

The background is a solid blue color with a dark blue gradient at the top. Overlaid on this are several white, thin-lined geometric shapes, including rounded rectangles and speech bubble-like forms, some of which are interconnected by lines, creating a network-like pattern.

**REPORT OF THE
ADVISORY PANEL
ON FISCAL PERFORMANCE**

REPORT OF THE ADVISORY PANEL ON FISCAL PERFORMANCE

April 10, 2017

REPORT OF THE ADVISORY PANEL ON FISCAL PERFORMANCE

CONTENTS

PANEL MEMBERS	1
PANEL MANDATE	1
MANITOBA'S CHALLENGE	1
THE RISKS	3
THE OPPORTUNITY – RE-INVENTING GOVERNMENT	4
CONCLUSION	7
APPENDICES	
Appendix 1: Pre-Budget Consultations and What Manitobans Told the Manitoba Government.....	9
Appendix 2: News Release – Manitoba	13

PANEL MEMBERS

Janice MacKinnon, co-chair

David Angus, co-chair

Mike Sykes

Ardith Sigurdson

Joanne Sullivan

PANEL MANDATE

The Advisory Panel on Fiscal Performance (Panel) was established to provide a high level view of the upcoming budget and provide recommendations to the Minister of Finance that reflects the advice provided by Manitobans. The Panel's conclusions were drawn from a series of presented reports and related inputs. Included in these inputs were the feedback from the unprecedented public outreach that was conducted throughout the province and ideas from the provincial public service.

The Panel recommends that this process continues and becomes part of the budget process every year. In fact, the Panel supports the effort for the provincial government to continually engage with Manitobans to receive constant insight into how fiscal performance can continually be enhanced. Of particular importance will be quality engagement and input from the front-line workers who can assess the quality of outcomes delivered to Manitobans. This is where the difference is made.

"we need a bigger collective bang for our dollar"

MANITOBA'S CHALLENGE

Many submissions that were provided by Manitobans underlined the many great initiatives that are underway and programs that make a difference in the lives of citizens. It was a stark reminder of what is at stake if the province does not get the fiscal situation under control. The negative momentum of the increasing deficit has reached a point where, if it is allowed to continue, there will be dire consequences for Manitobans. The problems with the fiscal situation are many.

Negative Budget Momentum – This needs to be addressed through swift action, tough decisions, and teamwork in the short-term to reverse the budgetary course. The collective incentive is to put fiscal health on a positive track that will provide opportunities to strategically invest in the priorities of Manitobans. The status quo brings with it inevitable retraction of spending in important areas.

Uncertain Economic Growth – Relying only upon growth to fix the problem would be a mistake. We are in a new era of slower growth according to the Conference Board of Canada and others, and governments should not rely on revenue growth to bring their budgets into balance. With the uncertainty revolving around the United States, and its approach to trade, our economic uncertainty has peaked. Good fiscal management has never been more important.

Decreasing Confidence – The lack of fiscal certainty in the province leads to a diminished confidence both in business and the consumer markets. This alone can slow down our growth as investment stagnates in times of uncertainty. This will be almost immediately reversed with a long-term fiscal plan that will lead to confidence in Manitoba's ability to compete and sustain employment.

"Develop and then maintain a long-term plan for the province"

Downgraded Credit Rating – After two downgrades in the last three years, Manitoba has developed a reputation for fiscal mismanagement that threatens to impact the cost of borrowing. Provincial credit ratings are important indicators of a region’s financial stability and impacts the ability to attract investment and to borrow affordably.

Revenue Growing at a Slower Pace than Gross Domestic Product (GDP) – Growth is not driving government revenue to the level required to reverse the deficit trend. Spending growth needs to be tied directly to revenue growth and Manitoba is dealing with the effects of spending that out-paced revenue year-after-year.

Inability to Address Unforeseen Events – Fiscal instability puts the province at risk as it limits the ability to respond to unforeseen events that require significant expenditures. A principle of good fiscal management is to have the fiscal flexibility to address significant unforeseen circumstances.

