

PUBLIC ACCOUNTS 2018/19

FOR THE YEAR ENDED MARCH 31, 2019

VOLUME 3

SUPPLEMENTARY SCHEDULES AND OTHER
STATUTORY REPORTING REQUIREMENTS

TABLE OF CONTENTS

PAGE

INTRODUCTION TO THE PUBLIC ACCOUNTS OF MANITOBA	3
DETAILS OF CORE GOVERNMENT REVENUE AND EXPENSE	5
DETAILS OF CORE GOVERNMENT FINANCIAL INFORMATION	43
INFORMATION PROVIDED UNDER STATUTORY REQUIREMENT	67
OTHER SUPPLEMENTARY REPORTS	101

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, 2019 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 Report.
 - The Economic Report.
 - Strategic Outcomes and Financial Forecast.
 - The audited Summary Financial Statements of the Government focusing on the entire reporting entity.
 - Other audited financial reports.

Volume 2

- Contains the audited Schedule of Public Sector Compensation Payments of \$75,000 or more as paid through the Government Departments as well as those paid by Special Operating Agencies.
- Contains details of unaudited Consolidated Fund and Special Operating Agencies' payments in excess of \$50,000 to corporations, firms, individuals, other governments and government agencies.

Volume 3

- Contains the details of the core government revenue and expense.
- Contains the details of selected core government financial information.
- Contains information provided under statutory requirement.
- Contains other supplementary reports.

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

- Northern Affairs Fund

Volume 4

- Contains a compendium of financial statements of special funds, government organizations, government business enterprises and government business partnerships comprising the Government Reporting Entity.

CONTENTS OF VOLUME 3 – SUPPLEMENTARY INFORMATION

Section 1 – Details of Core Government Revenue and Expense

This section provides more detailed information regarding the core government revenue and expense of the fiscal year.

Section 2 – Details of Core Government Financial Information

This section provides more detailed information with regard to core government financial position.

Section 3 – Information Provided Under Statutory Requirement

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

Section 4 – Other Supplementary Reports

This section provides other supplementary reports.

TABLE OF CONTENTS	PAGE
Revenue and Expense Details - Core Government.	6
REVENUE	
Statement of Revenue	9
EXPENSE	
Statement of Expense	14
Expense Types.	15
Summary of Expense by Department and Expense Type	16
Summary of Departmental Appropriations and Expenses - Part A Operating Expenses.	18
Expense Summary by Appropriation	19
Summary of Departmental Appropriations and Expenses - Part B Capital Investments	41

**Revenue Details - Core Government
For the Year Ended March 31, 2019**

(\$ millions)

Source of Revenue	<u>2019</u>	<u>2018</u>
Income Taxes		
Individual Income Tax	3,628	3,423
Corporation Income Tax	606	561
Subtotal: Income Taxes	<u>4,234</u>	<u>3,984</u>
Other Taxes		
Corporations Taxes	321	286
Fuel Taxes	347	344
Land Transfer Tax	92	91
Levy for Health and Education	511	491
Retail Sales Tax	2,469	2,441
Tobacco Tax	218	228
Other Taxes	13	12
Subtotal: Other Taxes	<u>3,971</u>	<u>3,893</u>
Fees and Other Revenue		
Fines and Costs and Other Legal	58	59
Minerals and Petroleum	17	15
Automobile and Motor Carrier Licences and Fees	166	163
Parks: Forestry and Other Conservation	35	38
Water Power Rentals	103	117
Service Fees and Other Miscellaneous Charges	189	210
Revenue Sharing from SOAs	21	33
Subtotal: Fees and Other Revenue	<u>589</u>	<u>635</u>
Federal Transfers		
Equalization	2,037	1,820
Canada Health Transfer (CHT)	1,413	1,365
Canada Social Transfer (CST)	518	501
Shared Cost and Other Transfer	235	173
Subtotal: Federal Transfers	<u>4,203</u>	<u>3,859</u>
Net Income of Government		
Business Enterprises (GBEs)		
Manitoba Liquor and Lotteries Corporation	616	610
Subtotal: Net Income of GBEs	<u>616</u>	<u>610</u>
Total Revenue	<u><u>13,613</u></u>	<u><u>12,981</u></u>

**Expense Details - Core Government
For the Year Ended March 31, 2019**

(\$ millions)

Expense of Sector/Department	2019	2018
Health		
Health, Seniors and Active Living	6,078	5,959
Total Health	<u>6,078</u>	<u>5,959</u>
Education		
Education and Training	2,798	2,746
Total Education	<u>2,798</u>	<u>2,746</u>
Families		
Families	2,056	2,066
Total Families	<u>2,056</u>	<u>2,066</u>
Community, Economic and Resource Development		
Agriculture	186	184
Growth, Enterprise and Trade	90	81
Indigenous and Northern Relations	26	27
Infrastructure	633	676
Municipal Relations	358	404
Sustainable Development	225	156
Total Community, Economic and Resource Development	<u>1,518</u>	<u>1,528</u>
Justice and Other Expenditures		
Legislative Assembly	46	43
Executive Council	5	5
Civil Service Commission	21	21
Employee Pensions and Other Costs	3	16
Finance	259	260
Justice	640	598
Sport, Culture and Heritage	135	81
Enabling Appropriations	136	-
Other Appropriations	69	109
Total Justice and Other Expenditures	<u>1,314</u>	<u>1,133</u>
Debt Servicing Costs	<u>180</u>	<u>199</u>
Total Expense	<u><u>13,944</u></u>	<u><u>13,631</u></u>

STATEMENT OF REVENUE

For the Year Ended March 31, 2019

Actual 2017-2018 \$	Actual 2018-2019 \$	Increase (Decrease) \$		2018-2019 Actual \$	2018-2019 Estimated \$	Variance \$
TAXATION						
Income Taxes:						
3,423,437,441	3,627,760,664	204,323,223	Individual Income Tax.....	3,627,760,664	3,475,227,000	152,533,664
561,329,800	605,550,228	44,220,428	Corporation Income Tax.....	605,550,228	565,931,000	39,619,228
Other Taxes:						
286,067,699	321,418,265	35,350,566	Corporations Taxes.....	321,418,265	318,956,000	2,462,265
343,715,558	347,406,209	3,690,651	Fuel Taxes.....	347,406,209	344,960,000	2,446,209
91,207,208	92,073,923	866,715	Land Transfer Tax.....	92,073,923	89,000,000	3,073,923
490,429,411	510,894,405	20,464,994	Levy for Health and Education.....	510,894,405	499,245,000	11,649,405
-	-	-	Carbon Tax.....	-	143,000,000	(143,000,000)
71,060	71,040	(20)	Mining Claim Lease Tax.....	71,040	71,000	40
7,911,687	9,251,576	1,339,889	Oil and Natural Gas Tax.....	9,251,576	6,941,000	2,310,576
2,443,887,899	2,471,825,169	27,937,270	Retail Sales Tax (Note 1).....	2,471,825,169	2,460,536,000	11,289,169
228,123,127	217,540,015	(10,583,112)	Tobacco Tax.....	217,540,015	231,194,000	(13,653,985)
2,599	2,599	-	Succession Duty and Gift Tax.....	2,599	-	2,599
3,834,862	3,321,536	(513,326)	Environmental Protection Taxes.....	3,321,536	3,235,000	86,536
<u>7,880,018,351</u>	<u>8,207,115,629</u>	<u>327,097,278</u>	TOTAL REVENUE FROM TAXATION	<u>8,207,115,629</u>	<u>8,138,296,000</u>	<u>68,819,629</u>

2017-2018	Actual 2018-2019	Increase (Decrease)		2018-2019 Actual	2018-2019 Estimated	Variance
\$	\$	\$		\$	\$	\$
OTHER REVENUE:						
LEGISLATIVE ASSEMBLY:						
321,775	326,423	4,648	Auditor General's Office Fees.....	326,423	315,000	11,423
4,008	597	(3,411)	Sundry.....	597	6,000	(5,403)
EXECUTIVE COUNCIL:						
1,781	1,065	(716)	Sundry.....	1,065	-	1,065
AGRICULTURE						
3,490,342	3,509,984	19,642	Fees.....	3,509,984	3,874,000	(364,016)
36,890	55,103	18,213	Sundry.....	55,103	31,000	24,103
CIVIL SERVICE COMMISSION:						
18,962	18,747	(215)	Sundry.....	18,747	21,000	(2,253)
EDUCATION AND TRAINING:						
3,269,293	4,736,681	1,467,388	Fees.....	4,736,681	5,063,000	(326,319)
2,854,852	2,783,807	(71,045)	Sundry.....	2,783,807	2,809,000	(25,193)
FAMILIES:						
39,780,291	38,895,147	(885,144)	Children's Special Allowance Recoveries.....	38,895,147	39,169,000	(273,853)
1,378,474	1,216,875	(161,599)	Cost Recovery from Municipalities.....	1,216,875	1,378,000	(161,125)
7,517,233	8,361,054	843,821	Income Assistance Recoveries.....	8,361,054	6,910,000	1,451,054
209,840	209,840	-	Levy for Local Government Welfare Purposes in Unorganized Territory.....	209,840	210,000	(160)
2,337,971	2,580,001	242,030	Sundry.....	2,580,001	2,479,000	101,001
FINANCE:						
826,787	1,250,754	423,967	Public Utilities Board Cost Recovery.....	1,250,754	1,132,000	118,754
48,819,663	33,534,593	(15,285,070)	Recovery of Prior Years' Expenditures.....	33,534,593	14,100,000	19,434,593
3,733,178	4,434,282	701,104	Fees and Cost Recoveries.....	4,434,282	4,625,000	(190,718)
11,051,675	10,964,134	(87,541)	Property Registry Royalty.....	10,964,134	11,000,000	(35,866)
3,468,341	899,402	(2,568,939)	Sundry.....	899,402	1,569,000	(669,598)
GROWTH, ENTERPRISE AND TRADE:						
8,170,298	8,598,000	427,702	Cost Recovery from Workers Compensation Board.....	8,598,000	10,812,000	(2,214,000)
23,355	13,710	(9,645)	Fees.....	13,710	7,000	6,710
3,549,839	3,402,633	(147,206)	Minerals Royalties and Fees.....	3,402,633	4,100,000	(697,367)
11,759,184	13,314,924	1,555,740	Petroleum Royalties and Fees.....	13,314,924	8,626,000	4,688,924
4,502,873	3,469,556	(1,033,317)	Sundry.....	3,469,556	5,211,000	(1,741,444)

			HEALTH, SENIORS AND ACTIVE LIVING:			
3,631,667	3,262,483	(369,184)	Sundry.....	3,262,483	4,484,000	(1,221,517)
			INDIGENOUS AND NORTHERN RELATIONS:			
121,405	125,670	4,265	Sundry.....	125,670	130,000	(4,330)
			INFRASTRUCTURE:			
162,701,873	165,671,747	2,969,874	Automobile and Motor Carrier Licences and Fees.....	165,671,747	155,308,000	10,363,747
10,130,381	6,096,211	(4,034,170)	Cost Recovery from Municipalities and Other Third Parties.....	6,096,211	4,964,000	1,132,211
21,300,181	21,804,247	504,066	Drivers' Licences.....	21,804,247	20,139,000	1,665,247
145,390	144,596	(794)	Licence Suspension Appeal Board Fees.....	144,596	295,000	(150,404)
4,052,270	4,141,012	88,742	Sundry.....	4,141,012	1,842,000	2,299,012
			JUSTICE:			
1,289,740	1,187,608	(102,132)	Automobile Injury Appeals Commission Cost Recovery.....	1,187,608	1,308,000	(120,392)
1,054,660	1,023,205	(31,455)	Claimant Advisor Office Cost Recovery.....	1,023,205	1,287,000	(263,795)
3,134,339	3,379,580	245,241	Consumer Affairs Fees.....	3,379,580	2,953,000	426,580
482,125	484,975	2,850	Cost Recovery from City of Winnipeg.....	484,975	486,000	(1,025)
2,855,758	2,855,758	-	Cost Recovery from Municipalities.....	2,855,758	2,856,000	(242)
6,303,078	7,511,196	1,208,118	Cost Recovery from Victims Assistance Trust Fund.....	7,511,196	8,130,000	(618,804)
90,759	101,989	11,230	Escheats to the Crown - unclaimed estates.....	101,989	50,000	51,989
37,228,211	35,592,759	(1,635,452)	Fines and Costs (Note 2).....	35,592,759	34,256,000	1,336,759
11,578,534	11,658,393	79,859	Law Fees.....	11,658,393	10,000,000	1,658,393
5,192,911	4,521,918	(670,993)	Sundry.....	4,521,918	3,431,000	1,090,918
			MUNICIPAL RELATIONS:			
10,702,256	10,262,445	(439,811)	Cost Recovery from Municipalities.....	10,262,445	12,280,000	(2,017,555)
934,339	781,337	(153,002)	Fees.....	781,337	1,133,000	(351,663)
4,415	628	(3,787)	Sundry.....	628	17,000	(16,372)
			SPORT, CULTURE AND HERITAGE:			
309,111	307,857	(1,254)	Archives of Manitoba Fees.....	307,857	341,000	(33,143)
531,736	766,921	235,185	Communications Services Manitoba Fees.....	766,921	457,000	309,921
620,850	753,913	133,063	Hudson's Bay Company History Foundation.....	753,913	929,000	(175,087)
334,529	204,986	(129,543)	Manitoba Film Classification Board Fees.....	204,986	180,000	24,986
73,673	78,757	5,084	Statutory Publications Fees.....	78,757	50,000	28,757
4,053	1,952	(2,101)	Sundry.....	1,952	2,000	(48)
441,935,149	425,299,455	(16,635,694)	Carried Forward.....	425,299,455	390,755,000	34,544,455

	Actual 2017-2018 \$	Actual 2018-2019 \$	Increase (Decrease) \$		2018-2019 Actual \$	2018-2019 Estimated \$	Variance \$
	441,935,149	425,299,455	(16,635,694)	Brought Forward.....	425,299,455	390,755,000	34,544,455
				SUSTAINABLE DEVELOPMENT:			
	564,822	98,588	(466,234)	Clean Environment Commission Cost Recovery.....	98,588	100,000	(1,412)
	536,250	287,500	(248,750)	Cottaging Initiative.....	287,500	732,000	(444,500)
	769,921	693,078	(76,843)	Environment Fees and Sundry.....	693,078	553,000	140,078
	2,492,147	2,064,947	(427,200)	Fisheries Fees and Sundry.....	2,064,947	1,935,000	129,947
	5,806,033	4,633,378	(1,172,655)	Forestry Fees and Sundry.....	4,633,378	4,370,000	263,378
	296,568	293,694	(2,874)	GeoManitoba Fees and Sundry.....	293,694	321,000	(27,306)
	1,461,662	1,434,700	(26,962)	Land Information Sales and Fees.....	1,434,700	1,962,000	(527,300)
	18,544,452	18,910,201	365,749	Park Fees.....	18,910,201	17,672,000	1,238,201
				Regional Operations Fees and Cost Recovery.....	5,547,282	5,320,000	227,282
	6,647,830	5,547,282	(1,100,548)	Water Power Rentals.....	103,192,237	110,920,000	(7,727,763)
	116,851,060	103,192,237	(13,658,823)	Water Resources Sundry.....	121,941	121,000	941
	122,543	121,941	(602)	Wildlife Sundry (Note 1).....	3,584,748	3,284,000	300,748
	3,396,674	3,584,748	188,074	Translation Services Fees and Sundry.....	122,911	110,000	12,911
	77,505	122,911	45,406	Sundry.....	239,008	334,000	(94,992)
	274,113	239,008	(35,105)				
				EMERGENCY EXPENDITURES:			
	131,000	-	(131,000)	Sundry.....	-	-	-
				NET INCOME OF GOVERNMENT BUSINESS ENTERPRISES:			
	610,362,000	616,075,000	5,713,000	Manitoba Liquor and Lotteries Corporation.....	616,075,000	622,000,000	(5,925,000)
				SPECIAL OPERATING AGENCIES:			
	7,609,175	2,840,000	(4,769,175)	Entrepreneurship Manitoba.....	2,840,000	2,840,000	-
	17,000,000	14,000,000	(3,000,000)	Manitoba Financial Services Agency.....	14,000,000	14,000,000	-
	200,000	140,000	(60,000)	Materials Distribution Agency.....	140,000	275,000	(135,000)
	5,000,000	950,000	(4,050,000)	Office of the Fire Commissioner.....	950,000	950,000	-
	2,500,000	2,700,000	200,000	Vehicle and Equipment Management Agency.....	2,700,000	2,700,000	-
	140,000	140,000	-	Vital Statistics Agency.....	140,000	140,000	-
				SALE OF GOVERNMENT ASSETS:			
	1,925,898	1,465,803	(460,095)	Proceeds from Sale of Other Capital Assets.....	1,465,803	-	1,465,803
	13,340	(59)	(13,399)	Sundry.....	(59)	25,000,000	(25,000,059)
	<u>1,244,658,142</u>	<u>1,204,834,412</u>	<u>(39,823,730)</u>	TOTAL OTHER REVENUE	<u>1,204,834,412</u>	<u>1,206,394,000</u>	<u>(1,559,588)</u>
	<u>9,124,676,493</u>	<u>9,411,950,041</u>	<u>287,273,548</u>	TOTAL OWN SOURCE REVENUE	<u>9,411,950,041</u>	<u>9,344,690,000</u>	<u>67,260,041</u>

			GOVERNMENT OF CANADA			
1,820,394,000	2,036,897,000	216,503,000	Equalization.....	2,036,897,000	2,036,900,000	(3,000)
1,365,187,695	1,412,574,000	47,386,305	Canada Health Transfer.....	1,412,574,000	1,410,100,000	2,474,000
501,197,000	518,449,000	17,252,000	Canada Social Transfer.....	518,449,000	517,500,000	949,000
			OTHER			
608,828	963,058	354,230	Agriculture.....	963,058	50,000	913,058
-	-	-	Civil Service Commission.....	-	5,000	(5,000)
93,350,194	97,427,559	4,077,365	Education and Training.....	97,427,559	95,269,000	2,158,559
7,810,630	21,870,627	14,059,997	Families.....	21,870,627	21,859,000	11,627
3,392,252	3,629,210	236,958	Finance.....	3,629,210	2,787,000	842,210
467,971	157,578	(310,393)	Growth, Enterprise and Trade.....	157,578	185,000	(27,422)
4,467,382	29,961,890	25,494,508	Health, Seniors and Active Living.....	29,961,890	35,468,000	(5,506,110)
38,690	35,435	(3,255)	Indigenous and Northern Relations.....	35,435	100,000	(64,565)
25,858,505	8,620,341	(17,238,164)	Infrastructure.....	8,620,341	56,498,000	(47,877,659)
15,394,543	17,404,951	2,010,408	Justice.....	17,404,951	15,767,000	1,637,951
432,100	30,000	(402,100)	Sustainable Development.....	30,000	132,000	(102,000)
20,337,069	55,255,905	34,918,836	Emergency Expenditures.....	55,255,905	8,300,000	46,955,905
227,050	268,300	41,250	French Language Services.....	268,300	425,000	(156,700)
<u>3,859,163,909</u>	<u>4,203,544,854</u>	<u>344,380,945</u>	TOTAL GOVERNMENT OF CANADA	<u>4,203,544,854</u>	<u>4,201,345,000</u>	<u>2,199,854</u>
			TOTAL REVENUE BEFORE COMMISSIONS	13,615,494,895	13,546,035,000	69,459,895
			LESS: Commissions Retained by			
2,551,783	2,433,939	(117,844)	Revenue Vendors (Note 1).....	2,433,939	-	2,433,939
264,403	271,429	7,026	License Sales by Vendor (Note 1).....	271,429	-	271,429
<u>12,981,024,216</u>	<u>13,612,789,527</u>	<u>631,765,311</u>	TOTAL REVENUE	<u>13,612,789,527</u>	<u>13,546,035,000</u>	<u>66,754,527</u>

NOTE 1: The actual 2018-19 revenue and the actual 2017-18 revenue have been increased to reflect commissions retained by vendors. The commissions are deducted at the end of the statement to determine government net revenue.

