

2024/25



**SUPPLEMENT TO THE
ESTIMATES OF EXPENDITURE
BUDGET COMPLÉMENTAIRE**

BUDGET 2024

Manitoba Finance

Finances Manitoba

Manitoba 

Indigenous Land Acknowledgement

We recognize that Manitoba is on the Treaty Territories and ancestral lands of the Anishinaabe, Anishinewuk, Dakota Oyate, Denesuline and Nehethowuk peoples.

We acknowledge Manitoba is located on the Homeland of the Red River Métis.

We acknowledge northern Manitoba includes lands that were and are the ancestral lands of the Inuit.

We respect the spirit and intent of Treaties and Treaty Making and remain committed to working in partnership with First Nations, Inuit and Métis people in the spirit of truth, reconciliation and collaboration.

Reconnaissance du territoire

Nous reconnaissons que le Manitoba se trouve sur les territoires visés par un traité et sur les terres ancestrales des peuples anishinaabe, anishinewuk, dakota oyate, denesuline et nehethowuk.

Nous reconnaissons que le Manitoba se situe sur le territoire des Métis de la Rivière-Rouge.

Nous reconnaissons que le nord du Manitoba comprend des terres qui étaient et sont toujours les terres ancestrales des Inuits.

Nous respectons l'esprit et l'objectif des traités et de la conclusion de ces derniers. Nous restons déterminés à travailler en partenariat avec les Premières Nations, les Inuits et les Métis dans un esprit de vérité, de réconciliation et de collaboration.

Manitoba Finance

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**Supplement
to the Estimates
of Expenditure
2024/25**

Manitoba Finance

**Budget
complémentaire
2024-2025**

Finances Manitoba





**MINISTER
OF FINANCE**

Room 103
Legislative Building
Winnipeg, Manitoba R3C 0V8
CANADA

Minister's Message

I am honored to present the 2024/25 Manitoba Finance Supplement to the Estimates of Expenditure. As Minister of Finance, I am responsible for the formulation of this Supplement and for the realization of the objectives outlined herein.

Our government is focused on being fiscally responsible, building a strong provincial economy, and being good stewards of our province's crown jewel, Manitoba Hydro. We are committed to being transparent, accountable, results oriented and listening to all Manitobans.

From December 2023 through March 2024, our government held public consultations to help shape Budget 2024. Approximately 40,000 Manitobans participated and gave input on their priorities. These were essential towards creating a budget that will grow the economy, create jobs, and allow equitable participation by all Manitobans.

It is a privilege to serve as Minister, supported by a dedicated team of experts committed to integrity, professionalism, fiscal responsibility and fostering a promising future for all Manitobans. The results of the plans outlined in this document will be detailed in the department's forthcoming Annual Report for this year, underscoring our commitment to accountability.

"Original signed by"

Honourable Adrien Sala
Minister of Finance
Minister responsible for Manitoba Hydro
Minister responsible for the Manitoba Public Service
Minister responsible for the Public Utilities Board





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

Message ministériel

C'est avec un sentiment d'honneur que je présente le budget complémentaire 2024-2025 ministère des Finances. En tant que ministre du ministère des Finances, j'assume une responsabilité quant à la formulation du budget complémentaire et à l'atteinte des objectifs énumérés dans ce document.

Notre gouvernement se concentre sur la responsabilité financière, le renforcement de l'économie provinciale et la bonne intendance de Manitoba Hydro, fleuron de notre province. Nous nous engageons à être transparents, responsables, axés sur les résultats et à l'écoute de tous les Manitobains.

De décembre 2023 à mars 2024, notre gouvernement a tenu des consultations publiques en prévision de son budget pour 2024. Environ 40 000 personnes ont répondu à l'appel et fait connaître leurs priorités. Toutes ces contributions ont été déterminantes pour la préparation d'un budget propre à faire croître l'économie, à créer des emplois et à garantir une participation équitable de tous les membres de la population manitobaine.

C'est un privilège de servir en tant que ministre, avec le soutien d'une équipe dévouée d'experts qui accorde la plus haute importance à l'intégrité, au professionnalisme, à la responsabilité financière et à la poursuite d'un avenir prometteur au profit de l'ensemble de la population manitobaine. Soucieux de respecter notre engagement en matière d'obligation redditionnelle, nous décrirons plus amplement les résultats des plans dont fait état le présent document dans le rapport annuel que nous déposerons pour cet exercice.

« *Original signé par* »

Adrien Sala
Ministre des Finances
Ministre responsable d'Hydro-Manitoba
Ministre responsable de la Fonction publique du Manitoba
Ministre responsable de la Régie des services publics



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Introduction / Overview of the Supplement to the Estimates of Expenditure

The Supplement to the Estimates of Expenditure (Supplement) provides additional information to the members of the Legislative Assembly and the public in their review of the department information contained in the Summary Budget and the departmental Estimates of Expenditure for the fiscal year ending March 31, 2025.

The Supplement represents the departmental annual planning document and encapsulates the collective vision, values and strategic objectives based on the Premier's mandate letter to guide the development of departmental operational plans. The document also presents financial details that align with the Summary Budget for the department and its other reporting entities.

Departmental information aligns with the Estimates of Expenditure and details the annual appropriations of the department to be approved by the Legislative Assembly through the Appropriation Act. The financial information is meant to supplement, not replicate, the detail included in the Estimates of Expenditure. Please refer to the Estimates of Expenditure for commitment-level detail by sub-appropriation. This Supplement also contains departmental staffing and full-time equivalent (FTE) details that are not part of the Summary Budget or the Estimates of Expenditure.

The Supplement aligns the departments' work to the government's mandate and strategic priorities. Departments then create operating plans that further translate strategy into day-to-day operations. The results are shared at the end of the fiscal year in the annual report, which will be released in September 2025.