Challenging Government Culture – When finances are not a priority in government, the culture becomes one defined by overspending and a lack of focus on value for money. Fiscal discipline is a core value that has been diminished over time and must be resurrected.

Decreasing Outcomes – One of the values that has been challenged is a commitment to focusing on and improving outcomes for Manitobans. More money for less value is the hallmark of a government that continues to throw good money after bad on systems that are dysfunctional. Systemic change is required to improve outcomes.

“Budgets should always be viewed through the lens of making Manitoba more competitive”

High Tax Jurisdiction – There is no capacity to increase taxes to deal with the fiscal situation. Manitoba is currently one of the highest tax jurisdictions in the country and this uncompetitive situation has cost the province. Raising taxes will result in diminishing returns as this will lead to decisions that will hurt the economy and ability to create jobs.

Large Debt Load Impeding Progress – Manitoba has a bright future with tremendous opportunities to pursue; however, these opportunities will pass us by if we remain handcuffed by mounting provincial debt. The increasing debt servicing costs displace resources that can be applied to front-line services for Manitobans.

“Expenditures should target programs that have a definable return on investment”

The Panel strongly believes that the issues faced due to mounting debt levels are serious and that action must be taken now. Tough but strategic decisions made in this budget will serve to put Manitoba on a positive fiscal trajectory that will protect front-line services and grow the economy. This budget is a starting point of a multi-year process that will bring Manitoba back to balance and restore Manitobans’ confidence in their government.

Demoralized Public Service – Those that work in government are in need of change; the lack of certainty, direction and purpose has taken the wind out of the sails of the public service. The civil service needs to be re-invigorated and empowered to make a difference and to feel fulfilled by their work. This fiscal correction is the start of an exciting new path forward for government and employees that want to make a difference for their fellow Manitobans.

Budget 2016, introduced four weeks after the swearing in of the government, is on track: based on the third quarter of the fiscal year 2016/17, the projected deficit is \$872 million, \$39 million better than budget.

THE RISKS

The Panel recommends action be taken immediately to address the risks that are real threats to Manitoba's long-term fiscal stability.

- **Interest Rates** – Interest rates are low and they will certainly not stay there in the long-term. Manitoba's mounting debt load creates a greater and greater risk of escalating and unaffordable debt servicing costs. In previous years, Manitoba's expenditure growth continued to outstrip revenue and even in times of growth there were still negative fiscal imbalances.
- **Inadequate Fiscal Stabilization Account** – Manitoba is a province that has its fair share of flooding, forest fires, drought and many other uncontrollable events that require significant investment to mitigate the potential damage. The Fiscal Stabilization Account has been all but drained. With a current balance of \$115 million, the Account is at its lowest in 14 years.
- **Accordion Effect** – Short-term measures without systemic cultural change will lead to continued challenging financial times and uncertainty. There is the risk that short-term decisions which are easier to make, will hinder the long-term systemic changes that are needed.
- **Federal Transfers** – Manitoba relies upon the federal government to help fund certain services such as health care. The level of this funding is far from certain in both the medium- and long-term and with Manitoba's fiscal back against the wall, this creates additional risk and uncertainty.
- **Economic Slowdown** – The global economy continues to feel the impact of previous global shocks and uncertainty in the international policy environment. This will continue to impact economic growth in Manitoba.

• Other Financial Pressures:

- The Level of Regional Health Authority (RHA) Deficit Spending: history of running deficits including almost \$60 million in 2015/16;
- Credit Rating Downgrades: two downgrades with a third threatened – estimated annual cost of \$3 million;
- East Side Road Authority Commitments: long-term commitments to failed programs;
- Collective Agreements: no lay-off clause putting pressure on the bottom line;
- Fleetnet: Emergency communications service for first responders left to deteriorate resulting in a \$400 million replacement price tag;
- Amortization, principal and interest payments: the costs servicing debt on capital assets, rising by almost \$60 million annually; and
- Deferred maintenance: approximately \$8 billion in core government infrastructure alone.