NOTE 2: The actual Fines and Costs for 2018-19 and 2017-18 include fees and commissions paid of \$968,638 and \$897,485, respectively.

NOTE 3: Certain of the 2017-2018 figures have been reclassified to be consistent with the 2018-2019 presentation.

STATEMENT OF EXPENSE

For the Year Ended March 31, 2019

(with comparative figures for the year ended March 31, 2018)

	Actual		Increase (Decrease)		2018-2019		
	2017-2018	2018-2019			Actual	Authorized	Unexpended
	\$	\$	\$	\$	\$	\$	
	43,480,092	46,017,471	2,537,379	Legislative Assembly.....	46,017,471	48,329,145	2,311,674
	5,069,469	5,051,339	(18,130)	Executive Council.....	5,051,339	5,051,000	(339)
	183,760,892	186,251,734	2,490,842	Agriculture.....	186,251,734	192,012,000	5,760,266
	20,663,235	21,135,774	472,539	Civil Service Commission.....	21,135,774	21,702,000	566,226
	2,745,897,814	2,798,464,991	52,567,177	Education and Training.....	2,798,464,991	2,805,920,000	7,455,009
	16,141,520	2,605,672	(13,535,848)	Employee Pensions and Other Costs.....	2,605,672	21,913,000	19,307,328
	2,065,654,638	2,056,118,293	(9,536,345)	Families.....	2,056,118,293	2,089,591,000	33,472,707
	459,383,959	439,132,235	(20,251,724)	Finance	439,132,235	454,106,260	14,974,025
	81,483,014	89,590,618	8,107,604	Growth, Enterprise and Trade.....	89,590,618	100,630,000	11,039,382
	5,958,610,646	6,078,094,437	119,483,791	Health, Seniors and Active Living.....	6,078,094,437	6,149,119,000	71,024,563
	26,255,243	26,423,875	168,632	Indigenous and Northern Relations.....	26,423,875	31,276,000	4,852,125
14	676,074,006	633,215,404	(42,858,602)	Infrastructure.....	633,215,404	646,656,000	13,440,596
	597,980,141	639,414,307	41,434,166	Justice.....	639,414,307	660,131,000	20,716,693
	403,918,726	357,483,759	(46,434,967)	Municipal Relations.....	357,483,759	360,534,445	3,050,686
	81,553,640	134,480,030	52,926,390	Sport, Culture and Heritage.....	134,480,030	108,851,654	(25,628,376)
	156,291,031	225,229,151	68,938,120	Sustainable Development.....	225,229,151	228,418,800	3,189,649
	-	136,184,991	136,184,991	Enabling Appropriations.....	136,184,991	148,942,798	12,757,807
	108,711,739	69,407,177	(39,304,562)	Other Appropriations.....	69,407,177	72,544,000	3,136,823
	<u>13,630,929,805</u>	<u>13,944,301,258</u>	<u>313,371,453</u>	TOTAL EXPENSE	<u>13,944,301,258</u>	<u>14,145,728,102</u>	<u>201,426,844</u>

NOTE 1: 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 \$1,377,014,553 as at March 31, 2019 (2018 - \$1,304,537,744).

NOTE 2: Certain of the 2017-2018 figures have been reclassified to be consistent with the 2018-2019 presentation.

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, 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.

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.

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.

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

**For the Year Ended March 31, 2019
(\$ thousands)**

Department	Personnel Services	Grants/ Transfer Payments	Transportation	Communication	Supplies and Services
Legislative Assembly.....	34,138	-	269	1,134	3,228
Executive Council.....	3,422	1,300	68	111	65
Agriculture.....	29,227	148,401	1,149	648	3,949
Civil Service Commission.....	20,141	-	76	331	1,239
Education and Training.....	60,623	2,060,839	1,301	1,967	10,192
Employee Pensions and Other Costs.....	171,260	-	-	-	6,169
Families.....	185,271	418,006	3,334	3,294	10,000
Finance.....	80,161	1,211	1,532	3,159	90,576
Growth, Enterprise and Trade.....	26,114	51,864	680	574	5,846
Health, Seniors and Active Living.....	109,902	24,777	6,388	2,666	42,374
Indigenous and Northern Relations.....	6,169	17,848	240	137	1,080
Infrastructure.....	135,499	143	12,001	3,122	100,146
Justice.....	374,596	4,518	8,822	3,287	217,660
Municipal Relations.....	20,542	366,911	457	449	823
Sport, Culture and Heritage.....	12,602	76,217	134	1,460	611
Sustainable Development.....	89,554	7,903	6,189	2,393	20,495
Enabling Appropriations.....	-	104,474	-	-	-
Other Appropriations.....	10,695	1,889	17,409	400	17,677
	<u>1,369,916</u>	<u>3,286,301</u>	<u>60,049</u>	<u>25,132</u>	<u>532,130</u>
Recoveries.....	(193,655)	(30,652)	(1,272)	(1,889)	(45,200)
Net Expense Types.....	<u>1,176,261</u>	<u>3,255,649</u>	<u>58,777</u>	<u>23,243</u>	<u>486,930</u>
Comparison of Expense Types					
2019.....	1,176,261	3,255,649	58,777	23,243	486,930
2018.....	1,199,598	3,392,728	54,391	23,262	461,178
	<u>(23,337)</u>	<u>(137,079)</u>	<u>4,386</u>	<u>(19)</u>	<u>25,752</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
-	6,636	-	613	-	46,018	-	46,018
-	51	-	34	-	5,051	-	5,051
83	2,218	-	334	243	186,252	-	186,252
-	1,145	-	65	-	22,997	(1,861)	21,136
3,524	566,754	104,417	628	714	2,810,959	(12,494)	2,798,465
-	-	-	-	-	177,429	(174,823)	2,606
2,058	24,936	1,408,229	218	1,137	2,056,483	(365)	2,056,118
216,119	184,224	-	5,590	30,893	613,465	(174,333)	439,132
3,218	2,855	-	74	1,095	92,320	(2,729)	89,591
565	5,887,106	-	910	3,406	6,078,094	-	6,078,094
45	817	-	42	46	26,424	-	26,424
219,184	14,373	-	2,704	238,159	725,331	(92,116)	633,215
2,362	33,288	-	779	2,822	648,134	(8,720)	639,414
-	1,724	-	254	-	391,160	(33,676)	357,484
21	45,199	-	47	55	136,346	(1,866)	134,480
7,585	73,248	11,525	739	7,361	226,992	(1,763)	225,229
-	12,695	-	-	19,016	136,185	-	136,185
2	16,575	-	1,604	3,156	69,407	-	69,407
<u>454,766</u>	<u>6,873,844</u>	<u>1,524,171</u>	<u>14,635</u>	<u>308,103</u>	<u>14,449,047</u>	<u>(504,746)</u>	<u>13,944,301</u>
<u>(2,729)</u>	<u>(190,706)</u>	<u>(12,494)</u>	<u>(2,464)</u>	<u>(23,686)</u>	<u>(504,746)</u>	<u>504,746</u>	<u>-</u>
<u>452,037</u>	<u>6,683,138</u>	<u>1,511,677</u>	<u>12,171</u>	<u>284,417</u>	<u>13,944,301</u>	<u>-</u>	<u>13,944,301</u>
452,037	6,683,138	1,511,677	12,171	284,417	13,944,301	-	13,944,301
454,458	6,282,637	1,463,708	26,668	272,302	13,630,930	-	13,630,930
<u>(2,421)</u>	<u>400,501</u>	<u>47,969</u>	<u>(14,497)</u>	<u>12,115</u>	<u>313,371</u>	<u>-</u>	<u>313,371</u>

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

For the Year Ended March 31, 2019

Department	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Legislative Assembly.....	48,329,145	46,017,471	2,311,674
Executive Council.....	5,051,000	5,051,339	(339)
Agriculture.....	192,012,000	186,251,734	5,760,266
Civil Service Commission.....	21,702,000	21,135,774	566,226
Education and Training.....	2,805,920,000	2,798,464,991	7,455,009
Employee Pensions and Other Costs.....	21,913,000	2,605,672	19,307,328
Families.....	2,089,591,000	2,056,118,293	33,472,707
Finance	454,106,260	439,132,235	14,974,025
Growth, Enterprise and Trade.....	100,630,000	89,590,618	11,039,382
Health, Seniors and Active Living.....	6,149,119,000	6,078,094,437	71,024,563
Indigenous and Northern Relations.....	31,276,000	26,423,875	4,852,125
Infrastructure.....	646,656,000	633,215,404	13,440,596
Justice.....	660,131,000	639,414,307	20,716,693
Municipal Relations.....	360,534,445	357,483,759	3,050,686
Sport, Culture and Heritage.....	108,851,654	134,480,030	(25,628,376)
Sustainable Development.....	228,418,800	225,229,151	3,189,649
Enabling Appropriations.....	148,942,798	136,184,991	12,757,807
Other Appropriations.....	72,544,000	69,407,177	3,136,823
TOTAL EXPENSES	14,145,728,102	13,944,301,258	201,426,844

RECONCILIATION WITH THE APPROPRIATION ACT, 2018, SPECIAL WARRANTS, ETC.

Departmental Appropriations authorized by:

"The Appropriation Act 2018".....	\$ 13,908,605,000
General Statutory Appropriations.....	261,225,000
2018 Printed Estimates of Expenses.....	14,169,830,000
Amount Authorized by Special Warrants.....	37,953,000
	<u>14,207,783,000</u>
Members and Speakers Indemnities and Allowances.....	(1,625,854)
Debt Servicing.....	(60,429,044)
	<u>\$ 14,145,728,102</u>

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-2, Internal Service Adjustments, to various departmental appropriations.

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
LEGISLATIVE ASSEMBLY (I)			
1. Indemnities (Statutory)			
Main Estimate.....	6,191,146		
Personnel Services.....		6,191,146	
Net	<u>6,191,146</u>	<u>6,191,146</u>	<u>-</u>
2. Retirement Provisions (Statutory)			
Main Estimate.....	2,947,018		
Personnel Services.....		2,877,854	
Supplies and Services.....		69,164	
Net	<u>2,947,018</u>	<u>2,947,018</u>	<u>-</u>
3. Members' Expenses (Statutory)			
Main Estimate.....	8,204,175		
Personnel Services.....		3,590,632	
Communication.....		266,911	
Other Operating.....		4,346,632	
Net	<u>8,204,175</u>	<u>8,204,175</u>	<u>-</u>
4. Election Financing (Statutory)			
Main Estimate.....	2,256,806		
Personnel Services.....		826,465	
Transportation.....		34,655	
Communication.....		187,970	
Supplies and Services.....		881,246	
Other Operating.....		326,470	
Net	<u>2,256,806</u>	<u>2,256,806</u>	<u>-</u>
5. Other Assembly Expenditures			
Main Estimate.....	10,466,000		
Personnel Services.....		7,310,064	
Transportation.....		69,071	
Communication.....		433,266	
Supplies and Services.....		815,582	
Debt Servicing.....		113	
Other Operating.....		479,291	
Minor Capital.....		255,397	
Net	<u>10,466,000</u>	<u>9,362,784</u>	<u>1,103,216</u>
6. Office of the Auditor General			
Main Estimate.....	7,330,000		
Personnel Services.....		5,402,818	
Transportation.....		24,092	
Communication.....		16,994	
Supplies and Services.....		160,331	
Debt Servicing.....		25	
Other Operating.....		1,101,268	
Minor Capital.....		56,520	
Net	<u>7,330,000</u>	<u>6,762,048</u>	<u>567,952</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
7. Office of the Ombudsman			
Main Estimate.....	3,898,000		
Personnel Services.....		3,016,825	
Transportation.....		16,473	
Communication.....		94,733	
Supplies and Services.....		447,752	
Debt Servicing.....		25	
Other Operating.....		65,449	
Minor Capital.....		47,933	
Net	<u>3,898,000</u>	<u>3,689,190</u>	<u>208,810</u>
8. Office of the Chief Electoral Officer			
Main Estimate.....	1,663,000		
Personnel Services.....		1,288,969	
Transportation.....		29,327	
Communication.....		37,160	
Supplies and Services.....		205,367	
Other Operating.....		79,048	
Net	<u>1,663,000</u>	<u>1,639,871</u>	<u>23,129</u>
9. Office of the Children's Advocate			
Main Estimate.....	5,373,000		
Personnel Services.....		3,633,511	
Transportation.....		95,527	
Communication.....		96,886	
Supplies and Services.....		648,940	
Other Operating.....		236,701	
Minor Capital.....		252,868	
Net	<u>5,373,000</u>	<u>4,964,433</u>	<u>408,567</u>
Department Total	<u>48,329,145</u>	<u>46,017,471</u>	<u>2,311,674</u>
Expense Summary by Category			
Main Estimate.....	48,329,145		
Personnel Services.....		34,138,284	
Transportation.....		269,145	
Communication.....		1,133,920	
Supplies and Services.....		3,228,382	
Debt Servicing.....		163	
Other Operating.....		6,634,859	
Minor Capital.....		612,718	
	<u>48,329,145</u>	<u>46,017,471</u>	<u>2,311,674</u>

EXECUTIVE COUNCIL (II)

1. General Administration			
Main Estimate.....	3,751,000		
Main Estimate Transfer*.....	1,200,000		
Main Estimate Transfer**.....	100,000		
Personnel Services.....		3,422,399	
Grants/Transfer Payments.....		1,300,000	
Transportation.....		67,640	
Communication.....		110,501	
Supplies and Services.....		65,000	
Debt Servicing.....		187	
Other Operating.....		52,104	
Minor Capital.....		33,508	
Net	<u>5,051,000</u>	<u>5,051,339</u>	<u>(339)</u>
Department Total	<u>5,051,000</u>	<u>5,051,339</u>	<u>(339)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	3,751,000		
Main Estimate Transfer*.....	1,200,000		
Main Estimate Transfer**.....	100,000		
Personnel Services.....		3,422,399	
Grants/Transfer Payments.....		1,300,000	
Transportation.....		67,640	
Communication.....		110,501	
Supplies and Services.....		65,000	
Debt Servicing.....		187	
Other Operating.....		52,104	
Minor Capital.....		33,508	
	<u>5,051,000</u>	<u>5,051,339</u>	<u>(339)</u>
AGRICULTURE (III)			
1. Administration and Finance			
Main Estimate.....	3,511,000		
Personnel Services.....		2,003,165	
Transportation.....		59,328	
Communication.....		55,185	
Supplies and Services.....		93,455	
Debt Servicing.....		4	
Other Operating.....		154,069	
Minor Capital.....		28,019	
Net	<u>3,511,000</u>	<u>2,393,225</u>	<u>1,117,775</u>
2. Policy and Transformation			
Main Estimate.....	12,160,000		
Personnel Services.....		4,336,087	
Grants/Transfer Payments.....		6,165,340	
Transportation.....		103,234	
Communication.....		79,147	
Supplies and Services.....		151,521	
Debt Servicing.....		25	
Other Operating.....		354,930	
Minor Capital.....		30,671	
Net	<u>12,160,000</u>	<u>11,220,955</u>	<u>939,045</u>
3. Risk Management, Credit and Income Support Programs			
Main Estimate.....	135,717,000		
Main Estimate Transfer**.....	488,000		
Special Warrant.....	4,475,000		
Grants/Transfer Payments.....		140,659,686	
Net	<u>140,680,000</u>	<u>140,659,686</u>	<u>20,314</u>
4. Stewardship and Assurance			
Main Estimate.....	17,366,000		
Personnel Services.....		11,333,917	
Grants/Transfer Payments.....		11,000	
Transportation.....		460,419	
Communication.....		196,251	
Supplies and Services.....		3,392,996	
Debt Servicing.....		50	
Other Operating.....		781,892	
Minor Capital.....		256,887	
Net	<u>17,366,000</u>	<u>16,433,412</u>	<u>932,588</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
5. Production and Economic Development			
Main Estimate.....	17,953,000		
Personnel Services.....		11,553,744	
Grants/Transfer Payments.....		1,565,270	
Transportation.....		525,783	
Communication.....		316,633	
Supplies and Services.....		311,274	
Debt Servicing.....		8	
Other Operating.....		927,337	
Minor Capital.....		18,347	
Net	<u>17,953,000</u>	<u>15,218,396</u>	<u>2,734,604</u>
6. Costs Related to Capital Assets			
Main Estimate.....	342,000		
Debt Servicing.....		82,906	
Amortization.....		243,154	
Net	<u>342,000</u>	<u>326,060</u>	<u>15,940</u>
Department Total	<u>192,012,000</u>	<u>186,251,734</u>	<u>5,760,266</u>
Expense Summary by Category			
Main Estimate.....	187,049,000		
Main Estimate Transfer**.....	488,000		
Special Warrant.....	4,475,000		
Personnel Services.....		29,226,913	
Grants/Transfer Payments.....		148,401,296	
Transportation.....		1,148,764	
Communication.....		647,216	
Supplies and Services.....		3,949,246	
Debt Servicing.....		82,993	
Other Operating.....		2,218,228	
Minor Capital.....		333,924	
Amortization.....		243,154	
	<u>192,012,000</u>	<u>186,251,734</u>	<u>5,760,266</u>
CIVIL SERVICE COMMISSION (XVII)			
1. Civil Service Commission			
Main Estimate.....	21,702,000		
Personnel Services.....		20,141,268	
Grants/Transfer Payments.....		(274)	
Transportation.....		75,544	
Communication.....		330,991	
Supplies and Services.....		1,238,855	
Debt Servicing.....		15	
Other Operating.....		1,145,118	
Minor Capital.....		65,327	
Recoveries into Appropriation.....		(1,861,070)	
Net	<u>21,702,000</u>	<u>21,135,774</u>	<u>566,226</u>
Department Total	<u>21,702,000</u>	<u>21,135,774</u>	<u>566,226</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	21,702,000		
Personnel Services.....		20,141,268	
Grants/Transfer Payments.....		(274)	
Transportation.....		75,544	
Communication.....		330,991	
Supplies and Services.....		1,238,855	
Debt Servicing.....		15	
Other Operating.....		1,145,118	
Minor Capital.....		65,327	
Recoveries into Appropriation.....		(1,861,070)	
	<u>21,702,000</u>	<u>21,135,774</u>	<u>566,226</u>
EDUCATION AND TRAINING (XVI)			
1. Administration and Finance			
Main Estimate.....	2,684,000		
Personnel Services.....		2,128,715	
Grants/Transfer Payments.....		500	
Transportation.....		54,499	
Communication.....		63,790	
Supplies and Services.....		59,022	
Debt Servicing.....		196	
Other Operating.....		161,184	
Minor Capital.....		37,778	
Net	<u>2,684,000</u>	<u>2,505,684</u>	<u>178,316</u>
2. K-12 Education and Healthy Child Programs			
Main Estimate.....	75,748,000		
Personnel Services.....		23,829,408	
Grants/Transfer Payments.....		36,248,345	
Transportation.....		825,093	
Communication.....		966,151	
Supplies and Services.....		4,848,417	
Debt Servicing.....		8,797	
Other Operating.....		2,924,466	
Social Assistance Related.....		1,598,726	
Minor Capital.....		196,676	
Net	<u>75,748,000</u>	<u>71,446,079</u>	<u>4,301,921</u>
3. Education and School Tax Credits			
Main Estimate.....	345,011,000		
Other Operating.....		348,394,957	
Net	<u>345,011,000</u>	<u>348,394,957</u>	<u>(3,383,957)</u>
4. Policy, Planning and Performance			
Main Estimate.....	3,274,000		
Personnel Services.....		2,427,302	
Grants/Transfer Payments.....		3,000	
Transportation.....		37,656	
Communication.....		67,146	
Supplies and Services.....		388,684	
Debt Servicing.....		3,548	
Other Operating.....		184,974	
Minor Capital.....		18,387	
Net	<u>3,274,000</u>	<u>3,130,697</u>	<u>143,303</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
5. Support to Schools			
Main Estimate.....	1,386,748,000		
Personnel Services.....		1,484,262	
Grants/Transfer Payments.....		1,180,207,679	
Transportation.....		33,160	
Communication.....		24,281	
Supplies and Services.....		3,153,759	
Debt Servicing.....		27	
Other Operating.....		195,076,462	
Minor Capital.....		1,145	
Net	<u>1,386,748,000</u>	<u>1,379,980,775</u>	<u>6,767,225</u>
6. Post-Secondary Education and Workforce Development			
Main Estimate.....	887,985,000		
Main Estimate Transfer**.....	1,275,000		
Personnel Services.....		26,189,530	
Grants/Transfer Payments.....		749,972,641	
Transportation.....		321,196	
Communication.....		744,392	
Supplies and Services.....		1,373,067	
Debt Servicing.....		3,161,106	
Other Operating.....		17,458,190	
Minor Capital.....		362,798	
Social Assistance Related.....		102,737,694	
Recoveries into Appropriation.....		(12,494,000)	
Net	<u>889,260,000</u>	<u>889,826,614</u>	<u>(566,614)</u>
7. Immigration and Economic Opportunities			
Main Estimate.....	5,483,000		
Main Estimate Transfer*.....	6,293,000		
Personnel Services.....		4,563,996	
Grants/Transfer Payments.....		5,965,600	
Transportation.....		29,889	
Communication.....		100,569	
Supplies and Services.....		368,289	
Debt Servicing.....		61,605	
Other Operating.....		579,992	
Minor Capital.....		10,924	
Social Assistance Related.....		80,354	
Net	<u>11,776,000</u>	<u>11,761,218</u>	<u>14,782</u>
8. Capital Funding			
Main Estimate.....	88,442,000		
Grants/Transfer Payments.....		88,441,710	
Net	<u>88,442,000</u>	<u>88,441,710</u>	<u>290</u>
9. Costs Related to Capital Assets			
Main Estimate.....	1,122,000		
Main Estimate Transfer**.....	1,855,000		
Other Operating.....		1,974,879	
Debt Servicing.....		288,651	
Amortization.....		713,727	
Net	<u>2,977,000</u>	<u>2,977,257</u>	<u>(257)</u>
Department Total	<u>2,805,920,000</u>	<u>2,798,464,991</u>	<u>7,455,009</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	2,796,497,000		
Main Estimate Transfer*.....	6,293,000		
Main Estimate Transfer**.....	3,130,000		
Personnel Services.....		60,623,213	
Grants/Transfer Payments.....		2,060,839,475	
Transportation.....		1,301,493	
Communication.....		1,966,329	
Supplies and Services.....		10,191,238	
Debt Servicing.....		3,523,930	
Other Operating.....		566,755,104	
Social Assistance Related.....		104,416,774	
Minor Capital.....		627,708	
Amortization.....		713,727	
Recoveries into Appropriation.....		(12,494,000)	
	<u>2,805,920,000</u>	<u>2,798,464,991</u>	<u>7,455,009</u>