The Government of Manitoba has established a performance measurement framework (consisting of the Supplement and Annual Reports) for planning and analysis to support monitoring the results and operational improvement. The framework aims to increase transparency, accountability, and alignment of staff to identify key priorities and work towards achieving them. Department Supplements, Annual Reports, performance results and supporting management information are integral to the government's fiscal and strategic plan, and financial and performance reporting cycle.

The Supplement was revised this fiscal year to reflect government's strategic priorities and department mandate. Performance measures have been updated to align with the departments' mandate letters. Employee related measures are now tracked centrally.

Introduction / Aperçu du budget complémentaire

Le budget complémentaire fournit un complément d'information aux députés à l'Assemblée législative et au public afin de les aider à passer en revue les renseignements liés au ministère qui sont présentés dans le budget sommaire et dans le Budget des dépenses pour l'exercice se terminant le 31 mars 2025.

Le budget complémentaire est un document de planification annuelle qui résume la vision collective, les valeurs et les objectifs stratégiques établis à la lumière de la lettre de mandat reçue du premier ministre, en vue d'orienter l'élaboration des plans opérationnels du ministère. Il présente également des données financières conformes au budget sommaire du ministère et de ses autres entités comptables.

Les renseignements liés au ministère correspondent au Budget des dépenses et donnent le détail des affectations de crédits annuels du ministère que doit approuver l'Assemblée législative en vertu d'une loi portant affectation de crédits. Les renseignements financiers sont destinés à compléter et non pas à répéter l'information figurant dans le Budget des dépenses. Pour en savoir plus au sujet du niveau d'engagement par sous-crédit, veuillez-vous reporter au Budget des dépenses. Le budget complémentaire contient également de l'information sur la dotation en personnel et les équivalents temps plein (ETP) du ministère, qui ne fait pas partie du budget sommaire ou du Budget des dépenses.

Le budget complémentaire permet aux ministères d'harmoniser leur travail avec le mandat et les priorités stratégiques du gouvernement. Les ministères établissent ensuite des plans opérationnels décrivant plus en détail de quelle façon ces thèmes seront intégrés aux activités quotidiennes. Les résultats seront présentés à la fin de l'exercice dans le rapport annuel, qui sera rendu public en septembre 2025.

Le gouvernement du Manitoba a établi, à des fins de planification et d'analyse, un cadre de mesure de la performance (composé du budget complémentaire et des rapports annuels) pour faciliter le suivi des résultats et de l'amélioration des activités. Ce cadre vise à favoriser la transparence et l'obligation redditionnelle, et à offrir une meilleure orientation aux membres du personnel afin que ces derniers cernent les grandes priorités et travaillent à leur réalisation. Les budgets complémentaires, les rapports annuels, les résultats en matière de performance et les renseignements de gestion connexes des ministères font partie intégrante du plan financier et stratégique du gouvernement et de son cycle de production de rapports portant sur les finances et la performance.

Le budget complémentaire a été révisé pour cet exercice, afin de tenir compte des priorités stratégiques du gouvernement et du mandat ministériel. Les mesures de la performance ont été mises à jour pour qu'elles concordent avec les lettres de mandat des ministères. Les mesures liées aux employés font maintenant l'objet d'un suivi centralisé.

Department Summary

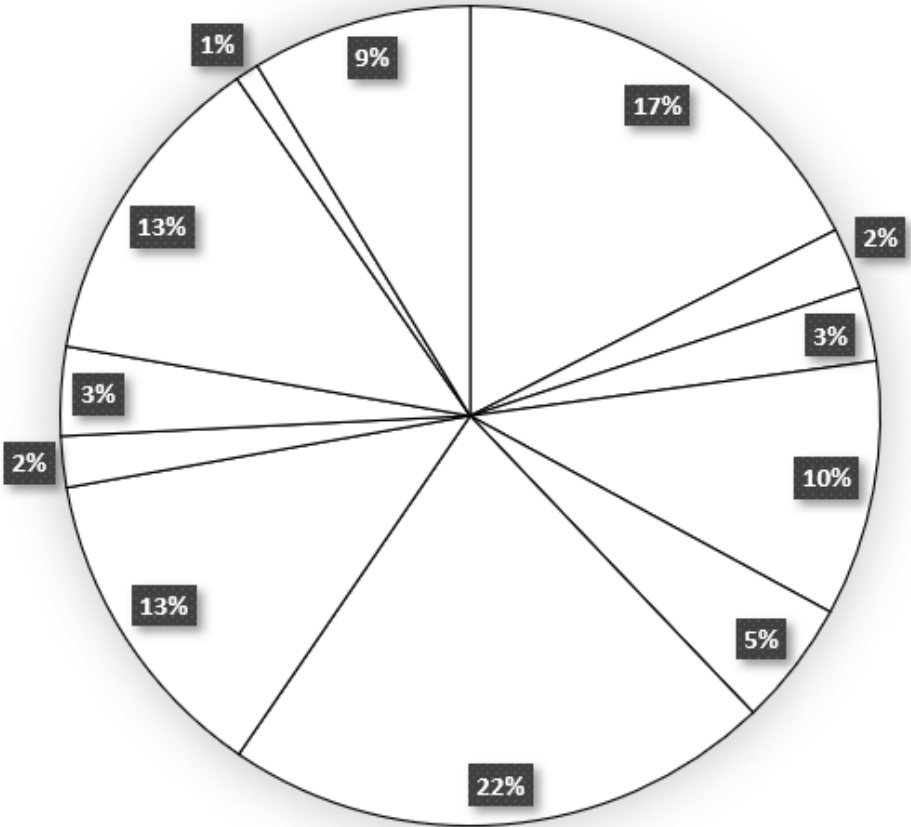
Department Description	The Department of Finance is responsible for managing the province's fiscal and financial resources, allocating funds to other governmental departments; promoting an open government and engaged Manitobans.
Minister	Honourable Adrien Sala
Deputy Minister	Silvester Komlodi Ann Ulusoy Ainsley Krone