In addition to these pressures, Manitoba faces another fiscal challenge, notably a reduction in the growth escalator for the Canada Health Transfer (CHT). The unilateral decision of the federal government to change the escalator on the CHT from 6% to a rate equal to the three-year moving average of national, nominal GDP, with a floor of 3%, means that there will be \$39 million less in the bottom line in 2017/18. This move is contrary to the findings in several expert studies that show health care costs will continue to grow at a significantly higher rate due to demographic and other pressures on the health care system.

The Panel's assessment of these risks is that they are significant enough to justify significant change in the way resources are managed on behalf of Manitobans in this upcoming budget and that tough decisions in the short-term will lead to better decisions that are in the long-term interests of Manitobans. These risks should provide a collective sense of urgency to begin getting the fiscal house in order immediately.

THE OPPORTUNITY – RE-INVENTING GOVERNMENT

The process followed for the drafting of Budget 2017, which included engagement and analysis of materials and input from Manitobans, has set the stage for progress to be made. There is an opportunity to move forward in a direction that will make a positive difference for Manitobans.

The pre-budget dialogue with Manitobans generated a level of engagement that must be leveraged for decision making. What became very clear is that Manitobans want to be part of this process and appreciate the opportunity to share their views. Manitobans are passionate about their province and they have great ideas that support a fiscally responsible future. There will never be complete consensus on priorities or the path forward, but a government that takes the time to consult will make better decisions that are grounded in the needs of its citizens.

There is significant recognition that the status quo is not sustainable and that change is necessary. Manitobans want sustainable and reliable programming and funding. When we move past the thinking that we can continue with what we are doing, stakeholders are empowered to look at how we can do things better and more economically.

The Panel recognized the thoughtful submissions of those that work in the civil service and their willingness to initiate and facilitate change. This alone brings hope to the ability to make and sustain the changes needed within government. The focus on better outcomes, creative ways to save money, and better alignment of staff resources provides a strong indication that the culture within government is already changing.

The opportunity in front of the government is to align the budget with the principles defining the values of Manitobans. Reversing the negative fiscal trend will mean bringing confidence back to Manitoba, allowing the pursuit of an exciting new vision for the province. The Panel believes Manitoba is well positioned to do exactly that.

After assessing all of the inputs for Budget 2017, the Panel offers the following themes that we suggest should be the principles and guidelines for the government to use to direct decision making in this budget and across the whole of government.

Building A High Performance Government

The Panel believes that rationalizing and streamlining government departments will be critical to the process of both efficiency and effectiveness in government. The lack of measurable performance management and accountability frameworks across departments has led to an inability to properly assess the best application of resources to achieve desired outcomes and to find areas of needed savings. The strategic elimination of management level positions, an area that has seen significant growth over the years, will not only provide significant savings, but will also provide greater clarity and empowerment of front-line workers to provide better outcomes.

- *With over 180 bargaining units the provision of health care becomes challenging through limitations on the best application of human resources to serve patients and the increasing overtime costs.*
- *Senior management has grown by almost 33% since 2005, nearly four times the rate of overall staff growth within the civil service.*
- *Generally, most legislation, regulations, programs and services have not been regularly reviewed.*
- *Many senior officials have indicated that programs are layered on one another.*
- *Overtime usage is high, particularly in a small number of departments.*
- *There is limited understanding of the connection between funding and the achievement of outcomes.*

Eliminating duplication amongst departments in areas such as policy, information technology and finance will provide a better use of resources as well as better inter-departmental collaboration. The improvement of cross-departmental collaboration overall will ensure an ongoing view of eliminating and preventing duplication as well as sharing best practices in good management principles. Providing a structure that is better able to have flexibility in the application of human resources and expertise will lead to less overtime costs and improved front-line services and employee morale. The continuation of the application of Lean principles across all departments will provide a culture of continuous improvement in overall government efficiency.