EMPLOYEE PENSIONS AND OTHER COSTS (VI)

1. Employee Pensions and Other Costs			
Main Estimate.....	21,913,000		
Personnel Services.....		171,259,540	
Supplies and Services.....		6,169,359	
Recoveries into Appropriation.....		(174,823,227)	
Net	<u>21,913,000</u>	<u>2,605,672</u>	<u>19,307,328</u>

Department Total	<u>21,913,000</u>	<u>2,605,672</u>	<u>19,307,328</u>
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Expense Summary by Category			
Main Estimate.....	21,913,000		
Personnel Services.....		171,259,540	
Supplies and Services.....		6,169,359	
Recoveries into Appropriation.....		(174,823,227)	
	<u>21,913,000</u>	<u>2,605,672</u>	<u>19,307,328</u>

FAMILIES (IX)

1. Administration and Finance			
Main Estimate.....	9,112,000		
Personnel Services.....		6,478,879	
Transportation.....		108,048	
Communication.....		268,780	
Supplies and Services.....		336,611	
Debt Servicing.....		1	
Other Operating.....		1,115,201	
Minor Capital.....		(65,755)	
Social Assistance Related.....		5,637	
Net	<u>9,112,000</u>	<u>8,247,402</u>	<u>864,598</u>

2. Community Service Delivery			
Main Estimate.....	556,258,000		
Main Estimate Transfer*.....	25,000		
Main Estimate Transfer**.....	2,620,000		
Special Warrant.....	2,215,000		
Personnel Services.....		122,415,772	
Grants/Transfer Payments.....		3,279,086	
Transportation.....		2,458,918	
Communication.....		1,590,849	
Supplies and Services.....		3,998,885	
Debt Servicing.....		10,342	
Other Operating.....		11,784,714	
Minor Capital.....		191,254	
Social Assistance Related.....		416,497,538	
Recoveries into Appropriation.....		(365,493)	
Net	<u>561,118,000</u>	<u>561,861,865</u>	<u>(743,865)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Community Programs and Corporate Services			
Main Estimate.....	860,069,000		
Personnel Services.....		14,252,659	
Grants/Transfer Payments.....		160,032,323	
Transportation.....		343,726	
Communication.....		1,088,062	
Supplies and Services.....		1,268,368	
Debt Servicing.....		1,860,808	
Other Operating.....		7,701,363	
Social Assistance Related.....		655,916,709	
Minor Capital.....		6,264	
Net	<u>860,069,000</u>	<u>842,470,282</u>	<u>17,598,718</u>
4. Child and Family Services			
Main Estimate.....	523,045,000		
Main Estimate Transfer**.....	440,000		
Special Warrant.....	17,208,000		
Personnel Services.....		42,124,776	
Grants/Transfer Payments.....		145,800,468	
Transportation.....		423,623	
Communication.....		346,139	
Supplies and Services.....		4,396,296	
Debt Servicing.....		22,875	
Other Operating.....		2,999,913	
Social Assistance Related.....		335,809,204	
Minor Capital.....		85,807	
Net	<u>540,693,000</u>	<u>532,009,101</u>	<u>8,683,899</u>
5. Housing			
Main Estimate.....	115,964,000		
Grants/Transfer Payments.....		108,894,366	
Net	<u>115,964,000</u>	<u>108,894,366</u>	<u>7,069,634</u>
6. Costs Related to Capital Assets			
Main Estimate.....	1,361,000		
Main Estimate Transfer**.....	1,274,000		
Other Operating.....		1,334,444	
Debt Servicing.....		164,009	
Amortization.....		1,136,824	
Net	<u>2,635,000</u>	<u>2,635,277</u>	<u>(277)</u>
Department Total	<u>2,089,591,000</u>	<u>2,056,118,293</u>	<u>33,472,707</u>
Expense Summary by Category			
Main Estimate.....	2,065,809,000		
Main Estimate Transfer*.....	25,000		
Main Estimate Transfer**.....	4,334,000		
Special Warrant.....	19,423,000		
Personnel Services.....		185,272,086	
Grants/Transfer Payments.....		418,006,243	
Transportation.....		3,334,315	
Communication.....		3,293,830	
Supplies and Services.....		10,000,160	
Debt Servicing.....		2,058,035	
Other Operating.....		24,935,635	
Social Assistance Related.....		1,408,229,088	
Minor Capital.....		217,570	
Amortization.....		1,136,824	
Recoveries into Appropriation.....		(365,493)	
	<u>2,089,591,000</u>	<u>2,056,118,293</u>	<u>33,472,707</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
FINANCE (VII)			
1. Corporate Services			
Main Estimate.....	4,481,000		
Personnel Services.....		3,466,181	
Grants/Transfer Payments.....		75	
Transportation.....		61,511	
Communication.....		93,426	
Supplies and Services.....		116,741	
Debt Servicing.....		123	
Other Operating.....		270,210	
Minor Capital.....		25,713	
Net	<u>4,481,000</u>	<u>4,033,980</u>	<u>447,020</u>
2. Crown Services			
Main Estimate.....	707,000		
Main Estimate Transfer*.....	495,245		
Main Estimate Transfer**.....	240,000		
Personnel Services.....		473,146	
Transportation.....		11,107	
Communication.....		11,847	
Supplies and Services.....		820,543	
Other Operating.....		44,802	
Minor Capital.....		5,919	
Net	<u>1,442,245</u>	<u>1,367,364</u>	<u>74,881</u>
3. Fiscal and Financial Management			
Main Estimate.....	32,233,000		
Personnel Services.....		22,092,073	
Transportation.....		180,722	
Communication.....		1,176,800	
Supplies and Services.....		2,187,823	
Debt Servicing.....		35,310	
Other Operating.....		7,007,215	
Minor Capital.....		95,938	
Recoveries into Appropriation.....		(2,611,479)	
Net	<u>32,233,000</u>	<u>30,164,402</u>	<u>2,068,598</u>
4. Treasury Board Secretariat			
Main Estimate.....	4,371,000		
Main Estimate Transfer**.....	1,322,400		
Personnel Services.....		4,002,985	
Transportation.....		6,433	
Communication.....		72,119	
Supplies and Services.....		1,380,929	
Other Operating.....		197,864	
Minor Capital.....		32,712	
Net	<u>5,693,400</u>	<u>5,693,042</u>	<u>358</u>
5. Priorities and Planning Committee of Cabinet Secretariat			
Main Estimate.....	2,075,000		
Personnel Services.....		1,513,834	
Transportation.....		11,773	
Communication.....		34,941	
Supplies and Services.....		119,787	
Other Operating.....		70,972	
Minor Capital.....		15,133	
Net	<u>2,075,000</u>	<u>1,766,440</u>	<u>308,560</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
6. Intergovernmental Affairs			
Main Estimate.....	2,581,000		
Main Estimate Transfer**.....	5,212,657		
Personnel Services.....		2,125,598	
Transportation.....		56,803	
Communication.....		42,512	
Supplies and Services.....		126,194	
Other Operating.....		90,320,540	
Minor Capital.....		8,924	
Recoveries into Appropriation.....		(84,948,000)	
Net	<u>7,793,657</u>	<u>7,732,571</u>	<u>61,086</u>
7. Central Services			
Main Estimate.....	147,679,000		
Personnel Services.....		46,484,279	
Grants/Transfer Payments.....		1,211,000	
Transportation.....		1,170,214	
Communication.....		1,540,867	
Supplies and Services.....		85,221,220	
Debt Servicing.....		1,585	
Other Operating.....		86,274,078	
Minor Capital.....		5,405,259	
Recoveries into Appropriation.....		(86,773,869)	
Net	<u>147,679,000</u>	<u>140,534,633</u>	<u>7,144,367</u>
8. Costs Related to Capital Assets			
Main Estimate.....	73,138,000		
Debt Servicing.....		37,375,991	
Amortization.....		30,892,854	
Net	<u>73,138,000</u>	<u>68,268,845</u>	<u>4,869,155</u>
9. Public Debt (Statutory)			
Main Estimate.....	179,570,958		
Personnel Services.....		3,090	
Transportation.....		33,604	
Communication.....		186,737	
Supplies and Services.....		601,914	
Debt Servicing.....		178,705,677	
Other Operating.....		39,936	
Net	<u>179,570,958</u>	<u>179,570,958</u>	<u>-</u>
Departmental Total	<u>454,106,260</u>	<u>439,132,235</u>	<u>14,974,025</u>
Expense Summary by Category			
Main Estimate.....	446,835,958		
Main Estimate Transfer*.....	495,245		
Main Estimate Transfer**.....	6,775,057		
Personnel Services.....		80,161,186	
Grants/Transfer Payments.....		1,211,075	
Transportation.....		1,532,167	
Communication.....		3,159,249	
Supplies and Services.....		90,575,151	
Debt Servicing.....		216,118,686	
Other Operating.....		184,225,617	
Minor Capital.....		5,589,598	
Amortization.....		30,892,854	
Recoveries into Appropriation.....		(174,333,348)	
	<u>454,106,260</u>	<u>439,132,235</u>	<u>14,974,025</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
GROWTH, ENTERPRISE AND TRADE (X)			
1. Administration and Finance			
Main Estimate.....	3,367,000		
Personnel Services.....		2,877,920	
Transportation.....		36,575	
Communication.....		52,549	
Supplies and Services.....		75,815	
Other Operating.....		216,334	
Minor Capital.....		10,671	
Net	<u>3,367,000</u>	<u>3,269,864</u>	<u>97,136</u>
2. Enterprise, Innovation and Trade			
Main Estimate.....	46,156,000		
Main Estimate Transfer*.....	12,784,000		
Personnel Services.....		6,359,492	
Grants/Transfer Payments.....		51,864,491	
Transportation.....		93,124	
Communication.....		152,882	
Supplies and Services.....		188,712	
Debt Servicing.....		2,611,361	
Other Operating.....		386,693	
Minor Capital.....		10,459	
Recoveries into Appropriation.....		(2,728,764)	
Net	<u>58,940,000</u>	<u>58,938,450</u>	<u>1,550</u>
3. Labour and Regulatory Services			
Main Estimate.....	16,471,000		
Personnel Services.....		11,280,555	
Transportation.....		321,042	
Communication.....		245,064	
Supplies and Services.....		795,853	
Debt Servicing.....		11	
Other Operating.....		734,061	
Minor Capital.....		24,049	
Net	<u>16,471,000</u>	<u>13,400,635</u>	<u>3,070,365</u>
4. Resource Development			
Main Estimate.....	11,360,000		
Special Warrant.....	8,937,000		
Personnel Services.....		5,595,907	
Transportation.....		229,753	
Communication.....		123,201	
Supplies and Services.....		4,787,092	
Debt Servicing.....		145,807	
Other Operating.....		1,515,545	
Minor Capital.....		28,478	
Net	<u>20,297,000</u>	<u>12,425,783</u>	<u>7,871,217</u>
5. Costs Related to Capital Assets			
Main Estimate.....	1,555,000		
Amortization.....		1,095,096	
Debt Servicing.....		460,790	
Net	<u>1,555,000</u>	<u>1,555,886</u>	<u>(886)</u>
Department Total	<u>100,630,000</u>	<u>89,590,618</u>	<u>11,039,382</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	78,909,000		
Main Estimate Transfer*.....	12,784,000		
Special Warrant.....	8,937,000		
Personnel Services.....		26,113,874	
Grants/Transfer Payments.....		51,864,491	
Transportation.....		680,494	
Communication.....		573,696	
Supplies and Services.....		5,847,472	
Debt Servicing.....		3,217,969	
Other Operating.....		2,852,633	
Minor Capital.....		73,657	
Amortization.....		1,095,096	
Recoveries into Appropriation.....		(2,728,764)	
	<u>100,630,000</u>	<u>89,590,618</u>	<u>11,039,382</u>
HEALTH, SENIORS AND ACTIVE LIVING (XXI)			
1. Administration and Finance			
Main Estimate.....	12,025,000		
Personnel Services.....		9,275,400	
Grants/Transfer Payments.....		404,506	
Transportation.....		99,238	
Communication.....		185,002	
Supplies and Services.....		705,280	
Debt Servicing.....		21,213	
Other Operating.....		705,186	
Minor Capital.....		48,295	
Net	<u>12,025,000</u>	<u>11,444,120</u>	<u>580,880</u>
2. Provincial Policy and Programs			
Main Estimate.....	14,824,000		
Personnel Services.....		7,377,597	
Grants/Transfer Payments.....		243,833	
Transportation.....		2,435	
Communication.....		537,347	
Supplies and Services.....		268,262	
Other Operating.....		5,183,363	
Minor Capital.....		161,012	
Net	<u>14,824,000</u>	<u>13,773,849</u>	<u>1,050,151</u>
3. Health Workforce Secretariat			
Main Estimate.....	10,484,000		
Personnel Services.....		7,365,694	
Grants/Transfer Payments.....		5,245	
Transportation.....		11,639	
Communication.....		406,800	
Supplies and Services.....		877,064	
Other Operating.....		1,122,940	
Minor Capital.....		5,138	
Net	<u>10,484,000</u>	<u>9,794,520</u>	<u>689,480</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
4. Active Living, Indigenous Relations, Population and Public Health			
Main Estimate.....	46,952,000		
Personnel Services.....		25,825,293	
Grants/Transfer Payments.....		252,797	
Transportation.....		553,808	
Communication.....		855,222	
Supplies and Services.....		10,374,232	
Debt Servicing.....		2,361	
Other Operating.....		5,341,211	
Minor Capital.....		244,996	
Net	<u>46,952,000</u>	<u>43,449,920</u>	<u>3,502,080</u>
5. Regional Policy and Programs			
Main Estimate.....	15,300,000		
Main Estimate Transfer**.....	400,000		
Personnel Services.....		5,398,303	
Grants/Transfer Payments.....		19,600	
Transportation.....		5,349,502	
Communication.....		262,185	
Supplies and Services.....		2,210,867	
Debt Servicing.....		81	
Other Operating.....		2,289,032	
Minor Capital.....		167,001	
Net	<u>15,700,000</u>	<u>15,696,571</u>	<u>3,429</u>
6. Mental Health and Addictions, Primary Health Care and Seniors			
Main Estimate.....	43,083,000		
Personnel Services.....		5,452,315	
Grants/Transfer Payments.....		23,851,352	
Transportation.....		34,008	
Communication.....		102,807	
Supplies and Services.....		933,412	
Other Operating.....		10,673,177	
Minor Capital.....		5,228	
Net	<u>43,083,000</u>	<u>41,052,299</u>	<u>2,030,701</u>
7. Health Services Insurance Fund			
Main Estimate.....	5,815,158,000		
Special Warrant.....	(11,641,000)		
Personnel Services.....		49,207,780	
Transportation.....		336,963	
Communication.....		317,037	
Supplies and Services.....		27,002,906	
Debt Servicing.....		(20,920)	
Other Operating.....		5,675,334,358	
Minor Capital.....		278,493	
Net	<u>5,803,517,000</u>	<u>5,752,456,617</u>	<u>51,060,383</u>
8. Capital Funding			
Main Estimate.....	198,187,000		
Other Operating.....		186,458,672	
Net	<u>198,187,000</u>	<u>186,458,672</u>	<u>11,728,328</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
9. Costs Related to Capital Assets			
Main Estimate.....	4,347,000		
Debt Servicing.....		561,949	
Amortization.....		3,405,920	
Net	<u>4,347,000</u>	<u>3,967,869</u>	<u>379,131</u>
Department Total	<u>6,149,119,000</u>	<u>6,078,094,437</u>	<u>71,024,563</u>
Expense Summary by Category			
Main Estimate.....	6,160,360,000		
Main Estimate Transfer**.....	400,000		
Special Warrant.....	(11,641,000)		
Personnel Services.....		109,902,382	
Grants/Transfer Payments.....		24,777,333	
Transportation.....		6,387,593	
Communication.....		2,666,400	
Supplies and Services.....		42,372,023	
Debt Servicing.....		564,684	
Other Operating.....		5,887,107,939	
Minor Capital.....		910,163	
Amortization.....		3,405,920	
	<u>6,149,119,000</u>	<u>6,078,094,437</u>	<u>71,024,563</u>
INDIGENOUS AND NORTHERN RELATIONS (XIX)			
1. Administration and Finance			
Main Estimate.....	904,000		
Personnel Services.....		733,486	
Transportation.....		32,039	
Communication.....		18,678	
Supplies and Services.....		19,340	
Debt Servicing.....		798	
Other Operating.....		28,784	
Minor Capital.....		27,896	
Net	<u>904,000</u>	<u>861,021</u>	<u>42,979</u>
2. Indigenous and Northern Relations			
Main Estimate.....	30,276,000		
Personnel Services.....		5,435,630	
Grants/Transfer Payments.....		17,847,741	
Transportation.....		208,135	
Communication.....		118,262	
Supplies and Services.....		1,060,307	
Debt Servicing.....		1,747	
Other Operating.....		787,042	
Social Assistance Related.....		997	
Minor Capital.....		14,292	
Net	<u>30,276,000</u>	<u>25,474,153</u>	<u>4,801,847</u>
3. Costs Related to Capital Assets			
Main Estimate.....	96,000		
Debt Servicing.....		42,257	
Amortization.....		46,444	
Net	<u>96,000</u>	<u>88,701</u>	<u>7,299</u>
Department Total	<u>31,276,000</u>	<u>26,423,875</u>	<u>4,852,125</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	31,276,000		
Personnel Services.....		6,169,116	
Grants/Transfer Payments.....		17,847,741	
Transportation.....		240,174	
Communication.....		136,940	
Supplies and Services.....		1,079,647	
Debt Servicing.....		44,802	
Other Operating.....		815,826	
Social Assistance Related.....		997	
Minor Capital.....		42,188	
Amortization.....		46,444	
	<u>31,276,000</u>	<u>26,423,875</u>	<u>4,852,125</u>
INFRASTRUCTURE (XV)			
1. Corporate Services			
Main Estimate.....	10,659,000		
Personnel Services.....		15,310,936	
Transportation.....		435,539	
Communication.....		323,381	
Supplies and Services.....		3,140,311	
Debt Servicing.....		9,550	
Other Operating.....		3,897,682	
Minor Capital.....		1,408,687	
Recoveries into Appropriation.....		(14,589,775)	
Net	<u>10,659,000</u>	<u>9,936,311</u>	<u>722,689</u>
2. Highways, Transportation and Water Management Programs			
Main Estimate.....	32,746,000		
Personnel Services.....		36,458,245	
Grants/Transfer Payments.....		143,293	
Transportation.....		1,275,555	
Communication.....		627,745	
Supplies and Services.....		2,216,687	
Debt Servicing.....		1,472	
Other Operating.....		2,810,498	
Minor Capital.....		96,145	
Recoveries into Appropriation.....		(14,710,190)	
Net	<u>32,746,000</u>	<u>28,919,450</u>	<u>3,826,550</u>
3. Infrastructure Works			
Main Estimate.....	159,829,000		
Personnel Services.....		76,400,436	
Transportation.....		9,708,136	
Communication.....		1,956,456	
Supplies and Services.....		94,649,126	
Debt Servicing.....		2,609	
Other Operating.....		6,788,606	
Minor Capital.....		1,134,929	
Recoveries into Appropriation.....		(39,130,475)	
Net	<u>159,829,000</u>	<u>151,509,823</u>	<u>8,319,177</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
4. Emergency Management and Public Safety			
Main Estimate.....	9,791,000		
Personnel Services.....		7,328,963	
Transportation.....		582,221	
Communication.....		215,490	
Supplies and Services.....		140,755	
Debt Servicing.....		27,265	
Other Operating.....		860,681	
Minor Capital.....		63,907	
Net	<u>9,791,000</u>	<u>9,219,282</u>	<u>571,718</u>
5. Costs Related to Capital Assets			
Main Estimate.....	430,656,000		
Main Estimate Transfer**.....	2,975,000		
Other Operating.....		14,600	
Debt Servicing.....		219,143,377	
Amortization.....		238,158,570	
Recoveries into Appropriation.....		(23,686,009)	
Net	<u>433,631,000</u>	<u>433,630,538</u>	<u>462</u>
Department Total	<u>646,656,000</u>	<u>633,215,404</u>	<u>13,440,596</u>
Expense Summary by Category			
Main Estimate.....	643,681,000		
Main Estimate Transfer**.....	2,975,000		
Personnel Services.....		135,498,580	
Grants/Transfer Payments.....		143,293	
Transportation.....		12,001,451	
Communication.....		3,123,072	
Supplies and Services.....		100,146,879	
Debt Servicing.....		219,184,273	
Other Operating.....		14,372,067	
Minor Capital.....		2,703,668	
Amortization.....		238,158,570	
Recoveries into Appropriation.....		(92,116,449)	
	<u>646,656,000</u>	<u>633,215,404</u>	<u>13,440,596</u>