Other Reporting Entities	4	<ul style="list-style-type: none"> Manitoba Hydro-Electric Board Manitoba Financial Services Agency Deposit Guarantee Corporation of Manitoba Insurance Council of Manitoba
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Summary Expenditure (\$M) Consolidated Core and ORE budgets that make up the department summary budget	
86	85
2024 / 25	2023 / 24

Core Expenditure (\$M) Departmental expenditures as presented in the Estimates of Expenditure		Core Staffing Department's total FTEs	
68	66	571.10	571.10
2024 / 25	2023 / 24	2024 / 25 - FTE	2023 / 24 - FTE

Percentage Distribution of Summary Expenditures by Operating Appropriation, 2024/2025



- 17% Administration and Finance
- 3% Finance Policy and Research
- 5% Treasury
- 13% Treasury Board Secretariat
- 3% Intergovernmental Affairs
- 2% Corporate Services
- 10% Communications and Engagement
- 22% Taxation
- 2% Community and Economic Development Secretariat
- 13% Manitoba Indigenous Reconciliation Secretariat
- 1% Costs Related to Capital Assets (Non-Voted)
- 9% Interfund Activity

Vue d'ensemble du ministère

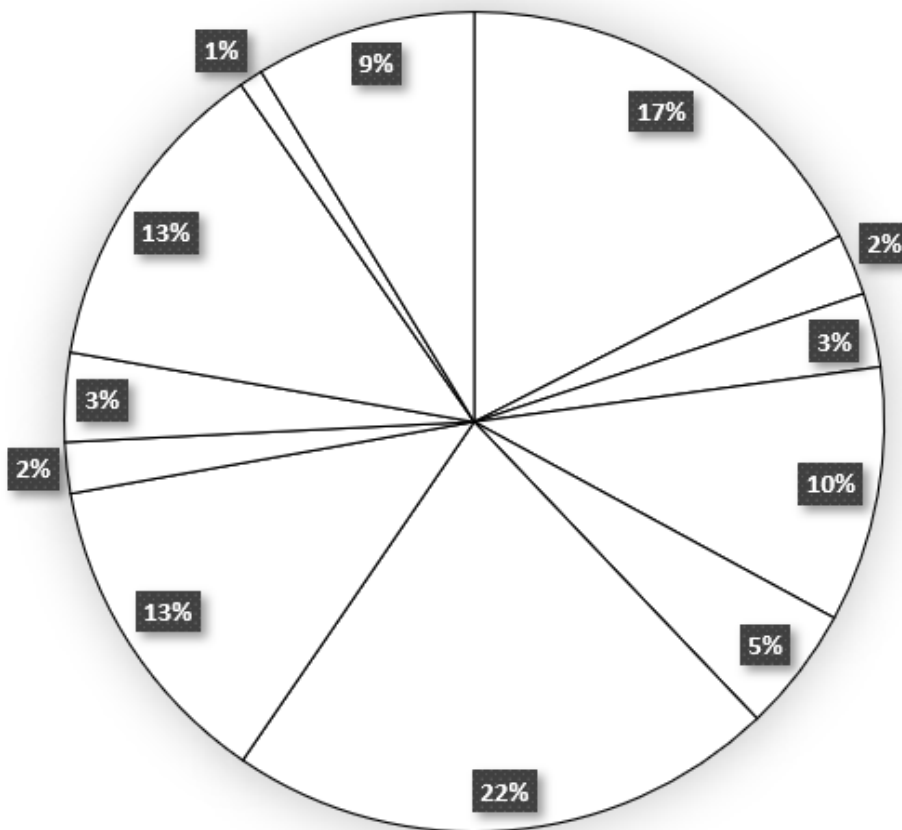
Description du ministère	Le ministère des Finances est responsable de la gestion des ressources fiscales et financières du Manitoba, de l'affectation de fonds à d'autres ministères, de la promotion d'un gouvernement ouvert et des consultations publiques.
Ministre	Honorable Adrien Sala
Sous-ministre	Silvester Komlodi Ann Ulusoy Ainsley Krone

Autres entités comptables	4	<ul style="list-style-type: none"> • Régie de l'hydro-électricité • Office des services financiers du Manitoba • Société d'assurance-dépôts du Manitoba • Conseil d'assurance du Manitoba
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Dépenses globales (en millions de dollars) Budgets consolidés du ministère et des autres entités comptables qui composent le budget sommaire	
86	85
2024-2025	2023-2024

Dépenses ministérielles (en millions de dollars) Dépenses ministérielles telles que présentées dans le Budget des dépenses		Personnel ministériel ETP totaux du ministère	
68	66	571,10	571,10
2024-2025	2023-2024	ETP en 2024-2025	ETP en 2023-2024

Ventilation, en pourcentage, des dépenses globales par crédit de fonctionnement, 2024-25



17%	Administration et finances
3%	Finances politique et recherche
5%	Trésorerie
13%	Secrétariat du Conseil du Trésor
3%	Affaires intergouvernementales
2%	Services ministériels
10%	Communications et mobilisation
22%	Taxes et impôts
2%	Secrétariat chargé du développement communautaire et économique
13%	Secrétariat pour la réconciliation avec les peuples autochtones
1%	Coûts liés aux immobilisations (dépenses non votées)
9%	Transactions interfonds

Department Responsibilities

The Minister of Finance is the Chair of Treasury Board and through Manitoba Finance, manages and administers the Consolidated Fund and directs the financial affairs of the province.