The Panel supports the recommendations pertaining to the reduction of regulation and red tape. This will not only serve to reduce administrative cost for government, but will also reduce costs and time for citizens and businesses. Streamlining processes in a way that protects the public interest, while at the same time eliminating unnecessary barriers, is something that should be a focus for all departments on an ongoing basis.

The most impactful culture change that is required in government is to become consistently outcome-focused. Resources must be tied to the desired outcomes and programs evaluated based on those desired results.

“And what’s up with over expenditures, doesn’t anyone in government know how to get a good quote and do a good contract and keep the assigned service company to their duties and not make millions of overruns? That needs to be fixed dramatically.”

A Time to Pause

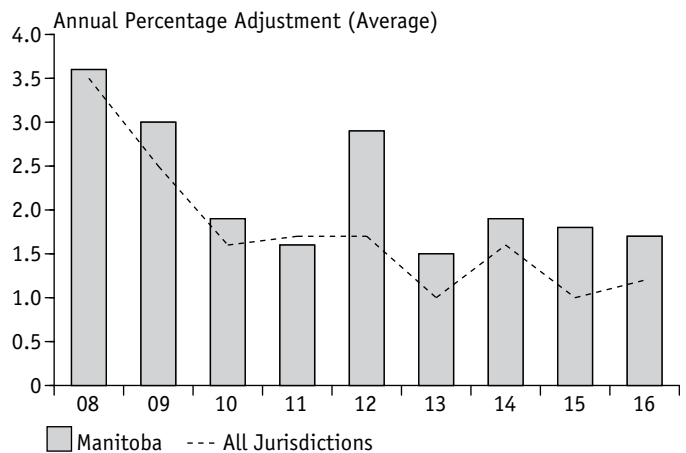
The Panel believes it is now time for government to take a step back and evaluate the effectiveness of the current application of resources based on their objective of increased value for citizens. Holding the

“Firstly, we must recognize our province has a spending problem, not a revenue problem. It is time to get back to living within our means”

line on expenditure increases will force all areas of government to change the way they are operating in order to provide greater savings and more effective governance. The repurposing of existing resources to improve outcomes and the constant evaluation of policy and process with an impetus to finding better ways to do things must run deep within all areas of government. There must be a change in the view that better performance only comes with more money. Better performance will come with better systems and structures that are aligned with desired outcomes.

It is also time for government to take a pause on wage increases for a certain period of time, in order to bring our wage costs in line with the ability to pay. Public sector wage settlements in Manitoba have generally been above the inter-provincial average over the last nine years, with the exception of 2011.

Major Wage Settlements by Public Sector, Manitoba and All Jurisdictions in Canada 2008–2016



Source: Strategic Policy, Analysis, and Workplace Information Directorate, Labour Program, Employment and Social Development Canada.

The alternative is to eliminate positions, and we support avoiding those decisions to the best of government's ability. A wage freeze is not a cut, and given the significance of wage costs as a percentage of the overall budget, progress will only be made through a pause on wage increases. There will be a number of benefits coming from the re-organization of government, particularly for front-line workers. A focus on improving outcomes will ensure that decisions will be made that will enhance the ability of front-line workers to be effective and make a difference for those Manitobans they serve.

Short-Term and Long-Term Objectives

There are a number of measures that can be taken in the short-term to bring expenditure growth more in line with revenue growth, but there must also be transformational change in the way government operates and the culture that defines public service, which must start now even though the economic benefits will not be seen for a number of years. Government must take the steps required to get the province out of its current dire fiscal situation.

"All departments are trying to justify their jobs and they are spending more time doing that rather than the job"

A key element of this systemic transformation will be to identify and empower those change agents in government that can lead the way. In today's world, change is a given that governments of all stripes must embrace. The empowerment of existing members of the civil service that support the changes to be made will be a more critical factor in the government's ability to re-invent itself.

One of the most important cultural changes to be made will be a more innovative approach to program and service delivery. With clarity of purpose the government must find creative ways to best use existing resources and build a culture of continuous improvement across all departments as well as quasi-government entities.

