist communities in addressing their local infrastructure investment needs through stable and predictable funding.

**Northern Affairs Levy** – The owners of unassessed cottage properties within the Northern Affairs jurisdiction are charged an annual levy to support municipal services.

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements For the Year Ended March 31, 2007

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#### 3. Specific Purpose Funds Account - Program Funds, continued

**Nelson River Archaeological Survey** – Manitoba Hydro provides funding to support archaeological investigation in areas of historical and cultural importance, which has been impacted by hydro-electric development.

**Pimichikamak Archaeological Project** – Manitoba Hydro provides funding to prepare a plan for an archaeological survey at Sipiwick Lake.

**SWAP 2006** – Manitoba Hydro provides funding to support the system-wide archaeological project.

**Nelson House Claims Account** – Manitoba Hydro and the Department of Aboriginal and Northern Affairs provide funding for the Nelson House Community Settlement Agreement.

**Nelson House Community Development Account** – Manitoba Hydro and the Department of Aboriginal and Northern Affairs provide funding for the Nelson House Community Settlement Agreement.

**Sturgeon Management Program** – Manitoba Hydro and the Department of Aboriginal and Northern Affairs provide funding for the operation of the Sturgeon Management Board.

**Cross Lake Negotiations** – The Department of Aboriginal and Northern Affairs provides funding to undertake research, community consultations and provide advice and recommendations regarding the implementation of the Northern Flood Agreement.

**Northern Scrap Metal Recycling** – The Department of Aboriginal and Northern Affairs administers funding from Waste Reduction and Pollution Prevention to provide for the waste reduction and pollution prevention fund project.

**Cross Lake Arena** – The Department of Aboriginal and Northern Affairs provides funding to maintain the Cross Lake Arena.

**Treaty Land Entitlement** – The Federal Government provides funding for photogrammetric land surveys to support and expedite the Treaty Land Entitlement process.

**Land Use Planning** – The Department of Aboriginal and Northern Affairs in partnership with Intergovernmental Affairs provide funding to support land use planning for the communities under the jurisdiction of Northern Affairs.

**MMF Tripartite Evaluation** – The Department of Aboriginal and Northern Affairs and the Government of Canada provide funding for a formal evaluation by an independent consultant as required by the MMF Tripartite Self-Government negotiations memorandum of understanding.

**PMC Domestic Fishing** – Settlement funds for Claim 110 Domestic Fishing.

**Thompson Lake Front** – The Department of Aboriginal and Northern Affairs administers funding from the Thompson Lake Front Lot Cooperative to be disbursed on interpretive signs for Paint Lake Provincial Park.

**Property Tax Enhancement** – The Taxation Fund Account transfers any cash in excess of \$100,050 as at March 31, 2007 as a contribution to remote communities. In addition, other governmental departments and organizations provide funding to enhance community programs.

**NORTHERN AFFAIRS FUND****Notes to Financial Statements  
For the Year Ended March 31, 2007****4. Cash in Bank**

Cash of \$100,050 as at March 31 of each year is retained in the Taxation Fund Account to cover current needs. Effective March 31, 2001, cash in excess of \$100,050 is transferred from the Taxation Fund Account to the Specific Purpose Funds Account as a contribution to costs incurred by the fund in providing services in remote areas which do not have a local government to provide these services. Prior to March 31, 2001 cash in excess of \$100,050 was transferred to the Province of Manitoba.