JUSTICE (IV)

1. Administration and Finance			
Main Estimate.....	38,798,000		
Main Estimate Transfer**.....	904,000		
Personnel Services.....		19,601,266	
Transportation.....		627,631	
Communication.....		140,910	
Supplies and Services.....		1,977,246	
Debt Servicing.....		34	
Other Operating.....		16,856,102	
Minor Capital.....		48,877	
Net	<u>39,702,000</u>	<u>39,252,066</u>	<u>449,934</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. Crown Law			
Main Estimate.....	59,913,000		
Personnel Services.....		48,667,345	
Grants/Transfer Payments.....		122,800	
Transportation.....		1,985,424	
Communication.....		555,483	
Supplies and Services.....		5,592,907	
Debt Servicing.....		1,962	
Other Operating.....		5,146,133	
Minor Capital.....		70,573	
Recoveries into Appropriation.....		(7,744,568)	
Net	<u>59,913,000</u>	<u>54,398,059</u>	<u>5,514,941</u>
3. Legislative Counsel			
Main Estimate.....	3,006,000		
Personnel Services.....		2,421,422	
Transportation.....		3,469	
Communication.....		19,537	
Supplies and Services.....		163,804	
Other Operating.....		117,299	
Minor Capital.....		2,241	
Net	<u>3,006,000</u>	<u>2,727,772</u>	<u>278,228</u>
4. Community Safety			
Main Estimate.....	474,527,000		
Personnel Services.....		240,303,472	
Grants/Transfer Payments.....		4,231,483	
Transportation.....		2,306,458	
Communication.....		1,146,400	
Supplies and Services.....		207,689,175	
Debt Servicing.....		9,650	
Other Operating.....		6,464,043	
Minor Capital.....		570,769	
Recoveries into Appropriation.....		(975,355)	
Net	<u>474,527,000</u>	<u>461,746,095</u>	<u>12,780,905</u>
5. Courts			
Main Estimate.....	62,953,000		
Main Estimate Transfer**.....	2,897,000		
Personnel Services.....		52,811,687	
Grants/Transfer Payments.....		51,200	
Transportation.....		3,785,724	
Communication.....		1,136,428	
Supplies and Services.....		1,772,385	
Debt Servicing.....		1,534,225	
Other Operating.....		3,957,690	
Minor Capital.....		68,798	
Net	<u>65,850,000</u>	<u>65,118,137</u>	<u>731,863</u>
6. Consumer Protection			
Main Estimate.....	13,530,000		
Personnel Services.....		10,791,021	
Grants/Transfer Payments.....		113,000	
Transportation.....		113,705	
Communication.....		287,604	
Supplies and Services.....		464,551	
Debt Servicing.....		35,926	
Other Operating.....		746,137	
Minor Capital.....		17,414	
Net	<u>13,530,000</u>	<u>12,569,358</u>	<u>960,642</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
7. Costs Related to Capital Assets			
Main Estimate.....	2,850,000		
Main Estimate Transfer**.....	753,000		
Debt Servicing.....		780,403	
Amortization.....		2,822,417	
Net	<u>3,603,000</u>	<u>3,602,820</u>	<u>180</u>
Department Total	<u>660,131,000</u>	<u>639,414,307</u>	<u>20,716,693</u>
Expense Summary by Category			
Main Estimate.....	655,577,000		
Main Estimate Transfer**.....	4,554,000		
Personnel Services.....		374,596,213	
Grants/Transfer Payments.....		4,518,483	
Transportation.....		8,822,411	
Communication.....		3,286,362	
Supplies and Services.....		217,660,068	
Debt Servicing.....		2,362,200	
Other Operating.....		33,287,404	
Minor Capital.....		778,672	
Amortization.....		2,822,417	
Recoveries into Appropriation.....		(8,719,923)	
	<u>660,131,000</u>	<u>639,414,307</u>	<u>20,716,693</u>
MUNICIPAL RELATIONS (XIII)			
1. Administration and Finance			
Main Estimate.....	2,471,000		
Personnel Services.....		2,025,668	
Transportation.....		63,644	
Communication.....		59,141	
Supplies and Services.....		91,251	
Debt Servicing.....		5	
Other Operating.....		112,861	
Minor Capital.....		1,982	
Net	<u>2,471,000</u>	<u>2,354,552</u>	<u>116,448</u>
2. Community Planning and Development			
Main Estimate.....	30,792,000		
Main Estimate Transfer**.....	403,445		
Personnel Services.....		6,917,407	
Grants/Transfer Payments.....		23,018,057	
Transportation.....		125,194	
Communication.....		110,139	
Supplies and Services.....		272,920	
Debt Servicing.....		19	
Other Operating.....		435,069	
Minor Capital.....		6,930	
Net	<u>31,195,445</u>	<u>30,885,735</u>	<u>309,710</u>
3. Infrastructure and Municipal Services			
Main Estimate.....	13,616,000		
Personnel Services.....		11,599,133	
Grants/Transfer Payments.....		13,823,600	
Transportation.....		268,694	
Communication.....		279,415	
Supplies and Services.....		458,825	
Other Operating.....		1,175,990	
Minor Capital.....		244,905	
Recoveries into Appropriation.....		(16,848,000)	
Net	<u>13,616,000</u>	<u>11,002,562</u>	<u>2,613,438</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
4. Financial Assistance			
Main Estimate.....	312,478,000		
Main Estimate Transfer**.....	200,000		
Special Warrant.....	574,000		
Grants/Transfer Payments.....		330,069,227	
Recoveries into Appropriation.....		(16,828,317)	
Net	<u>313,252,000</u>	<u>313,240,910</u>	<u>11,090</u>
Department Total	<u>360,534,445</u>	<u>357,483,759</u>	<u>3,050,686</u>
Expense Summary by Category			
Main Estimate.....	359,357,000		
Main Estimate Transfer**.....	603,445		
Special Warrant.....	574,000		
Personnel Services.....		20,542,208	
Grants/Transfer Payments.....		366,910,884	
Transportation.....		457,532	
Communication.....		448,695	
Supplies and Services.....		822,996	
Debt Servicing.....		24	
Other Operating.....		1,723,920	
Minor Capital.....		253,817	
Recoveries into Appropriation.....		(33,676,317)	
	<u>360,534,445</u>	<u>357,483,759</u>	<u>3,050,686</u>
SPORT, CULTURE AND HERITAGE (XIV)			
1. Administration and Finance			
Main Estimate.....	3,310,000		
Personnel Services.....		2,281,530	
Transportation.....		56,598	
Communication.....		106,729	
Supplies and Services.....		151,337	
Debt Servicing.....		871	
Other Operating.....		247,551	
Minor Capital.....		18,619	
Net	<u>3,310,000</u>	<u>2,863,235</u>	<u>446,765</u>
2. Sport, Culture and Heritage Programs			
Main Estimate.....	75,987,000		
Main Estimate Transfer**.....	21,900,000		
Personnel Services.....		2,999,253	
Grants/Transfer Payments.....		76,216,692	
Transportation.....		40,321	
Communication.....		198,546	
Supplies and Services.....		224,773	
Debt Servicing.....		3	
Other Operating.....		44,470,852	
Minor Capital.....		9,995	
Net	<u>97,887,000</u>	<u>124,160,435</u>	<u>(26,273,435)</u>
3. Information Resources			
Main Estimate.....	7,206,000		
Main Estimate Transfer**.....	715,654		
Special Warrant.....	(359,000)		
Personnel Services.....		7,321,674	
Transportation.....		37,293	
Communication.....		1,154,868	
Supplies and Services.....		234,589	
Debt Servicing.....		997	
Other Operating.....		480,852	
Minor Capital.....		18,272	
Recoveries into Appropriation.....		(1,865,638)	
Net	<u>7,562,654</u>	<u>7,382,907</u>	<u>179,747</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
4. Costs Related to Capital Assets			
Main Estimate.....	92,000		
Debt Servicing.....		18,779	
Amortization.....		54,674	
Net	<u>92,000</u>	<u>73,453</u>	<u>18,547</u>
Department Total	<u>108,851,654</u>	<u>134,480,030</u>	<u>(25,628,376)</u>
Expense Summary by Category			
Main Estimate.....	86,595,000		
Main Estimate Transfer**.....	22,615,654		
Special Warrant.....	(359,000)		
Personnel Services.....		12,602,457	
Grants/Transfer Payments.....		76,216,692	
Transportation.....		134,212	
Communication.....		1,460,143	
Supplies and Services.....		610,699	
Debt Servicing.....		20,650	
Other Operating.....		45,199,255	
Minor Capital.....		46,886	
Amortization.....		54,674	
Recoveries into Appropriation.....		(1,865,638)	
	<u>108,851,654</u>	<u>134,480,030</u>	<u>(25,628,376)</u>

SUSTAINABLE DEVELOPMENT (XII)

1. Finance and Crown Lands			
Main Estimate.....	31,592,000		
Main Estimate Transfer*.....	850,000		
Personnel Services.....		12,040,035	
Grants/Transfer Payments.....		1,036,000	
Transportation.....		220,484	
Communication.....		406,627	
Supplies and Services.....		3,116,350	
Debt Servicing.....		20,916	
Other Operating.....		4,009,570	
Social Assistance Related.....		11,525,238	
Minor Capital.....		80,496	
Recoveries into Appropriation.....		(1,195,305)	
Net	<u>32,442,000</u>	<u>31,260,411</u>	<u>1,181,589</u>
2. Parks and Regional Services			
Main Estimate.....	71,647,000		
Main Estimate Transfer**.....	822,000		
Personnel Services.....		50,660,184	
Grants/Transfer Payments.....		459,760	
Transportation.....		4,950,829	
Communication.....		1,299,016	
Supplies and Services.....		12,147,151	
Debt Servicing.....		133,999	
Other Operating.....		2,376,306	
Minor Capital.....		406,000	
Recoveries into Appropriation.....		(494,929)	
Net	<u>72,469,000</u>	<u>71,938,316</u>	<u>530,684</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Environmental Stewardship			
Main Estimate.....	13,247,000		
Main Estimate Transfer*.....	300,800		
Main Estimate Transfer**.....	52,113,000		
Personnel Services.....		10,386,853	
Grants/Transfer Payments.....		66,966	
Transportation.....		261,116	
Communication.....		211,913	
Supplies and Services.....		597,693	
Debt Servicing.....		1,095	
Other Operating.....		54,165,378	
Minor Capital.....		42,380	
Recoveries into Appropriation.....		(72,576)	
Net	<u>65,660,800</u>	<u>65,660,818</u>	<u>(18)</u>
4. Water Stewardship and Biodiversity			
Main Estimate.....	32,633,000		
Main Estimate Transfer**.....	10,000,000		
Personnel Services.....		16,466,824	
Grants/Transfer Payments.....		6,340,000	
Transportation.....		756,259	
Communication.....		475,130	
Supplies and Services.....		4,633,345	
Debt Servicing.....		4,591	
Other Operating.....		12,698,830	
Minor Capital.....		209,738	
Net	<u>42,633,000</u>	<u>41,584,717</u>	<u>1,048,283</u>
5. Costs Related to Capital Assets			
Main Estimate.....	15,214,000		
Debt Servicing.....		7,424,246	
Amortization.....		7,360,643	
Net	<u>15,214,000</u>	<u>14,784,889</u>	<u>429,111</u>
Departmental Total	<u>228,418,800</u>	<u>225,229,151</u>	<u>3,189,649</u>
Expense Summary by Category			
Main Estimate.....	164,333,000		
Main Estimate Transfer*.....	1,150,800		
Main Estimate Transfer**.....	62,935,000		
Personnel Services.....		89,553,896	
Grants/Transfer Payments.....		7,902,726	
Transportation.....		6,188,688	
Communication.....		2,392,686	
Supplies and Services.....		20,494,539	
Debt Servicing.....		7,584,847	
Other Operating.....		73,250,084	
Social Assistance Related.....		11,525,238	
Minor Capital.....		738,614	
Amortization.....		7,360,643	
Recoveries into Appropriation.....		(1,762,810)	
	<u>228,418,800</u>	<u>225,229,151</u>	<u>3,189,649</u>
ENABLING APPROPRIATIONS (XXVI)			
1. Enabling Vote			
Main Estimate.....	10,501,000		
Main Estimate Transfer*.....	(8,343,000)		
Net	<u>2,158,000</u>	<u>-</u>	<u>2,158,000</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. Internal Service Adjustments			
Main Estimate.....	131,000,000		
Main Estimate Transfer**.....	(126,215,202)		
Net	<u>4,784,798</u>	<u>-</u>	<u>4,784,798</u>
3. Green Fund			
Main Estimate.....	142,000,000		
Grants/Transfer Payments.....		104,473,982	
Other Operating.....		12,695,000	
Amortization.....		19,016,009	
Net	<u>142,000,000</u>	<u>136,184,991</u>	<u>5,815,009</u>
Department Total	<u>148,942,798</u>	<u>136,184,991</u>	<u>12,757,807</u>
Expense Summary by Category			
Main Estimate.....	283,501,000		
Main Estimate Transfer*.....	(8,343,000)		
Main Estimate Transfer**.....	(126,215,202)		
Grants/Transfer Payments.....		104,473,982	
Other Operating.....		12,695,000	
Amortization.....		19,016,009	
	<u>148,942,798</u>	<u>136,184,991</u>	<u>12,757,807</u>

OTHER APPROPRIATIONS (XXVII)

1. Emergency Expenditures			
Main Estimate.....	51,800,000		
Main Estimate Transfer**.....	3,700,000		
Special Warrant.....	16,544,000		
Personnel Services.....		10,694,826	
Grants/Transfer Payments.....		1,889,157	
Transportation.....		17,409,131	
Communication.....		400,308	
Supplies and Services.....		17,678,179	
Debt Servicing.....		1,847	
Other Operating.....		16,573,660	
Minor Capital.....		1,103,700	
Amortization.....		3,156,369	
Net	<u>72,044,000</u>	<u>68,907,177</u>	<u>3,136,823</u>
2. Allowance for Losses and Expenditures Incurred by Crown Corporations and Other Provincial Entities			
Main Estimate.....	500,000		
Minor Capital.....		500,000	
Net	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Department Total	<u>72,544,000</u>	<u>69,407,177</u>	<u>3,136,823</u>
Expense Summary by Category			
Main Estimate.....	52,300,000		
Main Estimate Transfer**.....	3,700,000		
Special Warrant.....	16,544,000		
Personnel Services.....		10,694,826	
Grants/Transfer Payments.....		1,889,157	
Transportation.....		17,409,131	
Communication.....		400,308	
Supplies and Services.....		17,678,179	
Debt Servicing.....		1,847	
Other Operating.....		16,573,660	
Minor Capital.....		1,603,700	
Amortization.....		3,156,369	
	<u>72,544,000</u>	<u>69,407,177</u>	<u>3,136,823</u>

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

For the Year ended March 31, 2019

	Capital Investment Authority \$	Expended on Acquisitions \$	Writedowns \$	Unexpended Balance \$
Agriculture.....	685,000	426,445	-	258,555
Families.....	754,000	216,320	-	537,680
Finance.....	63,000,000	25,494,100	-	37,505,900
Health, Seniors and Active Living.....	1,495,000	884,330	-	610,670
Infrastructure.....	475,787,000	401,206,942	-	74,580,058
Justice.....	3,090,000	1,556,381	-	1,533,619
Sport, Culture and Heritage.....	100,000	127,688	-	(27,688)
Sustainable Development.....	14,465,000	6,604,117	-	7,860,883
Internal Service Adjustments (an Enabling Appropriations).....	100,000,000	-	-	100,000,000
	<u>659,376,000</u>	<u>436,516,323</u>	<u>-</u>	<u>222,859,677</u>

RECONCILIATION WITH THE APPROPRIATION ACT, 2018, SPECIAL WARRANTS, ETC.