Constant Engagement and Insight

A government that is focused on outcomes must ensure that their definition of those outcomes is based on the needs of the citizens they serve. The pre-budget process was very effective in identifying priorities of Manitobans and areas for improvement, but this should not be a one-time project. Constant insight into the changing needs of Manitobans across all generations and all regions of the province will ensure that the government will operate with a citizen-centric purpose. The government should also leverage not-for-profit organizations to take responsibility for engagement on the government's behalf. The opportunity to leverage the impressive outreach prior to this budget should not be missed. Let this occasion provide the beginning of a broader and deeper public dialogue of the needs and hopes of Manitobans.

Improved Program Design

The desired result of any program is to help those that the program was meant to help. We see a number of programs that result in a broad application of resources. The province cannot afford to waste money by sending it to those who do not need it. The design of programs and tax policy requires a tightening of the criteria to ensure they are helping those that truly need the help.

Many existing programs are designed without the desired outcomes in mind. This creates a situation where increased financial resources are being consumed by programs that are not generating the desired results.

Capital spending must be done in a much more strategic manner. The pacing and staging of capital investment must be done in a way that prevents self-inflicted cost inflation as the delivery capacity has its limits. When those limits are pushed, costs go up.

Most programs come with no defined review period. All programs should be reviewed after a defined period of time to measure results and address needed changes. A program that had relevance five years ago may not be relevant today.

Modernize Government

The Panel believes that the government must look at moving away from current archaic structures and commit to a better use of technology across government. Technology is an enabler to efficiency, collaboration and better decision-making. The increased use of analytics will provide tremendous insight into key areas of government performance.

Government should do their best to be an Employer of Choice for the next generation. We know that millennials tend to want to be tied to a higher purpose in their work, and if government is going to attract the next generation, it will need to harvest this higher purpose ethic. An enhanced employee program should recognize those civil servants who have excelled at their work.

CONCLUSION

The Panel's role as a group of volunteers was to review a series of inputs into the process and provide a few themes that come through that should guide the Minister of Finance in his efforts to bring forward this and successive budgets. The most important recommendation is really to all Manitobans: Take this opportunity to work with your government to leverage this moment in time to spark fundamental change in how government operates, to ensure that taxpayer funds are not wasted and that any additional investments made will be fueling a system and a series of programs that will directly and positively impact outcomes. The role of government is to put Manitoba on a more positive fiscal trajectory in a way that will lead to greater certainty and optimism.

APPENDICES

Appendix 1: Pre-Budget Consultations and What Manitobans Told the Manitoba Government

YOUR PROVINCE YOUR PLAN – BUDGET 2017

Since October 2016, Manitobans from across the province have provided extensive and important feedback and input on priorities for Budget 2017.

There were over 18,000 interactions with Manitobans through five community meetings, written submissions to the Minister of Finance, and an online interactive and innovative budget website.

The ideas brought forward are valuable, important, and much appreciated as the government works towards fixing provincial finances and rebuilding the economy.

Community Meetings with the Minister of Finance

Approximately 340 individuals and almost 50 stakeholders participated in community meetings across the province: in Winnipeg, Brandon, Swan River, and Thompson.

Citizen Budget Tool

Manitoba was the first province to feature an interactive online tool that allowed Manitobans to build their own provincial budget based on their priorities.

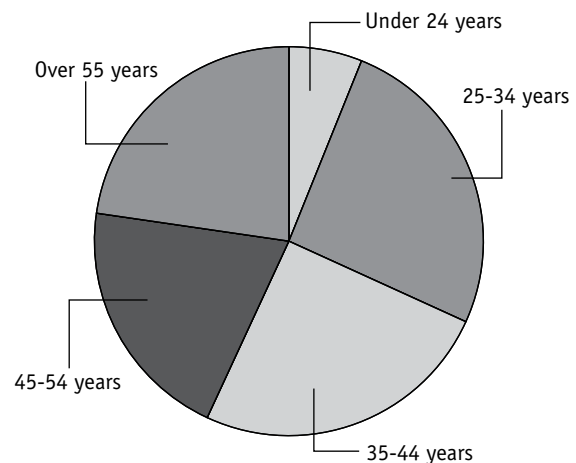
At the same time, they were able to see how those decisions impact Manitoba’s 2016/17 budgeted core

deficit of \$890 million. This tool allowed Manitobans to experience firsthand the development of the provincial budget and understand the challenges as the government strives to fix its finances.