The overall responsibilities of the minister and Department of Finance include:

- Provide policy direction on matters relating to financial management and administration.
- Analyze and appraise the economic and financial market situation and prospects in co-operation with other government departments as appropriate.
- Advise on fiscal and other economic policies and measures.
- Manage the requirements of the province within appropriate fiscal policies by action related to expenditures, lending, taxation, borrowing and cash management.
- Advise on policies relating to federal-provincial fiscal and economic relations.
- Manage relationships with the federal government and other provincial and territorial governments.
- Represent the province in negotiations and participate in meetings related to finance, taxation and economic development.
- Prepare the annual Estimates and Summary Budget and the quarterly fiscal and financial updates.
- Maintain the provincial accounting and financial reporting systems.
- Prepare the Annual Public Accounts.
- Maintain an Internal Audit Function and the Comptrollership framework to oversee the government reporting entity.
- Maintain an accountability framework for the Government Reporting Entity including management practices and systems, fiscal management and controls, program evaluations.
- Advise for ensuring accountability of the government to the Legislative Assembly for the delivery of programs by the government reporting entity.
- Advise and implement performance management systems and objectives for the Government.
- Administer a regulatory framework that contributes to a competitive economy.
- Ensure the perspectives of various stakeholders are reflected in the government's overall economic development strategies.
- Coordinate the government's strategic planning cycle, major policy initiatives, and key community and economic development projects.
- Strengthen regulatory accountability across government to reduce the administrative burden of regulatory requirements for businesses, not-for-profits, municipalities, and individuals.

The Minister is also responsible for:

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

Responsabilités ministérielles

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

Les responsabilités générales du ministre et du ministère des Finances sont les suivantes :

- Fournir une orientation stratégique sur les questions de gestion et d'administration financières.
- Analyser et évaluer la situation et les perspectives des marchés économiques et financiers en collaboration avec d'autres ministères du gouvernement, s'il y a lieu.
- Donner des conseils sur les politiques et mesures fiscales et économiques.
- Gérer les besoins provinciaux dans le respect des politiques fiscales en vigueur en prenant des mesures concernant les dépenses, les prêts, les impôts, les emprunts et la gestion de la trésorerie.
- Donner des conseils sur les politiques concernant les relations fiscales et économiques entre le gouvernement fédéral et la Province.
- Gérer les relations avec le gouvernement fédéral et les autres gouvernements provinciaux et territoriaux.
- Représenter la Province dans des négociations et participer à des réunions portant sur les finances, la fiscalité et le développement économique.
- Préparer le Budget des dépenses et le budget sommaire chaque année, ainsi que les mises à jour fiscales et financières tous les trimestres.
- Gérer les systèmes de comptabilité et de rapports financiers.
- Dresser les comptes publics du Manitoba chaque année.
- Maintenir une fonction d'audit interne et tenir à jour un cadre de contrôle financier afin de superviser le périmètre comptable du gouvernement.
- Tenir à jour, pour le périmètre comptable du gouvernement, un cadre de l'obligation redditionnelle portant notamment sur les pratiques et les systèmes de gestion, la gestion et les contrôles financiers ainsi que les évaluations de programmes.
- Fournir des conseils pour veiller à l'obligation redditionnelle du gouvernement à l'Assemblée législative à l'égard des programmes relevant de son périmètre comptable.
- Mettre en œuvre des objectifs et des systèmes en matière de gestion du rendement pour le gouvernement et fournir des conseils connexes.
- Administrer un cadre réglementaire qui contribue à une économie concurrentielle.
- Prendre en considération les points de vue des diverses parties prenantes dans les stratégies générales de développement économique du gouvernement.
- Coordonner le cycle de planification stratégique du gouvernement, les grandes initiatives en matière de politiques et les principaux projets de développement économique et communautaire.
- Promouvoir l'obligation redditionnelle en matière de réglementation dans l'ensemble du gouvernement afin de réduire le fardeau administratif lié aux obligations réglementaires pour les entreprises, les organismes sans but lucratif, les municipalités et les particuliers.

Le ministre est également responsable des entités suivantes :

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

Department Shared Services

A shared service is a centralized function that provides common services or resources to multiple business units or departments. It aims to streamline operations, improve efficiency by reducing duplication and reduce costs to better support the department's overall objectives.

Central Finance provides shared service support to Finance, Executive Council, and the Public Service Commission through financial management and leadership including budget, cashflows, including internal controls and monitoring, and administrative functions. The Division also provides transactional accounting services for these departments as well as for Consumer Protection & Government Services, Indigenous Economic Development, Labour & Immigration, Municipal and Northern Relations, and Sport, Culture, Heritage and Tourism. This includes vendor and employee remittance and associated reconciliations and payments. Central Finance provides central services across government for all payroll, central accounts payable, and bank reconciliation activities.

Services partagés du ministère

Un service partagé est une fonction centralisée qui fournit des ressources ou des services communs à plusieurs unités fonctionnelles ou ministères. Il a pour objet de rationaliser les activités, d'améliorer l'efficacité en évitant les chevauchements et de réduire les coûts pour mieux soutenir les objectifs globaux du ministère.

La Division des finances centrales fournit des services partagés en matière de gestion et de leadership financiers au ministère des Finances, au Conseil exécutif et à la Commission de la fonction publique, notamment pour le budget, les flux de trésorerie, la surveillance et les contrôles internes de même que les fonctions administratives. La Division fournit également des services de comptabilité des transactions pour ces entités ainsi que pour le ministère de la Protection du consommateur et des Services gouvernementaux, le Secrétariat pour la réconciliation avec les peuples autochtones, le ministère du Travail et de l'Immigration, le ministère des Relations avec les municipalités et le Nord et le ministère du Sport, de la Culture, du Patrimoine et du Tourisme. Ces transactions comprennent notamment les versements aux fournisseurs et aux employés et les rapprochements et paiements connexes. La Division des finances centrales fournit des services centraux à l'échelle du gouvernement pour toutes les activités liées à la paie, aux comptes créditeurs centraux et au rapprochement bancaire.

Statutory Responsibilities

Any statutes that are not assigned to a particular minister are the responsibility of the Minister of Justice, as are any amendments to those statutes.