Departmental Appropriations authorized by:

"The Appropriation Act, 2018".....	\$ 659,376,000
Amount Authorized by Special Warrants.....	-
	<u>\$ 659,376,000</u>

TABLE OF CONTENTS	PAGE
Financial Position Details - Core Government.	45
ASSETS	
Cash and Cash Equivalents.	46
Amounts Receivable.	48
Loans and Advances.	50
Long-Term Investments	53
Changes in Valuation Allowance.	54
Trust Assets.	55
LIABILITIES	
Accounts Payable, Accrued Charges, Provisions and Deferrals.	57
Amounts Held in Trust for Investment or Administration.	59
OTHER	
Guarantees.	64
Custodial Trust Funds Held by the Department of Finance and Other Government Departments.	65

**Financial Position Details - Core Government
As at March 31, 2019**

(\$ millions)

	<u>2019</u>	<u>2018</u>
Financial Assets		
Cash and cash equivalents	1,911	455
Amounts receivable	1,530	1,339
Inventories for resale	2	2
Portfolio investments	937	1,083
Loans and advances	<u>3,502</u>	<u>3,450</u>
Total Financial Assets	<u>7,882</u>	<u>6,329</u>
Liabilities		
Borrowings	28,373	26,483
Accounts payable, accrued charges, provisions and unearned revenue	<u>2,692</u>	<u>2,466</u>
Total Liabilities	<u>31,065</u>	<u>28,949</u>
Net Debt	<u>(23,183)</u>	<u>(22,620)</u>
Non-Financial Assets		
Prepaid expenses	11	-
Deferred charges	1,638	1,667
Tangible capital assets	<u>6,476</u>	<u>6,338</u>
Total Non-Financial Assets	<u>8,125</u>	<u>8,005</u>
Accumulated Deficit	<u>(15,058)</u>	<u>(14,615)</u>

CASH AND CASH EQUIVALENTS

As at March 31, 2019

	2019 \$	2018 \$
CASH EQUIVALENTS - AT COST		
Bank of Montreal.....	118,713,560	99,827,550
Bank of Nova Scotia.....	205,735,544	54,856,550
BC Municipal Finance Authority.....	24,882,250	59,899,472
Canada Housing Trust.....	1,274,235,506	1,114,105,230
Canadian Imperial Bank of Commerce.....	134,695,400	59,808,250
Financement Quebec.....	-	2,446,693
Government of Canada.....	738,719,528	299,263,950
HSBC Bank.....	39,314,695	19,976,200
National Bank of Canada.....	206,439,422	84,728,800
Province of Alberta.....	111,048,717	97,834,245
Province of British Columbia.....	-	19,393,725
Province of Manitoba (debt incurred for and repayable by Manitoba Hydro).....	-	1,465,847
Province of New Brunswick.....	61,377,511	21,816,323
Province of Newfoundland.....	49,140,548	-
Province of Nova Scotia.....	-	25,028,115
Province of Ontario.....	655,626,873	178,604,057
Province of Prince Edward Island.....	9,976,900	-
Province of Quebec.....	144,998,981	85,014,160
Province of Saskatchewan.....	36,496,546	1,472,161
Public Schools Finance Board Promissory Notes.....	39,472,200	40,186,400
Quebec Hydro.....	80,145,371	80,361,943
Royal Bank of Canada.....	201,188,597	41,918,300
Toronto Dominion Bank.....	122,655,405	44,830,000
TOTAL CASH EQUIVALENTS.....	4,254,863,553	2,432,837,971
BANK BALANCE (Overdraft) (Note 1).....	(140,628,634)	(120,137,409)
TOTAL CASH EQUIVALENTS AND BANK BALANCE.....	4,114,234,919	2,312,700,562
Trust Assets (Note 2).....	(2,203,739,358)	(1,857,754,626)
CASH AND CASH EQUIVALENTS (Note 4)	1,910,495,561	454,945,936
 ALLOCATED AS FOLLOWS:		
Cash and Cash Equivalents - General	1,906,218,663	446,003,945
Cash and Cash Equivalents - Sinking Funds (Note 3)	4,276,899	8,941,991
CASH AND CASH EQUIVALENTS (Note 4)	1,910,495,561	454,945,936

NOTE 1: The Minister of Finance is authorized by Order-in-Council 562/2015 to raise money by bank lines of credit up to \$750 million and by Order-in-Council 563/2015 to raise money by way of promissory notes up to \$1 billion at any one time.

NOTE 2: This amount primarily represents surplus cash of government organizations, government business 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: 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.

AMOUNTS RECEIVABLE

As at March 31, 2019

	2019 \$	2018 \$
TAXATION REVENUE:		
Corporation Capital Tax.....	12,725	14,388
Levy for Health and Education.....	50,392,301	50,370,727
Individual Income Tax.....	237,012,000	224,118,000
Insurance Corporations Tax.....	37,924,193	19,495,702
Mining Tax.....	757,445	-
Motive Fuel Tax.....	31,419,453	30,127,030
Oil and Natural Gas Tax.....	3,056,361	1,283,214
Profit Tax on Credit Unions.....	531,224	284,783
Retail Sales Tax.....	267,306,686	254,708,762
Tobacco Tax.....	18,784,491	21,510,356
	647,196,879	601,912,962
GOVERNMENT OF CANADA AND OTHER GOVERNMENTS:		
Agriculture Income Disaster Assistance Program.....	2,722,394	4,014,038
Agriculture Policy Framework.....	1,023,670	702,560
Airport Capital Equipment and PAPI's.....	-	6,288,553
Bilateral Agreement.....	31,013,664	-
Canada Student Loan Act.....	3,935,220	3,735,396
Child Support Guidelines.....	30,732	622,930
Disaster Assistance.....	573,681,953	585,745,287
Education Programs.....	-	84,750
Federal Payments.....	14,740,689	3,597,864
First Nations Safety Officer Program.....	1,238,565	173,421
Flin Flon Agreement.....	39,374	46,806
Infrastructure Programs.....	6,643,041	2,024,561
National Safety.....	-	241,499
Native Courtworker.....	883	34,201
Official Languages.....	14,713,140	14,790,240
Promotion of Official Languages.....	268,300	227,050
Red River Floodway.....	-	6,859,430
Special Projects.....	6,912,362	9,791,907
Young Offenders Act.....	16,938,200	11,634,660
	673,902,187	650,615,153
Carried Forward.....	1,321,099,066	1,252,528,115

	2019	2018
	\$	\$
Brought Forward.....	1,321,099,066	1,252,528,115
INTEREST INCOME:		
Province of Manitoba Sinking Fund.....	6,711,587	5,999,198
Other Investments.....	<u>8,629,915</u>	<u>5,792,616</u>
	<u>15,341,502</u>	<u>11,791,814</u>
GOVERNMENT ORGANIZATIONS AND GOVERNMENT BUSINESS ENTERPRISES:		
Manitoba Agricultural Services Corporation.....	10,639,058	12,420,011
Manitoba Health Services Insurance Plan.....	64,133,940	114,788,869
Manitoba Hydro-Electric Board.....	1,046,908	1,014,234
Manitoba Liquor and Lotteries Corporation.....	20,074,327	19,361,073
Other Government Organizations	<u>183,847,428</u>	<u>539,286</u>
	<u>279,741,661</u>	<u>148,123,473</u>
OTHER:		
Immigration Programs.....	3,370,000	4,423,000
Infrastructure Shared Projects.....	-	1,285,000
Social Allowance.....	26,066,045	24,366,945
Sundry	755,199	402,984
Sundry Departmental Revenue.....	153,795,058	151,361,855
Taxation Audit.....	<u>21,595</u>	<u>15,516</u>
	<u>184,007,897</u>	<u>181,855,300</u>
Amounts Receivable Before Valuation Allowance	1,800,190,126	1,594,298,702
Less: Valuation Allowance.....	<u>270,342,805</u>	<u>255,716,809</u>
AMOUNTS RECEIVABLE	<u><u>1,529,847,321</u></u>	<u><u>1,338,581,893</u></u>

LOANS AND ADVANCES

As at March 31, 2019

Amount \$	2018 Valuation Allowance \$	Net \$		Amount \$	2019 Valuation Allowance \$	Net \$
GOVERNMENT ORGANIZATIONS AND GOVERNMENT BUSINESS ENTERPRISES						
14,406,965	-	14,406,965	Brandon University.....	14,010,636	-	14,010,636
			Communities Economic Development Fund:			
21,201,025	5,094,380	16,106,645	Business Loan Program.....	19,023,400	2,378,431	16,644,969
13,105,847	3,073,862	10,031,985	Fisherman's Loan Program.....	12,625,501	4,130,583	8,494,918
200,000	-	200,000	Compensation for Victims of Crime.....	200,000	-	200,000
1,656,663	1,656,663	-	Co-operative Loans and Loans Guarantee.....	1,656,663	1,656,663	-
7,600,000	7,600,000	-	Leaf Rapids Town Properties.....	9,200,000	9,200,000	-
773,527,634	17,653,295	755,874,339	Manitoba Agricultural Services Corporation.....	870,870,097	17,263,771	853,606,326
68,015,123	24,720,050	43,295,073	Manitoba Development Corporation - Advances (Note 1).....	59,956,218	23,269,310	36,686,908
500,000	-	500,000	Manitoba Development Corporation - Loans.....	500,000	-	500,000
1,013,779,401	183,698,579	830,080,822	Manitoba Housing and Renewal Corporation.....	932,885,923	183,698,579	749,187,344
19,109,182,193	-	19,109,182,193	Manitoba Hydro-Electric Board.....	21,500,847,703	-	21,500,847,703
395,842,602	-	395,842,602	Manitoba Liquor and Lotteries Corporation.....	400,200,421	-	400,200,421
42,120,000	-	42,120,000	Manitoba Water Services Board.....	32,781,000	-	32,781,000
28,119,238	-	28,119,238	Northern Affairs Fund.....	25,823,703	-	25,823,703
216,881,420	-	216,881,420	Public School Divisions.....	328,466,315	-	328,466,315
196,154,468	-	196,154,468	Red River College.....	204,404,656	-	204,404,656
126,814,792	-	126,814,792	Special Operating Agencies.....	107,675,675	-	107,675,675
32,839,067	-	32,839,067	Sport Manitoba Inc.....	32,059,257	-	32,059,257
10,907,414	-	10,907,414	Université de Saint-Boniface.....	10,603,272	-	10,603,272
1,083,599	-	1,083,599	University College of the North.....	1,023,605	-	1,023,605
528,165,973	139,000,000	389,165,973	University of Manitoba.....	537,763,833	136,809,387	400,954,446
135,602,122	-	135,602,122	University of Winnipeg.....	133,012,980	-	133,012,980
<u>22,737,705,546</u>	<u>382,496,829</u>	<u>22,355,208,717</u>		<u>25,235,590,858</u>	<u>378,406,724</u>	<u>24,857,184,134</u>
22,737,705,546	382,496,829	22,355,208,717	Carried Forward.....	25,235,590,858	378,406,724	24,857,184,134

Amount \$	2018 Valuation Allowance \$	Net \$		Amount \$	2019 Valuation Allowance \$	Net \$
22,737,705,546	382,496,829	22,355,208,717	Brought Forward.....	25,235,590,858	378,406,724	24,857,184,134
OTHERS						
Advances to Employees and Others re:						
293,001	-	293,001	Travel and Other Expenses.....	288,740	-	288,740
31,532,378	30,073,897	1,458,481	Health and Social Services Agencies.....	28,993,196	28,615,716	377,480
3,835,145	3,835,145	-	Manitoba Potash Corporation.....	3,835,145	3,835,145	-
136,836,711	17,777,466	119,059,245	Manitoba Student Loan Service Bureau.....	163,648,876	19,929,361	143,719,515
140,000	-	140,000	Regional Employment Agencies.....	140,000	-	140,000
455,916	-	455,916	Treaty Indian Fuel Tax.....	455,916	-	455,916
250,000	-	250,000	Workers Compensation Board.....	250,000	-	250,000
248,825	108,206	140,619	Sundry.....	364,225	108,206	256,019
<u>173,591,976</u>	<u>51,794,714</u>	<u>121,797,262</u>		<u>197,976,098</u>	<u>52,488,428</u>	<u>145,487,670</u>
<u>22,911,297,522</u>	<u>434,291,543</u>	<u>22,477,005,979</u>	TOTAL LOANS AND ADVANCES	<u>25,433,566,956</u>	<u>430,895,152</u>	<u>25,002,671,804</u>

NOTE: Certain of the 2017-2018 figures have been reclassified to be consistent with the 2018-2019 presentation.

NOTE 1: Advances made to the Manitoba Development Corporation consisted of the following:

Loans and equity investments made under authority of the Lieutenant Governor in Council under the Manitoba Development Corporation Act:

CentreStone Venture.....	\$	3,408,522
City of Winnipeg.....		4,849,382
Color Ad Packaging.....		208,676
CP Loewen Enterprises.....		11,345,625
Glacier LP.....		4,884,615
HD-Petroleum.....		3,067,708
Magellan Aerospace 2 Ltd.....		10,990,000
Manitoba Science & Technology Fund.....		1,832,233
Sightline Innovation.....		2,000,000
True North Foods.....		2,735,000
Winnipeg Airports Authority.....		14,634,457
		<u>59,956,218</u>

LONG-TERM INVESTMENTS

As at March 31, 2019

Amount \$	2018 Valuation Allowance \$	Net \$		Amount \$	2019 Valuation Allowance \$	Net \$
SHARES OF GOVERNMENT ORGANIZATIONS						
Common Shares						
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 -	7,500,000	7,055,223	444,777
7,500,101	7,055,323	444,778	75,000 shares.....	7,500,101	7,055,323	444,778
Preferred Shares						
2,025,801	2,025,801	-	Leaf Rapids Town Properties Ltd. -	2,025,801	2,025,801	-
			26,210, 8.15% dividend, non-cumulative redeemable.....			
9,525,902	9,081,124	444,778	Total Shares of Government Organizations.....	9,525,902	9,081,124	444,778
OTHER INVESTMENTS AT COST						
Common Shares						
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	-
Special Shares						
2,000,000	2,000,000	-	Crocus Investment Fund - 2,000,000 shares.....	2,000,000	2,000,000	-
7,000,002	7,000,000	2	Total Other Investments.....	7,000,002	7,000,000	2
16,525,904	16,081,124	444,780	TOTAL LONG-TERM INVESTMENTS	16,525,904	16,081,124	444,780

CHANGES IN VALUATION ALLOWANCE

For the Year Ended March 31, 2019

	2019	2018
	\$	\$
Balance, beginning of year.....	<u>450,372,667</u>	<u>334,107,518</u>
Increase (Decrease) in Valuation Allowance		
Communities Economic Development Fund:		
Business Loan Program.....	(2,715,949)	730,000
Fisherman's Loan Program.....	1,056,721	-
Co-operative Loans and Loans Guarantee.....	-	1,656,663
Health and Social Services Agencies.....	(1,458,181)	30,073,897
Leaf Rapids Town Properties Ltd.....	1,600,000	1,200,000
Manitoba Agricultural Services Corporation.....	(389,524)	(279,320)
Manitoba Development Corporation.....	(1,450,740)	53,059
Manitoba Student Loans.....	2,139,295	1,433,597
Rural Economic Development Initiative Program.....	12,600	-
Sundry.....	-	108,206
University of Manitoba Stadium Loans.....	(2,190,613)	83,000,000
Venture Manitoba Tours Ltd.....	-	(250,000)
	<u>(3,396,391)</u>	<u>117,726,102</u>
Write-Down(Off) of Loans, Advances and Long-Term Investments		
Manitoba Agricultural Services Corporation.....	-	19,024
Manitoba Student Loans.....	-	71,211
Venture Manitoba Tours.....	-	1,370,718
	<u>-</u>	<u>1,460,953</u>
Balance, end of year.....	<u><u>446,976,276</u></u>	<u><u>450,372,667</u></u>

NOTE: Certain of the 2017-2018 figures have been reclassified to be consistent with the 2018-2019 presentation.

TRUST ASSETS

As at March 31, 2019

	2019 \$	2018 \$
Manitoba Public Insurance Corporation:		
407 International Inc.....	6,915,168	6,915,168
Access Roads Edmonton Ltd.....	3,741,915	3,856,370
Altalink LP.....	2,506,000	2,506,000
Anheuser-Busch Inbev Finance Inc.....	10,158,350	10,158,350
Aquila LPA.....	9,726,250	39,726,250
Bank of Montreal.....	6,049,200	6,049,200
BMW Canada Inc.....	2,483,250	2,483,250
Canada-Labrador Island Link (CANLIL).....	10,608,550	10,608,550
Canada Maritime Link Financing Trust.....	4,983,050	4,983,050
Canada-Muskat Falls.....	11,047,900	11,047,900
Canadian Utilities Limited Inc.....	2,949,000	2,949,000
Canadian Western Bank.....	7,574,000	7,574,000
Central 1 Credit Union.....	5,009,500	5,009,500
Centrestone.....	1,435,170	1,435,170
Cities, Villages, Towns and Rural Municipalities.....	93,613,059	98,570,460
CPPIB.....	2,994,390	2,994,390
Daimler Canada Finance.....	2,468,750	2,468,750
EM Advisors Inc.....	1	1
Enbridge Gas Distribution Inc.....	4,479,000	4,479,000
ENSIS Investment Ltd. Partnership.....	548,629	548,629
Equity Investments.....	470,122,140	313,950,562
Fiera Infrastructure.....	30,634,973	-
First Gas Topco LTI.....	11,651,529	12,397,819
Global Diversified Infrastructure Fund.....	18,484,125	18,484,125
Great-West Lifeco Inc.....	6,763,000	6,763,000
HSBC Bank Canada.....	4,960,500	4,960,500
Hydro One.....	2,971,750	2,971,750
IGM Financial Inc.....	7,570,000	7,570,000
Manitoba Capital Fund Ltd.....	1,673,200	1,673,200
Manitoba Municipal Bonds.....	24,706,761	27,374,882
Manulife Financial Corp.....	2,510,500	2,510,500
Manulife Finance Delaware LP.....	7,913,360	-
Newfoundland Hydro.....	4,259,320	4,259,320
Province of Alberta.....	164,662,593	149,241,353
Province of British Columbia.....	29,606,764	30,087,894
Province of Manitoba.....	113,707,910	119,265,501
Carried Forward.....	1,091,489,558	925,873,394

	2019	2018
	\$	\$
Brought Forward.....	1,091,489,558	925,873,394
Province of New Brunswick.....	88,469,885	61,274,628
Province of Newfoundland and Labrador.....	110,463,950	108,306,011
Province of Nova Scotia.....	58,709,600	56,937,100
Province of Ontario.....	317,184,985	229,459,965
Province of Prince Edward Island.....	21,567,080	21,567,080
Province of Quebec.....	135,378,550	139,167,282
Province of Saskatchewan.....	95,055,816	88,915,766
Quebec Hydro Bonds.....	8,529,770	8,529,770
Real Estate Investments.....	135,000,000	135,000,000
RFG.....	1,711,537	3,802,629
Royal Bank of Canada.....	2,744,958	2,744,958
School Division Debentures.....	542,193,531	588,773,231
TransCanada Pipelines Ltd.....	-	7,694,300
Union Gas Ltd.....	3,058,500	3,058,500
Voyager Investments Ltd. Bank.....	11,000,000	11,000,000
Western Life Sciences Venture Fund.....	1	1
Winnipeg Airport Authority.....	18,340,935	18,643,679
Manitoba Public Insurance Corporation.....	<u>2,640,898,655</u>	<u>2,410,748,294</u>
Manitoba Development Corporation.....	9,058,149	13,158,533
Red River College.....	28,651,709	26,511,774
The Suitors' Money Act - Cash in Canadian Imperial Bank of Commerce.....	<u>14,498,238</u>	<u>13,511,215</u>
	2,693,106,751	2,463,929,816
CASH AND EQUIVALENTS.....	<u>2,203,739,358</u>	<u>1,857,754,626</u>
	<u>4,896,846,109</u>	<u>4,321,684,442</u>

**ACCOUNTS PAYABLE, ACCRUED CHARGES,
PROVISIONS AND DEFERRALS**

As at March 31, 2019

	2019 \$	2018 \$
ACCOUNTS PAYABLE:		
Accounts payable.....	783,019,790	511,572,762
Community Colleges.....	432,350	392,350
Contractual Holdbacks.....	10,276,576	14,846,024
Debenture Coupons due, but not presented.....	314,473	314,473
Drug Utilization Management Agreement.....	3,790,447	3,886,440
Manitoba Savings Bonds matured, but not presented for payment.....	429,049	560,349
Manitoba Tax Credit Programs.....	303,580,794	298,244,083
Mining Tax Refund.....	3,655,170	4,354,534
Social Programs - Family Services and Health Programs.....	34,491,302	25,533,611
Taxation Refunds.....	57,663,749	63,817,434
Tuition Tax Rebate.....	1,000,000	18,910,000
	<u>1,198,653,700</u>	<u>942,432,060</u>
GOVERNMENT ORGANIZATIONS AND GOVERNMENT BUSINESS ENTERPRISES:		
Communities Economic Development Fund.....	2,596,624	2,389,537
Government Organizations - Severance Liability.....	136,914,306	136,955,063
Government Organizations - Vacation Liability.....	126,810,749	126,810,749
Manitoba Agricultural Services Corporation.....	1,946,609	2,483,632
	<u>268,268,288</u>	<u>268,638,981</u>
ACCRUED CHARGES:		
Interest accrued on Provincial Debentures, Savings Bonds, Treasury Bills and Trust Funds, less amounts thereof payable by Government Organizations or Other Entities...	<u>191,830,437</u>	<u>178,257,132</u>
Other Accrued Liabilities:		
Agrinvest.....	15,953,099	17,421,081
Canadian Agricultural Income Stabilization Program.....	37,062,942	28,668,384
Compensation for Victims of Crime.....	18,665,000	19,440,000
Disaster Assistance	50,931,284	80,360,105
Flood Claims.....	39,496,791	65,093,392
Infrastructure Works Program.....	24,908,233	20,889,552
Liabilities for Contaminated Sites.....	<u>270,983,504</u>	<u>280,714,594</u>
Carried Forward.....	458,000,853	512,587,108