Almost 1,000 Manitobans built their own provincial budget. The input came from a broad spectrum of Manitobans:

- 60% were male respondents and 40% were female.
- 90% were long-term residents and have resided in Manitoba for ten years or more.
- 66% were from urban communities, 30% were rural Manitobans, and 4% were from northern communities.
- 76% were homeowners.
- There were also respondents from a range of age cohorts.

Manitoba’s Citizen Budget Participants



Source: Manitoba Finance

Written Submissions

Over 220 citizens provided advice and ideas online in the areas of efficiency, regulatory reform, managing the province’s expenditure growth, supporting economic growth and, specifically, private sector growth in Manitoba’s North. Over 100 Manitobans chose to write or e-mail the Minister of Finance directly with their



priorities. Over 300 civil servants from across Manitoba provided advice through an internal website.

SUMMARY OF MAJOR THEMES

The following themes emerged from these extensive consultations with Manitobans:

- fix our finances and reduce the deficit;
- grow the economy especially the north;
- ensure taxes are competitive and affordable;
- streamline administration and governance;
- deliver goods and services efficiently and follow best-practices – provide value for money;
- eliminate duplication and waste; innovate;
- support for red tape reduction;
- make strategic and sustainable capital investments;
- promote trade globally and interprovincially; remove trade barriers;
- support small businesses, entrepreneurship and innovation; and
- favour a made-in-Manitoba approach to carbon pricing.

WHAT MANITOBANS SAID

“Reducing reporting would save time, allowing them to do the important work of assisting residents”

“Why not ask those on the front-lines for ways to cut costs and make it more efficient”

“Help eliminate unnecessary bureaucracy by limiting the assistants to the assistant”

“Fee for service could help open up for those in need if those that could afford would be willing to pay”

“Entire region under one umbrella for pay structure”

“We pull nurses into admin and go without the nurses we need”

“These (RHA’s) have become very top heavy, very bureaucratic organizations that often duplicate and triplicate paperwork, workloads, and bog down the entire health care system”

“Should consider some private health care options. Our system is simply not sustainable and some people want the option to pay”

“We need a bigger collective bang for our dollar”

“Firstly, we must recognize our province has a spending problem, not an income problem. It is time to get back to living within our means”

“Let’s start with both a hiring and wage and benefit freeze ... as a matter of fact, if you want to show true leadership, all PC MLA’s should take a pay cut”

“For all departments reduce administration. Each department head needs to take a good hard look at their area and make some reductions”

“Ask yourself, does it make a difference? Does it matter? Is it relevant or is it obsolete? If this job is not filled/done, will it make any difference to the outcome of lives in Manitoba?”

“Develop and then maintain a long-term plan for the province”

“Insert the voice of the customer (e.g. taxpayer)”

“Insert the voice of government staff”

“Budgets should always be viewed through the lens of making Manitoba more competitive”

“We currently have no mechanism to measure the quality of supports people receive and how content people are with the services they receive”

“Expenditures should target programs that have a definable return on investment”

“Combine the Emergency Measures Organization and the Office of Disaster Management as they overlap in so many ways and it fragments response capabilities”

and chains of command as well as duplicates administrative burdens”

“Re-assign certain workers in management ... and eliminate Supervisory positions for those who no longer do scheduling assignment duties for their subordinates”

“All departments are trying to justify their jobs and they are spending more time doing that rather than the job”

“And what’s up with over expenditures, doesn’t anyone in government know how to get a good quote and do a good contract and keep the assigned service

company to their duties and not make millions of overruns? That needs to be fixed dramatically”