Manitoba Finance is responsible for managing the province's fiscal resources, overseeing taxation policies, and allocating funds to other governmental departments. The department operates under the authority of the following acts of the Consolidated Statutes of Manitoba:

The Auditor General Act	C 39
The Chartered Professional Accountants Act.....	C 71
The Commodity Futures Act.....	C 152
The Cooperatives Act [section 7.1].....	C 223
The Corporations Act [Part XXIV].....	C 225
The Corporation Capital Tax Act.....	C 226
The Credit Unions and Caisses Populaires Act	C 301
The Crocus Investment Fund Act [section 11].....	C 308
The Crown Corporations Governance and Accountability Act	C 336
The Emissions Tax on Coal and Petroleum Coke Act	E 90
The Financial Administration Act.....	F 55
The Fire Insurance Reserve Fund Act	F 70
The Fiscal Responsibility and Taxpayer Protection Act	F 84
The Freedom of Information and Protection of Privacy Act	F 175
The Fuel Tax Act.....	F 192
The Health and Post Secondary Education Tax Levy Act.....	H 24
The Income Tax Act [except sections 7.13 to 7.16, 10.4, 10.5, 10.6 and 11.8 to 11.21].....	I 10
The Insurance Act	I 40
The Insurance Corporations Tax Act.....	I 50
The Manitoba Investment Pool Authority Act.....	I 100
The King's Printer Act.....	K 15
The Labour-Sponsored Venture Capital Corporations Act [except Part 2 and sections 16 to 18 as they relate to Part 2]	L 12
The Mining Claim Tax Act	M 165
The Mining Tax Act	M 195
The Mortgage Brokers Act.....	M 210
The Municipal Taxation and Funding Act [except Part 2]	M 265
The Pari-Mutuel Levy Act.....	P 12
The Personal Information Protection and Identity Theft Prevention Act	P 33.7
• This Act is not yet in force. It is to come into force on a date to be fixed by proclamation.	

The Property Tax and Insulation Assistance Act
 [Parts I, I.1, II.1, III, III.3, IV, V.1 and V.2, and section 1 and
 Part VI as they relate to subjects covered
 under Parts I, I.1, II.1, III, III.3, IV, V.1 and V.2] P 143

The Public Officers Act..... P 230

The Public Sector Executive Compensation Act P 264

The Public Sector Compensation Disclosure Act P 265

The Public Utilities Board Act P 280

The Real Estate Services Act R 21

The Retail Sales Tax Act R 130

The Securities Act S 50

The Securities Transfer Act..... S 60

The Special Operating Agencies Act S 185

The Statistics Act..... S 205

The Suitors' Moneys Act S 220

The Tax Administration and Miscellaneous Taxes Act T 2

The Tobacco Tax Act..... T 80

Other Statutory Responsibilities:

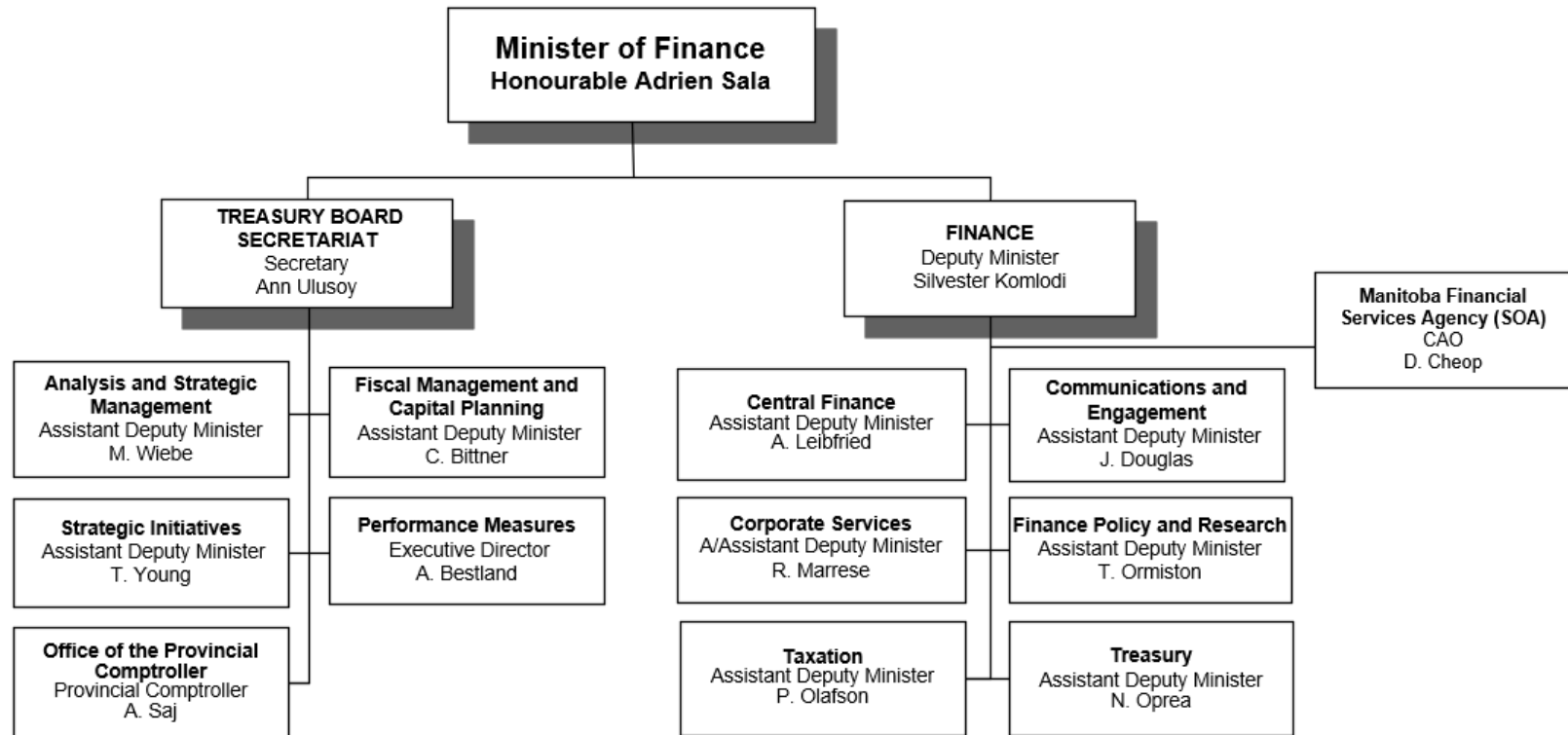
The Manitoba Hydro Act H 190

Manitoba Indigenous Reconciliation Secretariat

The Secretariat operates under the authority of the following act of the Consolidated Statutes of Manitoba:

The Path to Reconciliation Act R 30.5

Department of Finance as of April 1, 2024



Other Reporting Entities (OREs) Accountable to the Minister

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

Other Organizations Accountable to the Minister

Public Utilities Board
Tax Appeals Commission

Included in the Department of Finance Main Appropriations

Community and Economic Development Secretariat
Intergovernmental Affairs
Manitoba Indigenous Reconciliation Secretariat

Intergovernmental Affairs as of April 1, 2024



Manitoba Indigenous Reconciliation Secretariat as of April 1, 2024



Operating Environment and Departmental Risk

Manitoba, like most other Canadian jurisdictions, has faced significant challenges over the last several years, particularly those driven by the COVID-19 pandemic. Challenges include ongoing supply chain disruptions across many parts of our economy, lingering effects of high inflation and impacts on affordability, increased interest rates, persistent and growing housing shortages, and climate and weather.

While the Manitoba economy is expected to avoid a contraction in 2023 and 2024, the micro- and macro-economic challenges, geopolitical tensions, and environmental events create uncertainty to the provincial outlook. Manitoba's diverse economy and the government's commitment to prudent fiscal management will help us meet these challenges while serving the needs of all Manitobans.

In 2023/24, Manitoba is again forecasting a large summary deficit. In the six months between Budget 2023 and the second quarter economic and financial update, the province's financial position deteriorated significantly. Major over-expenditures across several health service delivery organizations as well as a reversal in Manitoba Hydro's financial position due to lower water levels, contributed materially to the deficit. Planning for Budget 2024/25 has taken these fiscal realities into account and presents a plan to get the province back on a sustainable fiscal path.

Managing the work of the provincial government requires sophisticated tools and systems. The government's key operational management system, the enterprise resource planning system, will be undergoing significant upgrades. Work has started to establish a new system that will modernize resource planning processes and information exchanges across the whole of government. The new system will improve how the public service works and will expand digital services delivery capacity. Significant funding and workforce resources will be required in the coming years to implement and adopt the new system. Additional effort is also required for related training for many public servants.

The need for Manitoba Finance to provide enhanced analytical advice and support to decision makers continues to grow and evolve. Frequent and rapid changes (environmental, economic, social, technology, etc.) result in the need for more complex and creative options and advice, in forms such as financial forecasts and reports, and impact assessments. The department is also collaborating internally and externally to access more data sources to enhance analytical and forecasting capabilities.

To meet these needs, the department will focus on ensuring staff have the necessary skills and abilities, data sources, and methodologies.

Manitoba Finance is also focused on retaining and recruiting a highly skilled and technical workforce with strong analytical and critical thinking capabilities. The recent collective agreement provides operational certainty for the next several years; however, the department anticipates ongoing recruitment and retention pressures. Demand for these resources is extremely competitive; both from within government, as well as from external employers.

The government is committed to continuing to enhance its comptrollership, financial management, and overall transparency to the public through the reporting of results.

Transparency and public trust are key drivers for the department in its efforts to centrally lead the government's communication and engagement with citizens, as well as the delivery of Freedom of Information requests, consultations and the proactive disclosure of government data and information.

The government has committed to balancing the budget within its four-year mandate, while providing additional funding to meet essential health, education, and social programming needs.

To support these objectives, initiatives have been implemented to review system costs and the effectiveness of financial management approaches in the organisations that are experiencing significant and persistent over expenditures. The objective is to enable Manitoba Finance and departments to reduce inefficiencies and unnecessary expenditures while improving support for essential programming.

Manitoba Finance will seek new opportunities for collaborating with other provincial departments and with First Nations, Métis, and Inuit partner organization on programs and policies that build economic capacity for Indigenous communities across Manitoba. Manitoba Finance already has relationships with First Nations through the Tobacco Band Assessment program and will look to work with interested partners on new initiatives.

Department Performance Measurement

The departmental strategic objectives reflect the elected government priorities listed in the department mandate letters. Departments align their current work along with newly received mandate items, in their supplement. The re-introduction of mandate letters represents a renewed approach designed to align departmental efforts more closely with elected government direction. Objectives, key initiatives, and performance measures are described in more detail in the following section. The Department Strategic Objectives are:

Vision

To provide transparent and prudent financial leadership that helps build a resilient and thriving future for Manitobans.

Mission

We are effective managers of Manitoba's finances, professionally serving our clients and supporting a whole of government approach to fiscal responsibility and transparency.

Values

- We are responsible stewards of public data, funds and information.
- We provide impartial, reliable, open services.
- We foster awareness, understanding and collaboration.
- We strive to be ethical, professional, diverse and inclusive.