**5. Taxes and Grants in Lieu of Taxes Receivable**

Taxes and grants in lieu of taxes receivable include:

	<u>2007</u>	<u>2006</u>
Grants in lieu of taxes:		
Province of Manitoba and agencies	\$ 30,631	\$ 167,070
Government of Canada and agencies	<u>157,399</u>	<u>41,195</u>
	188,030	208,265
Taxes on the roll	1,402,374	1,434,900
Tax sale certificate	<u>                    </u>	<u>18,751</u>
	<u>\$ 1,590,404</u>	<u>\$ 1,661,916</u>

**6. Allowance for Uncollectible Taxes and Grants in Lieu of Taxes**

The allowance for uncollectible taxes and grants in lieu of taxes is summarized as follows:

	<u>2007</u>	<u>2006</u>
Balance, beginning of year	\$ 580,210	\$ 780,945
Add: Budgeted levy for allowance for tax assets	<u>82,727</u>	<u>95,104</u>
	662,937	876,049
Less: Taxes and grants in lieu of taxes cancelled	<u>44,148</u>	<u>295,839</u>
Balance, end of year	<u>\$ 618,789</u>	<u>\$ 580,210</u>

**7. Interfund Transfers**

Cash in bank in excess of \$100,050 in the Taxation Fund Account is transferred to the Specific Purpose Funds Account. The amount of excess at March 31, 2007 was \$211,385 (\$125,373 in 2006).

**NORTHERN AFFAIRS FUND****Notes to Financial Statements  
For the Year Ended March 31, 2007**

## 8. Transfers between Specific Purpose Funds Account Programs:

Transfers to (from) programs within the Specific Purpose Funds Account were as follows:

Nature of Transfer	Community Council	Library Renewal	Video Lottery Terminals	Tax Sharing	Northern Training	Northern Scrap Metal	Department Revenue / Transfer Payments	Cottage Sub-division
Distribution	\$409,581	\$(3,696)	\$(173,874)	\$(229,893)	\$(2,098)	\$(20)	\$	\$
Chief Place of Residency							118,981	(118,981)
<b>Total</b>	<b>\$409,581</b>	<b>\$(3,696)</b>	<b>\$(173,874)</b>	<b>\$(229,893)</b>	<b>\$(2,098)</b>	<b>\$(20)</b>	<b>\$118,981</b>	<b>\$(118,981)</b>

Nature of Transfer	Sturgeon Landing Road	Sturgeon Gill Road	Gull Bay Road	Manitoba Community Places Program	Remote Community Recreation Fund	Community Leadership Training	Summer Leadership 2006 Program
Distribution	\$16,832	\$(7,350)	\$(9,482)	\$5,402	\$(5,402)	\$74,000	\$(74,000)

9. **Community Council Funds Revenue**

Community Council Funds revenue includes the following:

	<u>2007</u>	<u>2006</u>
Province of Manitoba, Department of Aboriginal and Northern Affairs	\$16,208,680	\$15,173,731
Locally generated revenue	11,559	51,660
Municipal tax collections transferred from Taxation Fund Account	362,315	278,585
Department of Agriculture, hay and grazing rental transferred from Taxation Fund Account	<u>23,370</u>	<u>22,773</u>
	<u>\$16,605,924</u>	<u>\$15,526,749</u>

**NORTHERN AFFAIRS FUND****Notes to Financial Statements  
For the Year Ended March 31, 2007****10. Northern Affairs Levy Revenue**

Northern Affairs Levy revenue includes the following:

	<u>2007</u>	<u>2006</u>
Annual levy on cottage properties	\$ 240,171	\$ 202,455
Chief Place of Residency fees	118,981	97,203
Locally generated revenue	982	2,344
Municipal tax collections transferred from Taxation Fund Account	<u>29,784</u>	<u>10,833</u>
	<u>\$ 389,918</u>	<u>\$ 312,835</u>

**11. Grants in Lieu of Taxes Revenue**

Grants in lieu of taxes were obtained from the following sources:

	<u>2007</u>	<u>2006</u>
Province of Manitoba	\$ 301,503	\$ 147,520
Province of Manitoba agencies	287,529	435,690
Government of Canada	147,986	95,272
Government of Canada agencies	<u>192,972</u>	<u>1,362</u>
	<u>\$ 929,990</u>	<u>\$ 679,844</u>