	2019	2018
	\$	\$
Brought Forward.....	458,000,853	512,587,108
Long Term Disabilities.....	38,637,000	43,884,000
Salaries and Benefits.....	97,964,146	101,595,215
Salaries and Benefits - Severance.....	119,126,412	118,078,926
Workers Compensation Board.....	42,602,187	40,697,323
Sundry.....	27,381,221	19,398,462
	<u>783,711,819</u>	<u>836,241,034</u>
PROVISION FOR FUTURE LOSSES ON GUARANTEES:		
Co-operative Loans.....	23,584	23,584
Film Loan Program.....	262,500	262,500
Manitoba Agricultural Services Corporation.....	9,067,910	8,968,563
Manitoba Grow Bonds.....	7,000	9,400
Rural Entrepreneurial Assistance Program.....	1,564,729	1,957,279
Other.....	40,412	40,412
	<u>10,966,135</u>	<u>11,261,738</u>
DEFERRALS:		
Deferred Revenue		
Courts - Fine Remittances.....	67,046,137	64,824,127
Cottage Lots.....	356,870	369,740
Government of Canada - Advances re: Shared Cost Programs Not Yet Claimed.....	21,888,938	9,721,101
Vehicle Registration.....	87,828,816	86,527,823
Other.....	61,602,616	67,399,187
	<u>238,723,377</u>	<u>228,841,978</u>
	<u>2,692,153,756</u>	<u>2,465,672,923</u>

AMOUNTS HELD IN TRUST FOR INVESTMENT OR ADMINISTRATION

As at March 31, 2019

	2019 \$	2018 \$
GOVERNMENT BUSINESS ENTERPRISES		
ON DEPOSIT FOR INVESTMENT:		
Manitoba Hydro-Electric Board.....	725,000,000	454,000,000
Manitoba Public Insurance Corporation.....	2,820,336,221	2,507,969,856
	3,545,336,221	2,961,969,856

GOVERNMENT ORGANIZATIONS

ON DEPOSIT FOR INVESTMENT:		
Communities Economic Development Fund.....	533,221	518,143
Community Colleges -		
Assiniboine Community College.....	28,943,773	22,194,155
University College of the North.....	10,792,621	10,178,278
Red River College.....	1,454,230	883,019
Red River College Bursary and Scholarship Fund.....	30,171,621	29,185,531
Leaf Rapids Town Properties Limited.....	851	838
Liquor & Gaming Authority of Manitoba.....	2,678,551	5,067,292
Manitoba Agricultural Services Corporation.....	759,579,565	677,500,155
Manitoba Arts Council.....	950,874	852,163
Manitoba Centennial Centre Corporation.....	502,268	402,487
Manitoba Centennial Centre Corporation - Foundation of the Future.....	104,965	108,440
Manitoba Development Corporation.....	113,426,198	118,476,310
Manitoba Horse Racing Commission.....	279,188	274,840
Manitoba Opportunities Fund Ltd.....	16,114,040	16,095,190
Special Operating Agencies -		
Crown Lands and Property Agency.....	672,737	672,695
Entrepreneurship Manitoba.....	6,055,859	3,990,070
Food Development Centre.....	41,155	500,278
Industrial Technology Centre.....	420,056	390,149
Manitoba Education, Research, and Learning Information Networks.....	1,072,767	1,466,370
Manitoba Financial Services Agency.....	25,675,521	21,701,189
Manitoba Learning Resource Centre.....	64,195	64,195
Materials Distribution Agency.....	-	512,000
Office of the Fire Commissioner.....	8,914,536	8,789,205
Pineland Forest Nursery.....	-	187,033
Public Guardian and Trustee of Manitoba.....	9,865,500	10,415,500
Vehicle and Equipment Management Agency.....	6,457,887	1,432,858
Vital Statistics.....	295,589	93,900
	1,025,067,768	931,952,283

	2019	2018
	\$	\$
ON DEPOSIT FOR ADMINISTRATION:		
Manitoba Agricultural Services Corporation.....	58,072,736	58,072,098
Manitoba Development Corporation.....	1,007,758	177,111
Manitoba Floodway and East Side Road Authority.....	1,125,868	1,813,355
Liquor & Gaming Authority of Manitoba.....	200,246	148,275
Manitoba Health Services Insurance Plan.....	126,730,000	247,142,234
Manitoba Housing and Renewal Corporation.....	66,581	71,616
Manitoba Water Services Board.....	17,410	19,863
Public Schools Finance Board -		
Capital Facilities Payroll.....	6,286	113,432
Special Operating Agencies -		
Entrepreneurship Manitoba.....	3,458,871	2,572,347
Manitoba Financial Services Agency.....	561,273	487,554
Materials Distribution Agency.....	161,511	247,882
Manitoba Education, Research, and Learning Information Networks.....	72,355	20,169
Office of the Fire Commissioner.....	1,015,988	8,795,106
Public Guardian and Trustee of Manitoba.....	142,188	116,601
Vehicle and Equipment Management Agency.....	14,633,406	1,305,271
Vital Statistics.....	899,025	548,846
Special Operating Agencies Financing Authority.....	1,119,795	1,135,870
	<u>209,291,297</u>	<u>322,787,630</u>

FIDUCIARY AND OTHER GOVERNMENT RELATED TRUSTS

ON DEPOSIT FOR INVESTMENT:		
Agencies Self Insurance.....	29,957,714	20,572,286
Cormorant Community Council.....	117,637	111,992
Criminal Property Forfeiture Fund Council.....	3,306,141	1,291,840
Critical Wildlife Habitat Program.....	75,609	74,439
Domtar Perpetual Care Security Fund.....	606,734	597,277
Employee Charitable Donations.....	2,104,239	1,954,827
Easterville Community Council.....	41,820	41,194
Federal Gas Tax.....	4,014,870	6,025,686
Government Departments -		
Finance - Sundry Trust.....	3,922	3,898
Finance - Employment Standards.....	238,780	175,817
Infrastructure - Dealer Bonds.....	121,352	119,461
Justice - Civil Litigation Branch.....	2,249,705	2,215,946
Hudson Bay Co. Archives.....	71,233	84,705
Manitoba Developmental Centre.....	161,818	159,298
Carried Forward.....	43,071,574	33,428,666

	2019	2018
	\$	\$
Brought Forward.....	43,071,574	33,428,666
Manitoba Transit Agreement.....	142,702	140,480
MLA Pension Funds.....	29,266	4,839
Nelson House Community Council.....	-	111,987
Northern Communities.....	4,706,953	4,847,460
Norway House Community Council.....	106,484	180,795
Provincial Archives Bequests.....	47,750	47,027
Provincial/Territorial Base Funding Agreement.....	647,612	3,759,876
Public Utilities Board.....	443	436
Selkirk Mental Health Centre.....	43,239	42,592
Sherridon Community Council.....	299,898	268,306
Strategic Investment Fund.....	32,944	32,451
Training Completion Fund.....	2,797,133	2,755,058
Treaty Land Entitlement - Timber Dues.....	9,771	22,853
Water Stewardship.....	770,790	758,777
	<u>52,706,559</u>	<u>46,401,603</u>
ON DEPOSIT FOR ADMINISTRATION:		
Aboriginal Education Research Forum.....	7,403	5,421
Agencies Self Insurance.....	4,140,097	7,007,051
Amounts Collected on Behalf of Municipalities and Local Governments re: Permits and Leases.....	1,854,682	1,781,120
Assiniboine Community College Renovations.....	178,239	178,239
Aquatic Invasive Species.....	122,861	-
Brace Building Resilience Adaption Capacity.....	36,500	-
Brandon Chiller Project.....	84,279	84,279
Builders' Lien Act.....	4,765,251	4,731,092
Canada-Manitoba CUSB.....	-	25,000
Canada-Manitoba Fisheries Initiative.....	16,700	16,700
Canada-Manitoba Infrastructure.....	(1,611,951)	(5,574,802)
Canadian Heritage Centre.....	25,744	25,744
Churchill Regional Health Authority.....	261,230	261,230
Clean Environment Commission - Participant Assistance Program.....	-	37,133
Community Connections	3,319,356	2,759,480
Community Safety Synergy Refund.....	172,119	-
Conferences and Seminars.....	210,150	239,087
Consumer Protection Act.....	260,292	240,292
Contractual Holdbacks.....	2,077,849	2,073,367
Cooperative Parks Promotion.....	55,543	45,463
Crime Prevention Awards.....	7,226	7,226
Criminal Property Forfeiture Act.....	2,304,768	4,156,093
Criminal Property Forfeiture Legal Fees.....	41	20,968
Carried Forward.....	18,288,379	18,120,183

	2019	2018
	\$	\$
Brought Forward.....	18,288,379	18,120,183
Dealer's Bond.....	13,634	13,634
Donations - Manitoba School for the Deaf.....	52,986	52,986
Employee Charitable Donations.....	54,043	271,499
FDC Project #106044.....	44,649	44,649
Federal Gas Tax.....	808,291	580,286
Federal Proceeds of Crime.....	671,254	550,478
Forest Renewal Program.....	490,000	-
Guarantee Deposits.....	4,035,203	3,989,705
Hecla Lighthouse Trust.....	41,013	60,000
Innovation Trust.....	200,750	200,750
Justice Contingent.....	83,618	166,018
Judges' Parking.....	20,065	23,459
Lake Sturgeon.....	23,213	-
Land Sat TM Imagery Update.....	308,813	308,813
Leaf Rapids Town Property.....	26,160	34,226
LiDAR Data Acquisition.....	240,000	240,000
Lighthouse Trust Fund.....	11,738	11,738
MANCOR.....	836,749	794,154
Manitoba 2000 FAS Conference.....	87,345	60,542
Manitoba Fish Hatcheries.....	1,305,574	-
Manitoba Jobs Fund.....	5,859	5,859
Manitoba Liquor and Lotteries Corporation.....	26,474	26,474
Manitoba Manager's Network.....	-	145,828
Manitoba Opportunities Fund.....	15,175	14,790
Manitoba Potash Corporation.....	34,850	30,895
Manitoba Tree Improvement Co-op.....	61,648	61,648
Migratory Waterfowl Permits and Stamps.....	-	36
Minister of Rural Development.....	10,995,959	9,674,806
Missing Royalty Owner.....	1,384,874	868,962
M R E M Suspense Account.....	20,704	20,761
National Forest Inventory.....	335,580	298,288
NCB Evaluation.....	42,478	42,478
Office of the Auditor General.....	5,041	5,041
Ortho Refresh Program.....	1,626	1,626
Paint Lake Fire Hall Expansion.....	200	1,000
Petroleum Tax & Royalty	6,040,920	6,690,920
Program Partnership - MAF.....	492,561	10,340
PVS - Act Surety Claims.....	90,000	95,000
Royalties - Geocomp Sales.....	9,963	9,963
Security Deposit Compensation Fund.....	144,375	169,815
Carried Forward.....	47,351,764	43,697,650

	2019	2018
	\$	\$
Brought Forward.....	47,351,764	43,697,650
Selkirk Mental Health Centre Trust.....	124,603	125,675
Suitors' Money Act.....	14,498,238	13,511,215
Sundry.....	996,252	107,241
Training Completion Fund.....	1,057,469	801,888
Veterinary Services - Recruitment Fund.....	67,590	38,580
Victims Criminal Property Grants.....	256,450	50,508
Winnipeg Folk Festival.....	116,822	106,146
Winnipeg Permits.....	(63,934)	93,423
WCFS Internally Restricted Funds.....	39,010	40,744
	<u>64,444,264</u>	<u>58,573,070</u>
	<u>4,896,846,109</u>	<u>4,321,684,442</u>

GUARANTEES

As at March 31, 2019

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

Purpose	Guarantee Authorized	Principal Amount Outstanding Under Guarantee As at March 31, 2019
Assiniboine Community College.....	1,500,000	-
Blue Cross.....	4,200,000	-
Canadian Museum for Human Rights.....	25,000,000	4,450,000
CentrePort Canada Inc	3,000,000	1,848,809
Entrepreneurship Manitoba.....	5,000,000	3,581,168
Friends of Upper Fort Garry.....	2,000,000	1,302,000
Manitoba Film Guarantee Program.....	1,958,333	-
Manitoba Housing and Renewal Corporation.....	20,000,000	11,146,597
Manitoba Liquor & Lotteries Corporation.....	45,000,000	-
Manitoba Opportunities Fund Ltd (Note).....	24,219,414	24,219,414
Manitoba Student Aid Program.....	20,000,000	32,283
Red River College.....	5,000,000	4,400,000
Red River College Innovation Centre.....	54,800,000	-
Rural Municipality of Richot.....	1,035,000	40,510
Sand Hills Casino.....	500,000	-
Triple B Stadium Inc.....	35,300,000	25,827,970
University College of The North.....	2,000,000	-
University of Winnipeg.....	<u>27,000,000</u>	<u>25,564,650</u>
	<u><u>277,512,747</u></u>	102,413,401
Securities Guaranteed by the Province -		
The Manitoba Hydro-Electric Board.....		<u>61,186,000</u>
		<u><u>163,599,401</u></u>

Note: The Manitoba Development Corporation is administering these guarantees for the Province.

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

As at March 31, 2019

	Cash On Hand	Cash In Bank	Bonds and Other Securities	2019 Balance	2018 Balance Restated
FINANCE:					
Sustainable Development.....	-	-	338,470	338,470	338,470
Manitoba Development Corporation.....	-	-	1	1	1
Environmental Operations Divisions.....	-	-	500,000	500,000	500,000
Sport, Culture and Heritage.....	-	-	5,000	5,000	5,000
Finance.....	-	-	484,178	484,178	484,178
Justice.....	-	-	46,030	46,030	46,030
Public Service Group					
Insurance Fund.....	-	-	244,924,550	244,924,550	234,422,141
OTHER GOVERNMENT DEPARTMENTS:					
Education and Training.....	993	8,581	-	9,574	-
Families.....	2,260	95,480	161,818	259,558	235,538
Growth, Enterprise and Trade.....	-	215,399	179,389	394,788	452,292
Health, Seniors and Active Living.....	3,652	88,251	43,239	135,142	135,119
Indigenous and Northern Relations.....	100	9,290,017	-	9,290,117	9,039,294
Justice.....	16,446	6,466,039	-	6,482,485	5,978,469
	<u>23,451</u>	<u>16,163,767</u>	<u>246,682,675</u>	<u>262,869,893</u>	<u>251,636,532</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 \$245M Public Services Group Insurance Fund (PSGIF) pooled investment funds for equities and unitized bonds, which are recorded at market value. The PSGIF 2018 figure is restated to reflect the market value of the funds.

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.

TABLE OF CONTENTS	PAGE
UNDER THE FINANCIAL ADMINISTRATION ACT:	
Statement of the Total Amount of Debt or Obligation Due Her Majesty Written Off in Whole or in Part.	69
Statement of Special Warrants.	70
Explanatory Comments Regarding Special Warrants.	71
Statement of the Claims Settled.	72
Statement of Expenditures Related to Capital and Future Contract Commitments.	73
Statement of Revenue and Expense Related to Roadway and Municipal Infrastructure.	75
UNDER THE FISCAL RESPONSIBILITY AND TAXPAYER PROTECTION ACT:	
Statement of Calculation of Surplus or Deficit Under The Fiscal Responsibility and Taxpayer Protection Act.	76
UNDER THE NORTHERN AFFAIRS ACT:	
Northern Affairs Fund.	79

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

**As Required by Section 24(b) of The Financial Administration Act
For the Year Ended March 31, 2019**

	\$	\$
AGRICULTURE (III)		
Manitoba Agricultural Services Corporation.....	1,408,788	
Manitoba Agricultural Crown Lands.....	<u>12,455</u>	1,421,243
EDUCATION AND TRAINING (XVI)		
Accounts Receivable.....		43,227
FAMILIES (IX)		
Accounts Receivable.....		424,203
FINANCE (VII)		
Levy for Health and Education.....	10,417	
Motive Fuel Tax.....	260	
Retail Sales Tax.....	<u>766,721</u>	777,398
HEALTH, SENIORS AND ACTIVE LIVING (XXI)		
Accounts Receivable.....		25,281
SUSTAINABLE DEVELOPMENT (XII)		
Accounts Receivable.....		35,107
		<u>2,726,459</u>

**STATEMENT OF SPECIAL WARRANTS OF HER 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, 2019**

OPERATING EXPENSES			\$
AGRICULTURE (III)			
February 13, 2019	3.3	Risk Management, Credit and Income Support Programs.....	4,475,000
FAMILIES (IX)			
February 13, 2019	9.2	Community Service Delivery.....	2,215,000
February 13, 2019	9.4	Child and Family Services.....	17,208,000
GROWTH, ENTERPRISE AND TRADE (X)			
February 13, 2019	10.4	Resource Development.....	8,937,000
HEALTH, SENIORS AND ACTIVE LIVING (XXI)			
February 13, 2019	21.7	Health Services Insurance Fund.....	(11,641,000)
MUNICIPAL RELATIONS (XIII)			
February 13, 2019	13.4	Financial Assistance.....	574,000
SPORT, CULTURE AND HERITAGE (XIV)			
February 13, 2019	14.3	Information Resources.....	(359,000)
OTHER APPROPRIATIONS (XXVII)			
February 13, 2019	27.1	Emergency Expenditures.....	16,544,000
		Total Special Warrants.....	37,953,000

**EXPLANATORY COMMENTS REGARDING SPECIAL WARRANTS
AS SHOWN ON
THE STATEMENT OF SPECIAL WARRANTS
For the Year Ended March 31, 2019**

PART A - OPERATING EXPENSES	\$
Special Warrants amounting to \$37,953,000 were issued during the year ended March 31, 2019.	
DEPARTMENT OF AGRICULTURE (III)	
To provide additional funding for the Agricultural Income Stabilization program.....	4,475,000
DEPARTMENT OF FAMILIES (IX)	
To provide additional funding for the Community Living disABILITY Services program.....	2,215,000
To provide additional funding for the Authorities and Maintenance of Children programs.....	17,208,000
DEPARTMENT OF GROWTH, ENTERPRISE AND TRADE (X)	
To provide additional funding for the Resource Development programs.....	8,937,000
DEPARTMENT OF HEALTH, SENIORS AND ACTIVE LIVING (XXI)	
To provide additional recovery authority for Pharmacare expenditures incurred by clients of the Department of Families.....	(11,641,000)
DEPARTMENT OF MUNICIPAL RELATIONS (XIII)	
To provide additional funding for Grants to Municipalities in Lieu of Taxes.....	574,000
DEPARTMENT OF SPORT, CULTURE AND HERITAGE (XIV)	
To provide additional recovery authority for Information Resources programs.....	(359,000)
OTHER APPROPRIATIONS (XXVII)	
To provide additional funding for the Emergency Expenditures programs.....	16,544,000
Special Warrants Total.....	37,953,000

STATEMENT OF THE CLAIMS SETTLED

As Required by Section 41(7) of The Financial Administration Act

For the Year Ended March 31, 2019

	\$
Families (IX).....	180,336
Finance (VII).....	972,326
Infrastructure (XV).....	111,043
Justice (IV).....	69,961
Sustainable Development (XII).....	<u>13,163</u>
	<u><u>1,346,829</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, 2019**

DEPARTMENT	FUTURE COMMITMENT
	\$
LEGISLATIVE ASSEMBLY (I)	
Service contracts.....	85,500
	<u>85,500</u>
EXECUTIVE COUNCIL (II)	
Service contracts.....	10,872
	<u>10,872</u>
AGRICULTURE (III)	
Service contracts.....	12
	<u>12</u>
CIVIL SERVICE COMMISSION (XVII)	
Service contracts.....	330
	<u>330</u>
EDUCATION AND TRAINING (XVI)	
Service contracts.....	205,399
	<u>205,399</u>
FAMILIES (IX)	
Service contracts.....	58,104,885
Rental of capital assets.....	1,085,204
Acquisition or construction of capital	800,000
Other.....	1,236,178
	<u>61,226,267</u>
FINANCE (VII)	
Service contracts.....	177,669,778
Acquisition or construction of capital	16,031,886
Other.....	11,759,730
	<u>205,461,394</u>
GROWTH, ENTERPRISE AND TRADE (X)	
Service contracts.....	91,713
	<u>91,713</u>
HEALTH, SENIORS AND ACTIVE LIVING (XXI)	
Service contracts.....	2,394,934
	<u>2,394,934</u>
INFRASTRUCTURE (XV)	
Service contracts.....	7,576
Acquisition or construction of capital	158,658,967
Other.....	256,866
	<u>158,923,409</u>

DEPARTMENT	FUTURE COMMITMENT
	\$
JUSTICE (IV)	
Service contracts.....	2,365,585
Acquisition or construction of capital	3,123,863
	<u>5,489,448</u>
MUNICIPAL RELATION (XIII)	
Service contracts.....	4,188
	<u>4,188</u>
OTHER APPROPRIATIONS (XXVII)	
Other.....	4,968,520
	<u>4,968,520</u>
SPORT, CULTURE AND HERITAGE (XIV)	
Service contracts.....	14,504
	<u>14,504</u>
SUSTAINABLE DEVELOPMENT (XII)	
Service contracts.....	192,766,567
Acquisition or construction of capital	1,847,000
	<u>194,613,567</u>
TOTAL	<u><u>633,490,057</u></u>

NOTE: The Appropriation Act, 2018 authorizes the Government to commit to expenditures up to an amount not exceeding \$820,000,000 for the purpose of ensuring completion of projects or fulfilling contracts initiated in the year ended March 31, 2019. Any expenditures so committed must be included in the estimates of the fiscal year in which the expenditure is to be made or incurred.