Provincial Themes and Department Objectives

Lowering Costs for Families

1. Lower costs for families

Growing Our Economy

2. Help set the conditions for a strong provincial economy

A Government that Works for You

3. Enhance government transparency and engagement
4. Balance the budget through prudent fiscal management
5. Reduce inefficiencies and unnecessary expenditures

Mesure de la performance du ministère

Les objectifs stratégiques ministériels reflètent les priorités du gouvernement élu, qui sont décrites dans les lettres de mandat. Dans leurs budgets complémentaires, les ministères harmonisent leurs travaux en cours avec les nouveaux éléments dont la teneur leur a été communiquée dans ces lettres. Le retour des lettres de mandat représente une approche renouvelée, qui permet aux ministères de mieux adapter leurs efforts à l'orientation adoptée par le gouvernement élu. Les objectifs, les initiatives clés et les mesures de la performance sont décrits plus en détail dans la section suivante. Les objectifs stratégiques ministériels sont les suivants :

Vision

Fournir un leadership financier transparent et prudent qui contribue à un avenir résilient et prospère pour les Manitobains.

Mission

Nous sommes des gestionnaires efficaces des finances du Manitoba, nous servons nos clients avec professionnalisme et nous soutenons l'adoption d'une approche pangouvernementale en matière de responsabilité financière et de transparence.

Valeurs

- Nous faisons une gestion responsable des données, des fonds et des renseignements publics.
- Nous fournissons des services impartiaux, fiables et ouverts.
- Nous favorisons la sensibilisation, la compréhension et la collaboration.
- Nous aspirons à être une organisation éthique, professionnelle, diversifiée et inclusive.

Thèmes provinciaux et objectifs ministériels

Réduire les coûts pour les familles

1. Réduire les coûts pour les familles

Faire croître notre économie

2. Mettre en place des conditions propices à renforcer l'économie provinciale

Un gouvernement qui travaille pour vous

3. Améliorer la transparence et l'engagement du gouvernement
4. Équilibrer le budget grâce à une gestion financière prudente
5. Réduire l'inefficacité et les dépenses inutiles

Department Performance Measurement - Details

Lowering Costs for Families

1. Lower costs for Families

Key Initiatives

- **Pause the provincial gas tax:** As of January 1, 2024, the provincial tax on gasoline, natural gas, marked fuel and diesel fuel was temporarily paused for a period of at least nine months. As a result, the average Manitoba family with two cars will save approximately \$250 during the nine-month period. The government will closely monitor inflation rates over this period to inform the decision regarding potential reinstatement of the tax.
- **Give renters a break by enhancing the renter's tax:** The Renters Tax Credit, aimed at easing financial burdens for renters in Manitoba, will be increased from an annual maximum of \$525 to \$575, or \$47.92 per month, for the 2025 tax year. This enhancement directly contributes to the broader goal of reducing expenses for families, particularly within the housing market.
- **Work with Environment and Climate Change to help families switch to geothermal energy:** Geothermal heating systems have been identified as a priority for ensuring affordability for Manitobans. The department is working with Environment and Climate Change and Manitoba Hydro to determine the mechanism that will help families switch to geothermal heating systems.
- **Work with the department of Environment and Climate Change to introduce an electric vehicle rebate:** Together, the departments of Environment and Climate Change and Finance have developed a rebate to encourage Manitobans to purchase a zero emissions vehicle. Every light duty internal combustion vehicle replaced by a zero emissions vehicle preserves the environment by saving an average of 4.3 to 4.8 tonnes of greenhouse gas emissions annually. The rebate will provide a \$4,000 incentive on new and \$2,500 on used electric vehicle purchases and foster environmentally conscious transportation choices while aligning with our goal of reducing costs for families.
- **Maintain the fifty per cent education property tax reduction and income tax brackets:** The School Tax Rebate is being maintained at fifty per cent for residential properties in 2024 and provided directly on the property tax statement. Personal Income Tax bracket thresholds have been increased to \$47,000 and \$100,000 for the 2024 tax year. In 2025, the School Tax Rebate and Education Property Tax Credit are replaced for homeowners with a new \$1,500 Homeowners Affordability Tax Credit. More than eighty per cent of homeowners are projected to receive equal or greater relief on their school taxes compared to 2024.

Performance Measures

Measure	2021 Actual	2022 Actual	2023 Target	2024 Target
1. a CPI growth rate for all-items category in Manitoba per year	3.3%	7.9%	3.5%	2%
1. b Percentage of Manitoba families in low income according to the MBM per year	8.8%	-	-	New Measure

1. a CPI growth rate for all-items category in Manitoba per year: This measure reflects the year-over-year change in Consumer Price Index (CPI) for all items, each calendar year. It is calculated by subtracting last year's CPI from the current year and expressing this difference as a percentage of the previous year's data, with a decrease signifying reduced prices. The department identifies this measure as a key performance indicator (KPI) as it is widely used to gauge inflation and consumer affordability. and to inform policy decisions to support stable and sustained improvement in affordability for families, despite broad economic, environmental and geopolitical influences. The target is based on the Bank of Canada's target for CPI growth (1-3%). Sudden growth in 2022 was due to pent-up demand combined with global supply chain issues that pushed up prices. As of January 2024, the CPI for Manitoba stands at 157.5, with a year-over-year inflation rate of 0.8%.

1. b Percentage of Manitoba families in low income according to the MBM per year: This measure tracks the percentage of individuals in low income according to the Market Basket Measure (MBM), each calendar year. The MBM is based on the cost of a specific basket of goods and services representing a modest, basic standard of living including expenses such as food, clothing, shelter, transportation, and other items for a reference family. It is calculated by subtracting the total MBM costs from disposable income for each Manitoba household, then dividing the total number of households below the threshold by the total population and representing that result as a percentage. The department identifies this measure as a KPI as it provides data to support efforts to lower and sustain improvements to Manitoba's overall cost of living, but the KPI is impacted by broader societal and global forces. The latest available data is for 2021. This is a new measure, and this year will be used to collect data to establish a baseline and target.