“Standardize on one payroll system across all regions; Standardize on common clinical systems across all regions; Consolidate all regional server infrastructures to one central data centre location”

Appendix 2: News Release – Manitoba

December 7, 2016

PREMIER ANNOUNCES MEMBERS OF ADVISORY PANEL ON FISCAL PERFORMANCE

Members of the Manitoba Government's Advisory Panel on Fiscal Performance, which will review the advice of Manitobans, members of the civil service and front-line workers throughout the pre-budget consultation process, as well as both KPMG reports on health-care innovation and sustainability, and tasked with assessing value-for-money within core government programs and services, have now been finalized. Premier Brian Pallister today announced, adding the Panel's work will result in recommendations to the minister of finance as part of the development of Budget 2017.

"Our government has committed to ensuring a strong financial foundation for growth involving prudent financial management, investments in front-line services and value-for-money across government departments and agencies," said Pallister. "Manitobans have been engaged in an unprecedented way throughout our pre-budget consultation process, and their suggestions and recommendations will form a solid foundation from which Budget 2017 will develop."

The Panel will be co-chaired by Janice MacKinnon, former Saskatchewan finance minister, and Dave Angus, former Winnipeg Chamber of Commerce president and CEO. MacKinnon was a cabinet minister in Saskatchewan between 1991 and 2001, holding various portfolios including social services, economic development and government house leader. It was during her time as finance minister that Saskatchewan became the first government in Canada to balance its budget in the 1990s. Currently an advisor to the Eco-Fiscal Commission and a professor of fiscal policy at the School of Public Health at the University of Saskatchewan, MacKinnon provides commentary and analysis on Canadian fiscal issues, health policy and politics. She was a member of the National Task Force on Financial Literacy, chair of the board of the Institute for Research on Public Policy, served as chair

of Canada's Economic Advisory Council from 2010 to 2015, and was chosen as one of Canada's top 25 *Women of Influence* in 2013.

Angus spent 17 years as the president and CEO of the Winnipeg Chamber of Commerce, increasing the organization's membership to the highest level in its history and gaining recognition from the American Chamber of Commerce Executives as one of its top 10 chambers for membership growth. Prior to joining the Winnipeg Chamber, he worked for private companies including a family business. Actively involved with both business and charitable organizations, Angus is past-chair of the Joint Public Advisory Committee of the Commission for Environmental Cooperation, co-chair of the board of the World Trade Centre Winnipeg, co-chair of the Winnipeg Poverty Reduction Council, a member of the board of governors of The Manitoba Museum, the CentrePort Advisory Committee and the Yes! Winnipeg Investor Council.

Additional panel members include the following:

- Mike Sykes is retired after more than 27 years with Manitoba Agriculture, Food and Rural Initiatives. He has played key roles across nearly every sector of Manitoba's agriculture industry, was a policy analyst for the 2011 Manitoba Flood Appeals Commission, and worked as a private consultant specializing in agricultural programs and production practices. He currently serves on the Hearthstone Community Group Board and is the City of Selkirk's representative to the board of the East Interlake Conservation District.
- Ardith Sigurdson has more than three decades of experience in both the private and public sectors as the administrator of a successful farm business, and as a nurse in the Interlake region providing direct service in the areas of emergency/acute care, community mental health, long-term care and public health. Sigurdson's management experience includes work as an education co-ordinator, a director of care and as a continuous improvement manager.

- Joanne Sullivan has an extensive volunteer and charitable background with organizations including the Alzheimer Society of Manitoba and the Lions Prairie Manor Foundation Board. An active member of her community of Portage la Prairie, Sullivan works with seniors and active older adults through the Minds in Motion program of the Alzheimer’s Society of Manitoba.

“Our government is preparing a transparent and accountable budget for Manitoba – one that holds the line on taxes, invests in improvements to infrastructure and front-line services, and identifies areas for savings,” added the premier. “We have great confidence in the expertise of the members of this new panel and look forward to reviewing its recommendations.”