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

**As Required by Section 67.1(2) of The Financial Administration Act
For the Year Ended March 31, 2019**

	2019	2018
	\$	\$
REVENUE		
Net Gasoline and Motive Fuel Tax - Note 1.....	347,406,209	343,715,758
	347,406,209	343,715,758
Less: Tax attributed to aircrafts and locomotives.....	18,832,475	17,071,472
TOTAL REVENUE	328,573,734	326,644,286
EXPENSES		
Highways and Transportation Programs	22,558,485	45,252,779
Construction and Maintenance		
Maintenance and preservation of provincial trunk highways, provincial roads and related projects.....	127,732,921	148,233,331
Winter roads.....	8,680,671	8,981,599
Infrastructure assets - provincial roads and highways.....	410,070,818	387,018,431
Road construction and maintenance.....	546,484,410	544,233,360
General assets - road related.....	5,346,181	5,296,349
Other construction and maintenance.....	5,346,181	5,296,349
Total Construction and Maintenance.....	551,830,591	549,529,709
TOTAL EXPENSES	574,389,076	594,782,488
NET RESULT FOR THE YEAR	(245,815,342)	(268,138,202)

Note 1: Amount refers to proceeds of tax paid into the Consolidated Fund, net of authorized refunds.

**STATEMENT OF CALCULATION OF SURPLUS OR DEFICIT
UNDER THE FISCAL RESPONSIBILITY AND
TAXPAYER PROTECTION ACT
(Unaudited)
For the Year Ended March 31, 2019**

	(\$ millions)		
	Budget	2019	2018 Restated
Revenue	16,787	16,975	16,152
Expenditure	17,423	17,138	16,846
Net Result	<u>(636)</u>	<u>(163)</u>	<u>(694)</u>
Year-end Adjustments/Lapse	(115)	-	-
Net Income (Loss)	<u>(521)</u>	<u>(163)</u>	<u>(694)</u>
Less adjustments:			
1) Net Income Manitoba Hydro	(100)	(121)	(37)
2) Rainy Day Fund (also known as the Fiscal Stabilization Account)	(50)	(407)	(50)
Deficit balance for the purposes of The Fiscal Responsibility and Taxpayer Protection Act	<u>(671)</u>	<u>(691)</u>	<u>(781)</u>
Baseline Deficit*	<u>(824)</u>	<u>(824)</u>	<u>(924)</u>
* Baseline Deficit, March 31, 2018	(924)		
Annual Reduction	<u>100</u>		
Baseline Deficit, March 31, 2019	<u>(824)</u>		

**STATEMENT OF CALCULATION OF SURPLUS OR DEFICIT
UNDER THE FISCAL RESPONSIBILITY AND
TAXPAYER PROTECTION ACT
(Unaudited)
For the Year Ended March 31, 2019**

1. The Fiscal Responsibility and Taxpayer Protection Amendment Act requires the government not to incur a deficit greater than the baseline amount and penalizes ministers by reducing their salaries if this requirement is not met. The deficit amount is calculated in accordance with provisions of the Act, which sets out a starting baseline of \$924 million in 2018 that is reduced by \$100 million per year thereafter. For the fiscal year 2019, the baseline amount is \$824 million.

2. While in a deficit position, the Act requires the government to withhold 20% of the ministerial salaries. This percentage will increase to 40% if the government has a deficit exceeding the baseline amount for two consecutive years. The withheld amounts will be paid back to the ministers if there is no deficit incurred or if the deficit is below the baseline amount. However, the repayment amounts will be prorated if the deficit is below the baseline amount by less than \$100 million.

3. For the 2019 fiscal year, the actual deficit is below the baseline amount by \$133 million. The Government is therefore in compliance with the Act. Once this report is tabled in the Assembly, the following withheld amounts will be paid back.

	Amount of Salaries Withheld	Salary Reduction	Amount to be Paid Back
Pallister, Hon. B.	\$15,796	-	\$15,796
Clarke, Hon. E.	10,321	-	10,321
Cox, Hon. C.	10,321	-	10,321
Cullen, Hon. C.	10,321	-	10,321
Eichler, Hon. R.	10,321	-	10,321
Fielding, Hon. S.	10,321	-	10,321
Friesen, Hon. C.	10,321	-	10,321
Goertzen, Hon. K.	10,321	-	10,321
Pedersen, Hon. B.	10,321	-	10,321
Schuler, Hon. R.	10,321	-	10,321
Squires, Hon. R.	10,321	-	10,321
Stefanson, Hon. H.	10,321	-	10,321
Wharton, Hon. J.	10,321	-	10,321
Wishart, Hon. I.	3,487	-	3,487
Total	\$143,135	-	\$143,135

September 01, 2019

NORTHERN AFFAIRS FUND

MANAGEMENT REPORT

The accompanying financial statements are the responsibility of management and have been prepared in accordance with the Canadian public sector accounting standards 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 responsibility of the Auditor General for Manitoba is to express an independent professional opinion as to whether the financial statements are presented fairly in all material respects.

The Executive Financial Officer has reviewed and approved these financial statements.

On Behalf of Management

Original signed by

Brenda Y. Feng
Executive Financial Officer
Financial and Administrative Services
Department of Indigenous and Northern Relations



Auditor General
MANITOBA

INDEPENDENT AUDITOR'S REPORT

To the Minister of Indigenous and Northern Relations
To the Legislative Assembly of Manitoba

We have audited the accompanying financial statements of Northern Affairs Fund, which comprise the statement of financial position as at March 31, 2015, and the statements of operations and accumulated surplus, change in net financial assets / debt and cash flow for the year ended March 31, 2015, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Northern Affairs Fund as at March 31, 2015 and the results of its operations, changes in net financial assets / debt and its cash flows for the year ended March 31, 2015 in accordance with Canadian public sector accounting standards.

Office of the Auditor General

Office of the Auditor General
February 12, 2019
Winnipeg, Manitoba

NORTHERN AFFAIRS FUND
STATEMENT OF FINANCIAL POSITION
As at March 31, 2015

	2015	2014
Financial Assets		
Cash and cash equivalents (Note 3)	\$ 12,268,571	\$ 11,437,945
Accounts receivable (Notes 4, 5, 10)	2,294,581	2,379,939
Total Financial Assets	14,563,152	13,817,884
Liabilities		
Accounts payable (Notes 6, 10)	1,474,939	2,226,362
Loans payable (Note 7)	23,452,858	17,698,705
Total Liabilities	24,927,797	19,925,067
Net Debt	(10,364,645)	(6,107,183)
Non-Financial Assets		
Construction in progress (Note 8)	11,172,614	12,047,685
Total Non-Financial Assets	11,172,614	12,047,685
Accumulated Surplus	\$ 807,969	\$ 5,940,502

The accompanying notes are an integral part of these financial statements.

NORTHERN AFFAIRS FUND
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
For the Year Ended March 31, 2015

	2015	2014
Revenues		
Aboriginal and Northern Communities	\$ 13,257,926	\$ 14,549,683
Aboriginal and Northern Affairs	1,094,570	1,134,778
Department of Local Government	148,368	158,747
Department of Finance	2,869,310	2,889,000
Department of Family Services and Consumer Affairs	146,279	45,600
Federal Gas Tax	479,711	465,469
Cottage Subdivision Funds	552,836	532,782
Manitoba Hydro	-	200,000
Specific Purpose - Various (Note 10)	161,480	579,312
Cottage Administration Fees	23,077	21,062
Tax Revenue (Sch 2, NTRA)	2,359,370	2,320,462
Total Revenue	21,092,927	22,896,895
Expenses		
Aboriginal and Northern Communities	18,562,505	15,270,898
Aboriginal and Northern Affairs	1,317,432	1,061,645
Department of Local Government	136,832	137,801
Department of Finance	2,775,962	2,800,150
Department of Family Services and Consumer Affairs	47,754	44,163
Federal Gas Tax	-	92,721
Cottage Subdivision Funds	537,569	493,519
Manitoba Hydro	83,461	187,495
Specific Purpose - Various	493,131	478,245
Cottage Administration Fees	10,250	13,257
Tax Administered Expenses (Sch 2, NTRA; Note 10)	2,260,564	2,167,927
Total Expenses	26,225,460	22,747,821
Annual Surplus/(Deficit)	(5,132,533)	149,074
Accumulated Surplus at Beginning of Year	5,940,502	5,791,428
Accumulated Surplus, End of Year	\$ 807,969	\$ 5,940,502

The accompanying notes are an integral part of these financial statements.

NORTHERN AFFAIRS FUND
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS/DEBT
For the Year Ended March 31, 2015

	2015	2014
Annual Surplus/(Deficit)	\$ (5,132,533)	\$ 149,074
Non-Financial Assets		
New construction costs (Note 8)	(4,456,302)	(7,824,538)
Closed projects (Note 8)	5,331,373	3,448,593
	875,071	(4,375,945)
Decrease in Net Financial Assets	(4,257,462)	(4,226,871)
Net Financial Assets/(Debt), Beginning of Year	(6,107,183)	(1,880,312)
Net Financial Debt, End of Year	\$ (10,364,645)	\$ (6,107,183)

The accompanying notes are an integral part of these financial statements.

**NORTHERN AFFAIRS FUND
STATEMENT OF CASH FLOW
For the Year Ended March 31, 2015**

	2015	2014
Cash provided by (used in) :		
Operating Activities		
Annual deficit	\$ (5,132,533)	\$ 149,074
Change in:		
Accounts receivable	85,358	728,172
Accounts payable	(751,423)	(3,248,698)
Cash used in operating activities	(5,798,598)	(2,371,452)
Capital Activities		
Increase in construction in progress	875,071	(4,375,945)
Cash used in capital activities	875,071	(4,375,945)
Financing Activities		
(Decrease)/Increase in loans payable	5,754,153	4,811,558
Cash provided by (used in) financial transactions	5,754,153	4,811,558
Decrease in Cash	830,626	(1,935,839)
Cash and Cash Equivalents, Beginning of Year	11,437,945	13,373,784
Cash and Cash Equivalents, End of Year (Note 3)	\$ 12,268,571	\$ 11,437,945

Supplemental Cash Flow Information

Interest Received	\$ 181,123	\$ 173,974
Interest Paid	\$ 562,010	\$ 513,922

The accompanying notes are an integral part of these financial statements.

**NORTHERN AFFAIRS FUND
SPECIFIC PURPOSE FUNDS AND ACCUMULATED SURPLUS
For the Year Ended March 31, 2015**

	Balance	Revenue	Expense	SPF Transfers	Transfer from Taxation Fund Account (Note 10)	Balance
	March 31, 2014					March 31, 2015
Aboriginal and Northern Communities						
Community Council Funds (Note 11)	\$ (2,104,529)	\$ 12,814,827	\$ 17,831,789	\$ 235,983		\$ (6,885,508)
Community Capital Support	(85,890)	443,099	730,716			(373,507)
	(2,190,419)	13,257,926	18,562,505	235,983	-	(7,259,015)
Cottage Administration Fees						
	69,993	23,077	10,250	1,586		84,406
Aboriginal and Northern Affairs						
Department Revenue/Transfer Payments	-	580,482	580,482			-
RBC Payment Distribution	145	500	1,306	950		289
Firefighters Insurance	103,416		21,398			82,018
Fire Inspections	40,710					40,710
CDO Pilot Project	64,681					64,681
Fire Trucks and Equipment	134,247					134,247
Fire Training	129,728		38,001			91,727
Sturgeon Landing Road	11,341	17,138	1,679	(6,012)		20,788
Sturgeon Gill Road	2,538	10,110	20,119		7,471	-
Gull Bay (Long Point) Road	1,459			(1,459)		-
Northern Youth Empowerment Initiative	84,956					84,956
Community Ergonomics	25,782		2,852			22,930
Northern Consultation Board	8,115		8,378			(263)
Northern Ministers Development Forum	11,708	135,000	7,079	25,000		164,629
Workplace Safety and Health Training	8,248		73,821	80,000		14,427
Workplace Safety and Health Equipment	8,056		6,471			1,585
Constable Program	25,691	5,886	5,886			25,691
Community Clerk Workshop	37,482		11,523	(1,546)		24,413
Water Operator Certification	26,506	10,636	19,710			17,432
Incorporation	285,253					285,253
Water Treatment Plant Assessments	98,119		50,000	(10,555)		37,564
Surveys	28,000		17,751			10,249
Bluff Road	3,787	441	441	(3,787)		-
Resource Management Boards	71,558	156,300	56,200			171,658
Resource Management Boards Wildlife Projects	40,000	129,335	167,348			1,987
Hollow Water Waste Disposal Site	68,315	48,742	56,425			60,632
Modular Accredited Training	7,705			(7,705)		-
911 Emergency Services	170,750		170,562	58,725		58,913
North Central Northern Summer Students	7,786			5,714		13,500
	1,506,082	1,094,570	1,317,432	146,796		1,430,016
Department of Municipal Government						
Video Lottery Support Payments/Municipal Program Grant	4,712	148,368	136,832	(16,248)		-
Department of Municipal Government						
General Assistance Grant	177,691	2,869,310	2,775,962	(9,003)		262,036
Department of Jobs and Economy						
Building Independence	1,415	146,279	47,754	(100,000)		(60)
Federal Gas Tax						
	2,332,651	479,711	-	(170,444)		2,641,918
Cottage Subdivision Funds						
Northern Affairs Levy	702,397	552,836	537,569			717,664
Manitoba Hydro						
Nelson River Archaeological Survey	49,419		21,217			28,202
Pimichikamak Archaeological Project	205,848		37,352			168,496
SWAP 2006	219,322		24,892			194,430
	474,589	-	83,461			391,128
Specific Purpose - Various						
Nelson House Claims Account	11,414	93				11,507
Sturgeon Management Program	4,198	130,000	103,785			30,413
Winnipegosis Lake Water Study	77,500					77,500
Cross Lake Negotiations	6,965					6,965
Northern Healthy Foods Initiative	203,403	31,387	186,372			48,418
Treaty Land Entitlement	199,689		3,750			195,939
OPCN/CUFMA	157,725		66,228	100,000		191,497
MMF Hist Research/Tripartite	89,846		11,629			78,217
Consultation Unit	45,163					45,163
Land Use Planning	46,334			(46,334)		-
Thompson Lake Front	2,536			(2,536)		-
Property Tax Enhancement (Note 10)	543,159		121,367	(139,800)	9,807	291,799
	1,387,932	161,480	493,131	(88,670)	9,807	977,418
Accumulated Surplus (Deficit)	\$ 4,467,043	\$ 18,733,557	\$ 23,964,896	\$ -	\$ 9,807	\$ (754,489)

The accompanying notes are an integral part of these financial statements.

NORTHERN AFFAIRS FUND
NET TAX REVENUES ADMINISTERED AND ACCUMULATED SURPLUS
For the Year Ended March 31, 2015

	2015	2014
Tax Revenues		
Taxation levies	\$ 1,464,458	\$ 1,441,791
Grants in lieu of Taxes	700,676	694,682
Tax penalties	135,074	124,347
Rentals - Hay and Grazing	57,568	58,422
Other	1,594	1,220
Total Tax Revenues	2,359,370	2,320,462
Administered Expenses		
Frontier school division special levy	1,073,553	1,066,424
Public schools finance board - support levy	471,083	461,797
Municipal levy	462,674	380,113
Hay and Grazing leases	23,441	23,043
Department of Local Government	51,002	49,573
Budgeted allowance for doubtful accounts	167,164	181,849
Other	11,647	5,128
Total Administered Expenses	2,260,564	2,167,927
Net Tax Revenue Administered	98,806	152,535
Accumulated Surplus at Beginning of Year	1,473,459	1,462,115
Transfer to Specific Purpose Funds Account (Note 10)	(9,807)	(141,191)
Accumulated Surplus at End of Year	\$ 1,562,458	\$ 1,473,459

The accompanying notes are an integral part of these financial statements.

1. Purpose of the Organization

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

a) 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.

b) 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.

2. Summary of Significant Accounting Policies

a) Basis of Accounting

The financial statements of the Fund are prepared by management in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

b) Revenues and Expenses

Revenue and expenses are recognized in the period in which the transaction or events occurred. Revenue and expenses are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impractical.

Interest revenue earned on short-term deposits is recognized in the period in which the transaction occurred and recorded on an accrual basis.

c) Government Transfers

Government transfers are recognized in the Fund's financial statements as expenses or revenues in the period that the events giving rise to the transfer occurred as long as the transfer is authorized, eligibility criteria, if any, have been met by the recipient, and a reasonable estimate of the amount can be made.

d) Construction in Progress

Construction in Progress represents purchased or constructed assets and is recorded at cost. When the asset is completed and ready to be put into use for the community the asset is authorized as completed and project closed. Subsequently the closed project/asset is transferred to the community by clearing through the Community Council Funds specific purpose account.

e) Cash and Cash Equivalents

Cash and cash equivalents includes cash and short-term deposits with maturities of three months or less from the deposit date and are held for meeting short-term commitments rather than for investing.

f) Financial Instruments

Financial instruments are classified into one of the two measurement categories; (a) fair value; or (b) cost or amortized cost. Financial instruments including cash and cash equivalents, accounts receivable and other receivables – Province of Manitoba, accounts payable and loans payable – Province of Manitoba are recorded at cost.

Gains and losses on financial instruments measured at fair value are recorded in accumulated surplus as re-measurement gains and losses until recognized. Upon disposition of the financial instruments, the cumulative re-measurement gains and losses are reclassified to the statement of operations.

As at March 31, 2015, the Fund does not have any financial instruments measured at fair value. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs.