**12. Community Councils for Services Expenditures**

Municipal tax levies transferred from the Taxation Fund Account are included in the following revenue accounts of the Specific Purpose Funds Account:

	<u>2007</u>	<u>2006</u>
Community Council Funds Revenue ( <i>Note 9</i> )	\$ 362,315	\$ 278,585
Northern Affairs Levy Revenue ( <i>Note 10</i> )	<u>29,784</u>	<u>10,833</u>
	<u>\$ 392,099</u>	<u>\$ 289,418</u>

**NORTHERN AFFAIRS FUND****Notes to Financial Statements  
For the Year Ended March 31, 2007****13. Public Sector Compensation Disclosure Act**

For the purposes of the *Public Sector Compensation Disclosure Act*, Northern Affairs communities in trust are considered to be public sector bodies. For the fiscal year ended March 31, 2007 the Northern Affairs Fund made payments, in the aggregate, to board members of the trust communities listed in (a) below:

- a) The aggregate compensation paid to, or for the benefit of, board members was:

<u>Community</u>	<u>2007</u>	<u>2006</u>
Aghaming	\$ 1,380	\$ 1,380
Baden	1,380	1,380
Dauphin River	3,840	
Dawson Bay	2,540	
Granville Lake	1,200	5,720
Harwill	4,160	
Herb Lake Landing	1,380	2,100
Loon Straits	1,380	1,380
Oxford House		1,380
Powell	1,380	1,710
Red Deer Lake		4,210
Red Sucker Lake	1,380	1,150
Salt Point		230
	<u>\$ 20,020</u>	<u>\$ 20,640</u>

- b) No chairperson of the Board of Directors (Mayors of the community) for any of the communities listed in (a) received compensation of \$50,000 or more.
- c) No officer or employee for any of the communities listed in (a) received compensation of \$50,000 or more.

**14. Related Party Transactions**

The Northern Affairs Fund is related in terms of common ownership to all Province of Manitoba created Departments, Agencies, Crown Corporations and Community Councils. The Northern Affairs Fund enters into transactions with these entities in the normal course of operations and they are measured at the exchange rate amount agreed to by the related parties.

**15. Financial Instruments**

The Northern Affairs Fund's financial instruments consist of cash, accounts receivable, and accounts payable. Unless otherwise noted, it is management's opinion that the Northern Affairs Fund is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values.

**16. Comparative Figures**

Certain of the 2006 financial statement figures have been restated to be consistent with the 2007 presentation.

## CUSTODIAL TRUST FUNDS HELD BY THE DEPARTMENT OF FINANCE AND OTHER GOVERNMENT DEPARTMENTS

As at March 31, 2008

	Cash On Hand	Cash In Bank	Bonds and Other Securities	2008 Balance	2007 Balance
<b>FINANCE:</b>					
Conservation.....	-	-	338,470	338,470	338,470
Economic Innovations and Technology Council.....	-	-	1	1	1
Environmental Operations Divisions.....	-	-	500,000	500,000	500,000
Finance.....	-	-	817,262	817,262	838,762
Justice.....	-	-	46,030	46,030	46,030
Public Service Group Insurance Fund.....	-	-	91,026,610	91,026,610	92,815,918
<b>OTHER GOVERNMENT DEPARTMENTS:</b>					
Aboriginal and Northern Affairs.....	50	11,119,920	-	11,119,970	9,006,479
Agriculture, Food and Rural Initiatives.....	-	453,479	507	453,986	523,288
Education, Citizenship and Youth...	-	8,101	-	8,101	9,591
Family Services and Housing.....	1,260	201,149	150,000	352,409	682,844
Finance.....	-	188,179	-	188,179	179,258
Health.....	1,545	30,781	55,000	87,326	81,372
Justice.....	36,121	3,194,857	-	3,230,978	2,793,190
Labour and Immigration.....	-	176,616	-	176,616	78,243
	<u>38,976</u>	<u>15,373,082</u>	<u>92,933,880</u>	<u>108,345,938</u>	<u>107,893,446</u>

**NOTE 1:** The Department of Finance provides a safekeeping service for various departments, agencies, boards and commissions. Other government departments also provide a safekeeping service of shares. These shares as well as other items are not valued for inclusion in the above Custodial Trust Funds.