The Fund did not incur any re-measurement gains and losses during the year ended March 31, 2015.

g) 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.

h) Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and contingent liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from management's best estimate as additional information becomes available in the future.

i) Administrative Support

Administrative services to the Fund are provided by the staff members of the Department of Aboriginal and Northern Affairs. Costs associated with these services are not recorded in the Fund's financial statements. The costs of these services for the year ended March 31, 2015 is estimated to be \$284,752 (2014 - \$243,608)

j) Budget

The statement of operations and accumulated surplus and the statement of change in net financial assets do not present budgeted financial results due to the nature of the Northern Affairs Fund which administers the funds on behalf of designated communities.

3. Cash and Cash Equivalents

	2015	2014
Cash – Specific Purpose Funds	\$7,679,960	\$5,920,952
Cash – Taxation Fund	109,907	241,291
Cash Equivalents	4,478,704	5,275,702
	\$12,268,571	\$11,437,945

Cash equivalents are 90 day callable deposits with an interest rate in range of 0.55%-0.94% and within the Province of Manitoba trust account. Deposits are normally held to maturity, but if early withdrawal is required the interest rates are applicable up to date of withdrawal.

4. Accounts Receivable

	2015	2014
Accounts Receivable - Province of Manitoba (Specific Purpose Funds)	\$832,180	\$1,006,224
Accounts Receivable-Taxation Fund (Note 5)	1,462,401	1,373,715
	\$2,294,581	\$2,379,939

5. Accounts Receivable-Taxation Fund

	2015	2014
Taxes Receivable, End of year	\$2,617,730	\$2,429,807
Allowance for Doubtful Accounts	(1,193,420)	(1,085,084)
Total Net Taxes Receivable, End of Year	1,424,309	1,344,723
Other Receivables –Province of Manitoba	38,092	28,992
	\$1,462,401	\$1,373,715

6. Accounts Payable

	2015	2014
Accounts Payable - Specific Purpose Funds		
Accrued Liabilities	\$863,091	\$1,782,907
Interest Payable	611,805	443,099
Accounts Payable-Taxation Fund	<u>43</u>	<u>356</u>
	\$1,474,939	\$2,226,362

7. Loans Payable

Loans from the Province of Manitoba include the following:

	<u>2015</u>	<u>2014</u>
Province of Manitoba, interest 4.45%, repayable in annual instalments plus interest until May 31, 2019 (Original draw November 30, 2009; \$2,600,000)	\$1,410,164	\$1,657,195
Province of Manitoba, interest 4.45%, repayable in annual instalments plus interest until May 31, 2019 (Original draw February 1, 2010; \$1,950,000)	1,049,676	1,233,557
Province of Manitoba, interest 4.95%, repayable in annual instalments plus interest until May 31, 2020 (Original draw May 11, 2010; \$1,600,000)	1,050,848	1,198,240
Province of Manitoba, interest 4.00%, repayable in annual instalments plus interest until May 31, 2025 (Original draw October 1, 2010; \$4,100,000)	3,168,334	3,401,050
Province of Manitoba, interest 3.875%, repayable in annual instalments plus interest until May 31, 2020 (Original draw March 31, 2011; \$1,000,000)	624,877	715,856
Province of Manitoba, interest 3.00%, repayable in annual instalments plus interest until May 31, 2022 (Original draw December 1, 2011; \$2,000,000)	1,495,139	1,658,400
Province of Manitoba, interest 3.00%, repayable in annual instalments plus interest until May 31, 2022 (Original draw March 31, 2012; \$2,000,000)	1,653,820	1,834,407
Province of Manitoba, interest 4.25%, repayable in annual instalments plus interest until May 31, 2034 (Original draw December 31, 2013; \$6,000,000)	6,000,000	6,000,000
Province of Manitoba, interest 3.50%, repayable in annual instalments plus interest until May 31, 2035 (Original draw December 31, 2014; \$7,000,000)	7,000,000	-
	<u>\$23,452,858</u>	<u>\$17,698,705</u>

Interest payable includes the following:

\$ 1,410,164 – 304 days, 4.45%	\$52,265
\$ 1,049,676 – 304 days, 4.45%	38,904
\$ 1,050,848 – 304 days, 4.95%	43,324

\$ 3,168,334 – 304 days, 4.00%	105,553
\$ 624,877 – 304 days, 3.875%	20,167
\$ 1,495,139 – 304 days, 3.00%	37,358
\$ 1,653,820 – 304 days, 3.00%	41,323
\$ 6,000,000 – 304 days, 4.25%	212,384
\$ 7,000,000 – 90 days, 3.50%	60,411
	<u>\$ 611,689</u>

Annual payments, made on May 31st, are as follows:

	Loan Principal	Interest
2015	1,491,787	763,252
2016	1,799,083	847,128
2017	1,870,439	775,772
2018	1,944,453	701,758
2019	2,021,465	624,745
Subsequent Years	14,325,631	4,112,764
	\$23,452,858	\$7,825,419

8. Construction in Progress

	2015	2014
Balance, Beginning of Year	\$12,047,685	\$7,671,740
New Construction Costs	4,456,302	7,824,538
Closed Projects	(5,331,373)	(3,448,593)
Balance, End of Year	\$11,172,614	\$12,047,685

9. Northern Affairs Fund – Specific Purpose Funds

The Northern Affairs Fund administers the following Specific Purpose Funds:

Aboriginal and Northern Affairs Communities:

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.

Community Capital Support – The Department of Aboriginal and Northern Affairs provides funding to satisfy principal and interest due on loans payable to the Province of Manitoba (community capital funding source).

NORTHERN AFFAIRS FUND
Notes to the Financial Statements
For the Year Ended March 31, 2015

Cottage Administration Fees:

Cottage Administration Fees – A portion of funds from the cottagers levy are set aside within the specific purpose fund to provide administrative support to cottage areas.

Aboriginal and Northern Affairs:

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.

RBC Payment Distribution – The Department of Aboriginal and Northern Affairs covers the costs for electronic bank transfer services for payroll cheques for communities and programs where funds are administered in trust.

Firefighters Insurance - The Department of Aboriginal and Northern Affairs provides to community volunteer fire fighters basic loss of life, accident and sickness benefits while on duty or participating in training. The Department provides this insurance at no cost to the community or volunteer fire fighter through the Volunteer Firemen's Insurance Services (VFIS).

Fire Inspections - The Department of Aboriginal and Northern Affairs is responsible for completing inspections in all communities as per the Fire Safety Inspections Regulation of *The Fires Prevention and Emergency Response Act*.

CDO Pilot Project – 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.

Sturgeon Landing Road – The Department of Aboriginal and Northern Affairs provides funding to maintain the Sturgeon Landing Road and recovers 50% of the costs from the Saskatchewan Provincial Government.

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.

NORTHERN AFFAIRS FUND
Notes to the Financial Statements
For the Year Ended March 31, 2015

Northern Youth Empowerment Initiative – The Department of Aboriginal and Northern Affairs provides funding and program support to youth-focused programs or projects in Northern Manitoba.

Community Ergonomics – The Department of Aboriginal and Northern Affairs provides funding as per Workplace Safety and Health Regulation 217/2006 to assist community councils with developing a Community Ergonomic Plan (CEP).

Northern Consultation Board – The Department of Aboriginal and Northern Affairs provides funding to assist the Board with reviewing/addressing matters and providing recommendations concerning any proposals with respect to the incorporation process.

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.

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

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

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

Community Clerk Workshop – The Department of Aboriginal and Northern Affairs provides funding to support training and development of the Community Administrative Officers and support staff.

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

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

WTP Assessments – The Department of Aboriginal and Northern Affairs provides funding of engineering assessments on all water treatment plants within Aboriginal and Northern Affairs jurisdiction to meet legislated requirements.

Surveys – The Department of Aboriginal and Northern Affairs provides funding to conduct land surveys within the communities.

Bluff Road – The Department of Aboriginal and Northern Affairs provides funding to maintain the Bluff Road.

Resource Management Boards – The Department of Aboriginal and Northern Affairs provides funding to resource management boards for land use planning activities.

NORTHERN AFFAIRS FUND
Notes to the Financial Statements
For the Year Ended March 31, 2015

Resource Management Boards Wildlife Projects – The Department of Aboriginal and Northern Affairs provides funding for wildlife projects under the resource management boards for polar bear and caribou activities.

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, Manigotagan, Bissett, Aghaming and Seymourville.

Modular Accredited Training – The Department of Aboriginal and Northern Affairs provides funding to develop and facilitate an accredited training program for Community Administrative Officers in Aboriginal and Northern Affairs communities.

911 Emergency Services - The Department of Aboriginal and Northern Affairs provides support to implement the 911 emergency response systems in Aboriginal and Northern Affairs Communities.

North Central Summer Students – 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.

Department of Municipal Government:

Municipal Programs Grant – The Department of Municipal Government provides unconditional funding to support municipal services.

Department of Municipal Government:

General Assistance Grant – The Department of Municipal Government provides funding through the distribution of tax revenue on a per capita basis (based on the most recent census) to support municipal services.

Department of Jobs and Economy:

Building Independence Program – The Department of Jobs and Economy provides funding to support a program directed at providing work experience for recipients of social assistance living in Aboriginal and Northern Affairs communities.

Federal Government:

Federal Gas Tax – Funds provided through the Department of Municipal Government to support community infrastructure projects within the jurisdiction of Aboriginal and Northern Affairs.

Cottage Subdivision Funds:

Northern Affairs Levy – Funds levied to provide municipal services to unassessed cottage properties within the Aboriginal and Northern Affairs jurisdiction.

NORTHERN AFFAIRS FUND
Notes to the Financial Statements
For the Year Ended March 31, 2015

Manitoba Hydro:

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 Sipiwisk Lake.

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

Specific Purpose – Various:

Nelson House Claims 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.

Winnipegosis Lake Water Study – The Department of Aboriginal and Northern Affairs provides funding to assist in the evaluations of various types of organic compounds in the water source and their removal to improve overall quality of water and health in the region.

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 Healthy Foods Initiative – The Department of Aboriginal and Northern Affairs in partnership in MAFRI and Healthy Living and Healthy Child Manitoba provide funding to assist northern communities with their food self-sufficiency projects.

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

MMF Historical Research/Tripartite – The Department of Aboriginal and Northern Affairs has an agreement with the Government of Canada and the Manitoba Metis Federation to provide funding for this Historical Research project, an initiative under the Manitoba Metis Policy.

Consultation Unit – The Department of Aboriginal and Northern Affairs provides funding to assist with the Crown-Aboriginal consultation process.

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

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 \$100,100 as at March 31, 2015 as a contribution to remote communities. In addition, other governmental departments and organizations provide funding to enhance community programs.

10. Interfund Transfers

A maximum cash balance of \$100,100 is retained in the Taxation Fund Account as at March 31 of each year to cover current needs. Cash in excess of \$100,100 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. The amount of excess at March 31, 2015 was \$9,807 (2014 - \$141,191).

The transfer of \$9,807 from the Taxation Fund Account to the Specific Purpose Funds Account is excluded from accounts receivable & accounts payable on the Statement of Financial Position and revenue & expenses on the Statement of Operations and Accumulated Surplus.

11. Community Council Funds Revenue

Community Council Funds revenue includes the following:

	<u>2015</u>	<u>2014</u>
Province of Manitoba, Department of Aboriginal and Northern Affairs	\$12,380,742	\$13,661,117
Province of Manitoba, Department of Aboriginal and Northern Affairs, Flood reimbursement		25,226
Locally generated revenue	3,659	15,951
Municipal tax collections transferred from Taxation Fund Account	406,985	382,925
Department of Agriculture, Food and Rural Initiatives, hay and grazing rental transferred from Taxation Fund Account	<u>23,441</u>	<u>23,043</u>
	\$12,814,827	\$14,108,262

12. Public Sector Compensation Disclosure Act

In accordance to the Public Sector Compensation Disclosure Act the Northern Affairs Fund shall disclose to the public an amount of compensation it pays or provides in the fiscal year to any member of council,

officer or employee of the communities if the amount paid is \$50,000 or more annually. For the year ended March 31, 2015:

- a) There were no members of council, officers or employees of the communities receiving compensation of \$50,000 or more individually.
- b) The aggregate compensation paid to all communities was \$14,490 in 2015 and \$14,835 in 2014 as follow:

Community	2015	2014
Aghaming	\$1,380	\$1,265
Baden	1,380	1,380
Granville Lake	1,380	1,610
Herb Lake Landing	1,380	1,610
Loon Straits	1,380	1,265
National Mills	1,380	1,380
Powell	1,380	1,380
Princess Harbour	1,380	1,265
Red Deer Lake	1,380	1,380
Red Sucker Lake	1,380	1,265
Salt Point	690	1,035
	\$14,490	\$14,835

13. Related Party Transactions

The Northern Affairs Fund is related 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 amount which is the amount of consideration established and agreed to by the related parties.

14. Financial Risk Management

The Northern Affairs Fund has exposure to the following risks from its use of financial instruments: liquidity risk, interest rate risk, credit risk and currency risk.

Liquidity risk

Liquidity risk arises from the possibility of the Northern Affairs Fund having insufficient financial resources to meet its financial obligations when they come due.

The Northern Affairs Fund mitigates this risk through cash management. The Northern Affairs Fund continuously monitors and reviews both actual and forecasted cash flows through periodic financial reporting. Accounts payable are typically paid when due or in the case of loans payable – Province of Manitoba are repaid in accordance with a schedule over the term to maturity.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest rate exposure relates to cash and cash equivalents and loans payable – Province of Manitoba.

The interest rate risk on cash and cash equivalents is considered low due to their short-term nature.

The Northern Affairs Fund is exposed to interest rate risk on its loans payable – Province of Manitoba which carries specific rates of interest. A 1% increase in interest rates would have an effect of \$234,529 and increase expenditures.

However, the interest rate risk on loans payable – Province of Manitoba is low because the rate is fixed for the term to maturity and the Province of Manitoba is funding all required interest payments. Therefore, revenue of the Community Capital Support Funds would also be increased by \$234,529.

Credit risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to the counter-party. The financial instruments that potentially subject the Northern Affairs Fund to credit risk consist principally of cash and cash equivalents and accounts receivable – Province of Manitoba.

The maximum exposure of Northern Affairs Fund to credit risk at March 31st is:

	2015	2014
Cash and Cash Equivalents (Note 3)	\$12,268,571	\$11,437,945
Accounts Receivable- Province of Manitoba (Specific Purpose Funds) (Note 4)	832,180	1,006,224
Other Receivables –Province of Manitoba (Note 5)	<u>38,092</u>	<u>28,992</u>
	\$13,138,843	\$12,473,161

Cash in bank: The Northern Affairs Fund is not exposed to significant risk as the cash in bank is held with a large Canadian financial institution.

Cash equivalents: The Northern Affairs Fund is not exposed to significant risks as the deposits are held within the Province of Manitoba’s Trust account.

Accounts Receivable and Other Receivables – Province of Manitoba: The Northern Affairs Fund is not exposed to significant risk as the receivable is from the Province of Manitoba.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign currency rates. The Northern Affairs Fund is not exposed to significant foreign currency risk as it does not have any financial instruments denominated in foreign currency.

TABLE OF CONTENTS	PAGE
-------------------	------

Strategic Infrastructure Investments	103
--	-----

Cannabis Revenue and Costs	105
--------------------------------------	-----

STRATEGIC INFRASTRUCTURE INVESTMENTS

The Manitoba government is committed to spending at least \$1 billion on strategic infrastructure annually – roads and bridges, flood protection, hospitals, schools, universities and colleges, as well as municipal projects and other infrastructure. In 2018/19, Strategic Infrastructure was expanded to include capital spending of Manitoba Liquor and Lotteries. Strategic infrastructure investment as at March 31, 2019 was as follows:

	(\$ millions)	
	Budget Restated	Actual
	\$	\$
Roads, Highways, Bridges and Flood Protection		
Highways Infrastructure and Airport Runway Capital.....	355	350
Maintenance and Preservation - Highways.....	136	128
Water Related Infrastructure.....	104	47
Transportation Equipment and Aircraft.....	17	3
Maintenance and Preservation - Water.....	12	13
	<u>624</u>	<u>541</u>
Health, Education and Housing		
Health.....	319	120
Education.....	168	122
Housing.....	90	7
	<u>577</u>	<u>249</u>
Other Provincial Infrastructure		
Municipal and Local Infrastructure.....	178	176
Public Service Buildings, Equipment and Technology.....	171	31
Parks, Cottage and Camping.....	12	5
	<u>361</u>	<u>212</u>
Crown Corporations		
Manitoba Liquor and Lotteries Corporation.....	72	66
	<u>72</u>	<u>66</u>
Total Strategic Infrastructure Investments.....	<u>1,634</u>	<u>1,068</u>

Note:

The 2018/19 Budget has been restated to be consistent with the presentation of the 2018/19 Actual.

Looking Forward

In 2016, we began to examine how government records summary capital expenses and investments. Since that time, we have learned that there are large categories of capital that have not been included in our initial definition of infrastructure, including:

- Manitoba Liquor and Lotteries Capital
- Manitoba Public Insurance Capital
- Special Operating Agencies Capital
- Self-financed projects in Post Secondary Institutions, School Divisions, Regional Health Authorities, and other reporting entities

Going forward, starting in Budget 2020 and for Public Accounts 2019/20, we will further adjust and correct this past oversight to include all of these capital investments on the basis it should not matter which reporting entity is making the investment, or the technical distinction as to whether the capital is financed through provincial borrowings or self-financed. Manitoba Hydro's capital projects, which are export-oriented rather than serving Manitoba families and businesses needs directly, will continue to be excluded from the report. Further details in respect of how we convey infrastructure expenditures will be made in conjunction with Budget 2020.

Cannabis Revenues and Costs

Non-medical cannabis became legal for sale in Canada on October 17, 2018. The market continues to evolve following a slow start that saw persistent supply shortages from federally licenced cannabis producers.

In Manitoba, the non-medical cannabis retail model includes wholesale distribution of cannabis products by Manitoba Liquor and Lotteries (MBLL) to provincially-licenced cannabis retailers and administration and compliance by the Liquor, Gaming and Cannabis Authority (LGCA). There are currently four provincially-licenced retailers with 26 retail locations, which also operate on-line sales within Manitoba.

Manitoba's experience shows that legalization has not resulted in material revenues.

Revenues	2018/19
MBLL markups	\$4,557.0
Social Responsibility Fee (SRF)	\$760.6
Total Gross Profit	\$5,317.6
Costs	
One-time costs	\$4,135.2
Annual costs	\$3,624.9
Total costs	\$7,760.1
Net revenues	(\$2,442.5)

Additional lost revenue associated with beer sales as a result of cannabis use could be up to 2% of total sales, or approximately \$2,750.0 that may be attributable to the 2018/19 period.¹

The provincial direct costs associated with the legalization of cannabis have been summarized as one-time costs of \$4,135.2, incurred as legalization is being implemented, and ongoing annual direct costs of \$3,624.9, resulting in a net loss of an estimated \$2,442.5. Indirect costs have not been quantified.

Manitoba's non-medical cannabis pricing model includes a markup charge that is equivalent to the provincial share of the federal excise tax that Manitoba is foregoing and an additional 9%. These funds are reported within the Government Business Enterprise (GBE) revenue from Manitoba Liquor and Lotteries.

In addition, the province exempts non-medical cannabis from the sales tax to mitigate prices, with the overall objective of eliminating the illegal market and keeping cannabis away from youth. Manitoba also levies a Social Responsibility Fee of 6% that is payable by the provincially-regulated cannabis retailers on their annual revenues. The Fee is the retailer contribution to the cost of administering and enforcing the regulatory non-medical cannabis market in Manitoba. The first Fee period covers January 1, 2019 to December 31, 2019 and will be payable to the province by June 30, 2020.

The forthcoming legalization of cannabis edibles, topicals, and concentrates, in fall/winter 2019, will further impact the provincial cost and regulatory environment.

In Manitoba, 2,711.9 kilograms of dried cannabis and 1,530.8 litres of cannabis have been sold during the fiscal period.

¹ According studies of the U.S. cannabis market, the impact of cannabis consumption on alcohol (alcohol and wine) sales could be up to 10-15%. The 2% estimate is a conservative value and will be reviewed as the cannabis market matures, in particular with the forthcoming legalization of cannabis edibles.