**NOTE 2:** Bonds and other securities held as Custodial Trust Funds are shown at face or par value, except for approximately \$90 million of Public Services Group Insurance Fund pooled investment funds for equities and unitized bonds, which are recorded at cost.

**NOTE 3:** Custodial Trust Funds arise where the Government's obligation is custodial in nature and there is little or no administrative responsibility. Generally, the responsibility for investment of Custodial Trust Funds is that of the depositor.



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## **GLOSSARY OF TERMS**

### **ACCOUNTS PAYABLE**

Accounts payable are comprised of claims on the Government based on contracts, agreements or other arrangements for goods or services delivered on or before March 31 which have been invoiced but not paid.

### **ACCRUED CHARGES**

Accrued charges represent amounts provided for or owing by the Government at March 31 based on contracts, agreements that will be payable in the future but have not yet been invoiced.

### **ACCUMULATED DEFICIT**

The accumulated deficit is the amount by which the government's expenses have exceeded revenues over time. It includes the net result of the current year as well as the net results of past years.

### **ALLOWANCE FOR BAD DEBT (DOUBTFUL ACCOUNTS)**

An allowance for bad debts (doubtful accounts) represents an estimate of the amounts receivable that will later prove to be uncollectible. The estimate is based on a number of factors, such as the amount of bad debts experienced in one or more past years, general economic conditions, specific information concerning the financial stability of the debtors, the age of the accounts receivables, and other information that indicate uncollectibility. The allowance is deducted from the amounts receivable and the net amount is shown on the Statement of Financial Position as at March 31.

### **AMORTIZATION OF TANGIBLE CAPITAL ASSETS**

Amortization of tangible capital assets is the annual provision for the cost of tangible capital assets with limited useful lives used in the delivery of government programs. Tangible capital assets acquired in the past as well as those acquired in the current fiscal year have their acquisition cost expensed over the entire useful life of the asset according to pre-determined amortization rates. Amortization allocates the acquisition cost of tangible capital assets to the periods of service provided.

### **AMOUNTS RECEIVABLE**

Amounts receivable are comprised of amounts owing by debtors that are expected to be collected within the next fiscal year. The balance outstanding as shown on the Statement of Financial Position as at March 31 has been reduced by an allowance for bad debt (doubtful accounts).

### **BORROWINGS**

There are three components to this figure.

The first component is funds borrowed in the domestic and global capital markets to fund general government programs, Crown organizations and government business enterprises. This debt is commonly referred to as Direct Debt.

The second component is funds borrowed by Crown organizations and obligations of government business enterprises which have been guaranteed by the Province.

The third component is sinking funds providing for the repayment of debt, which is subtracted to arrive at the Net Direct and guaranteed debt of the Province.

The breakdown of debt is of general purpose and self-sustaining nature. General purpose debt is to fund general government program; self-sustaining debt is to fund the Crown organizations and government business enterprises which are expected to repay the debt and the related interest costs from their operations.

### **BUDGETARY SURPLUS (DEFICIT)**

Budget surplus is represented by the excess of total operating revenue over the aggregate of total operating expense and net capital expense prior to any net revenue transferred to the Fiscal Stabilization Fund.

### **CAPITAL EXPENSE**

Capital expense includes the acquisition or construction of fixed assets which have a useful life in excess of one year, major renewals, modifications or modernizations expected to significantly prolong the economic life of an asset. It also includes grants or assistance payments which are known to be for the purchase, construction or improvement of physical assets.

### **CASH AND EQUIVALENTS**

Cash and equivalents represents cash on hand and in banks as well as term deposits and other short term investments.

### **CONTINGENT LIABILITIES**

A contingent liability exists when it is likely that a condition existing at March 31 will result in a loss through either the impairment of an asset or the incurrence of a liability.

### **CURRENT PROGRAM EXPENSE**

Current program expense includes the cost of all government programs excluding debt servicing costs.

### **DEFERRED REVENUE**

Deferred revenue consists of funds received which relate to future years, as well as fees from debt transactions to be amortized over the remaining life of the debt.

### **FEDERAL RECOVERIES**

Federal recoveries represent revenue related to capital expenses incurred by the Government that are recovered from the Federal Government.

### **FEDERAL TRANSFERS**

Federal transfers are comprised of the total revenue entitlements that are either received or receivable from the Government of Canada.

**FINANCIAL ASSETS**

Financial assets are those on hand at the end of an accounting period which could provide resources to discharge existing liabilities or finance future operations.

**GENERAL PURPOSE DEBT**

General purpose debt is the total of all debt used to fund general government programs.

**GROSS DOMESTIC PRODUCT (GDP)**

Represents the total market value of all final goods and services produced in the Manitoba economy. The GDP was obtained from reports published by Statistics Canada.

**GUARANTEED AND INDIRECT LIABILITIES**

The Government guarantees certain of the debt instruments issued directly by entities within the Government Reporting Entity. As a result, the Government is liable only if the entity defaults on its obligations.

**LOANS AND ADVANCES**

These amounts are advanced or loaned to, and are owed by, Crown organizations, government business enterprises and other entities.

**LONG-TERM INVESTMENTS**

Long-term investments are comprised of shares and debentures of Crown organizations, government business enterprises and other entities. Valuation allowances are deducted from the amount of the long-term investments shown on the Statement of Financial Position as at March 31.

**NET CAPITAL EXPENSE**

Net capital expenses are represented by the excess of capital over federal recoveries.

**NET RESULT FOR THE YEAR**

The net result for the year represents the operating deficit or the operating surplus remaining after any net revenue transferred to the Fiscal Stabilization Fund.

**OPERATING EXPENSE**

Operating expense is comprised of amounts paid or payable in relation to the current year's operations and excludes capital expenses as well as any transactions related to the repayment of borrowings, the acquisition of long-term investments or loans and advances.

**OPERATING REVENUE**

Operating revenue consists of amounts received or receivable in relation to the current year's operations and excludes federal recoveries as well as any transactions related to the acquisition of borrowings, or the repayment of long-term investments or loans and advances.

**OPERATING SURPLUS (DEFICIT)**

An operating surplus occurs when total operating revenue exceeds total operating expenses for a given year.

**OTHER DEBT**

Represents the self-sustaining debt that is used to fund Crown organizations and government business enterprises excluding the Manitoba Hydro-Electric Board.

**OWN-SOURCE REVENUE**

Own-source revenue includes provincial revenue either received or receivable from all sources excluding federal transfers and recoveries.

**PROVISION FOR FUTURE LOSSES ON GUARANTEES**

Such provisions are made to reflect the liabilities associated with the estimated cost of future losses where there is both reasonable certainty that the loss will occur as well as a basis for estimating such losses.

**SINKING FUNDS**

Sinking funds are funds that are set aside to provide for the orderly retirement of debts as they come due. Contributions occur over time and at a fixed rate in accordance with the legal requirements of the debt instruments, the Financial Administration Act and specific legislation of the government business enterprises. These contributions are not considered to be expenses.

**TANGIBLE CAPITAL ASSETS**

Tangible capital assets are non-financial assets having physical substance (including computer software) that are acquired, constructed or developed and:

- i) are held for use in the production or supply of goods or services;
- ii) have useful lives extending beyond an accounting period and are intended to be used on a continuing basis; and
- iii) are not intended for sale in the ordinary course of operations.

**VALUATION ALLOWANCES**

Valuation allowances are provided to reflect decreases in the realizable value of loans and advances and long-term investments.