Growing Our Economy

2. Help set the conditions for a strong provincial economy

Key Initiatives

- **Pursue opportunities for simplifying the provincial tax system:** Ensure a well-designed tax system that does not expose taxpayers to unnecessary administrative costs. The department will continue to focus on ensuring an efficient, trusted system that supports taxpayers in determining their tax liability, accessing tax benefits and paying their taxes. This is an ongoing initiative and Manitoba Finance will continue to seek opportunities to simplify the tax system, and to implement the various amendments and measures resulting from the Budget Implementation and Tax Statutes Amendment Act (BITSA).
- **Advance Indigenous economic reconciliation:** Prioritize and build reciprocal working relationships with First Nations leadership, with a view to identifying opportunities to strengthen and modernize tax agreements that support the principles of Truth and Reconciliation. The department will be an important participant in determining opportunities for the government to contribute to the development of Naawi-Oodena. In partnership with Manitoba Indigenous Reconciliation Secretariat, Municipal and Northern

Relations and Indigenous Economic Development, and other Manitoba departments, Manitoba Finance will contribute to discussions regarding fiscal arrangements and taxation options that promote economic growth, job creation and community development. The department has also engaged in consultations with Manitoba First Nations to review tax arrangements on items such the Tobacco Band Assessment Program.

- **Modernize the Manitoba film and video production tax credit:** Work with the Department of Sport, Culture, Heritage and Tourism to explore improvements to the credit in consultation with industry. Through these partnerships, we aim to create an environment that enhances economic growth and prosperity, aligning to set the stage for a resilient provincial economy.

Performance Measures

Measure	2021/22 Actual	2022/23 Actual	2023/24 Target	2024/25 Target
2. a Employment growth rate in Manitoba per year	3.7%	3.2%	-	New Measure
2. b Private capital investment growth rate in Manitoba per year	1.6%	8.0%	-	New Measure
2. c Ratio of private sector business entrants and exits in Manitoba per year	0.93	-	-	New Measure
2. d Percentage of Manitoba corporate income tax relative to GDP per year	1.0%	1.4%	-	1.0%
2. e Labour force participation rate for Indigenous population in Manitoba per year	64.7%	64.2%	-	New Measure

2. a Employment growth rate in Manitoba per year: This measure tracks the annual change in employment for individuals aged 15 years and over, each calendar year. It is calculated by dividing the number of people employed in the current year by the number employed in the previous year and expressing the result as a percentage. Monitoring employment fluctuations provides insight into workforce dynamics, informing decisions and workforce development strategies to support a strong provincial economy. The department identifies this measure as a KPI as it is influenced by broader economic, financial, and global dynamics. This is a new measure, and this year will be used to collect data to establish a baseline and target.

2. b Private capital investment growth rate in Manitoba per year: This measure tracks the year-over-year growth rate of private capital investment in our province, each calendar year. Data is collected through an annual survey regarding capital expenditure intentions and expenditures from the previous two years. It is calculated by subtracting the last year's private capital investment from the current year, then dividing the result by the previous year's data and expressing it as a percentage. The department identifies this measure as a KPI as it helps to assess Manitoba's economic vitality, offering insights into its investment climate. Broader economic, financial, and global dynamics also influence outcomes. This is a new measure, and this year will be used to collect data to establish a baseline and target.

2. c Ratio of private sector business entrants and exits in Manitoba per year: This measure tracks the number of new private sector businesses entering our province each calendar year and compares it to the number exiting. It is calculated by dividing the number of private sector business entrants by the number of exits. Data each calendar year lags, with the latest data available from 2020. The department identifies this measure as a KPI as it informs strategies that support business growth and a robust economy but is influenced by broader economic, technological and market forces. This is a new measure, and this year will be used to collect data to establish a baseline and target.

2. d Percentage of Manitoba corporate income tax relative to GDP per year: This measure collects data on corporate income taxes as compared to Gross Domestic Product (GDP) as an indicator of year-over-year progress in decreasing tax liability on businesses. It is calculated by dividing corporate tax revenue by the total economic output and representing it as a percentage for the fiscal year. The eight-year GDP average (2015/16 to 2022/23) is 0.9 per cent and the three-year average (2021/22 to 2022/23) is one per cent. Based on this, the target is set at one per cent. Improving this figure spurs economic activity in the province and reduces business tax liability.

2. e Labour force participation rate for Indigenous population in Manitoba per year: This measure tracks the percentage of Indigenous people, aged 15 years and over, actively participating in the workforce each calendar year. It is calculated by dividing the number of Indigenous people actively working by the total Indigenous population in that age group and expressing the result as a percentage. The department identifies this measure as a KPI as it helps to assess progress towards inclusivity and equitable economic opportunities, both vital elements of a strong provincial economy and competitive business environment. Other factors are influenced by historical context, societal attitudes, and broader economic realities. This is a new measure, and this year will be used to collect data to establish a baseline and target.

A Government that Works for You

3. Enhance government transparency and engagement

Key Initiatives

- **Make public engagements more visible and accessible:** Advance the use of EngageMB across departments to ensure a robust public engagement framework that is visible and accessible to Manitobans. This initiative is supported by training of staff, promotion, and advertising of EngageMB, and the adoption and implementation of the government's Public Engagement Framework. Enhancing the capabilities of public servants through training and giving them effective tools for public engagement will increase the quality of government engagements.
- **Gain more public opinion insights through Manitoba survey:** Continue with a quarterly survey of Manitobans to gather regular and effective data on issues and engagement with government. Public insights can strengthen transparent decision-making and strategic engagement planning across government.
- **Reduce the backlog in access to information requests:** Increase compliance with the Freedom of Information and Protection of Privacy Act (FIPPA) by assisting departments in responding to access to information requests within legislated time limits, reducing the number of overdue requests. Improving compliance with FIPPA promotes the government's commitment to transparency.
- **Improve access to information:** Continue to implement a new, centralized intake process and software solution for access to information requests under FIPPA to increase the efficiency of processing requests, improve consistency, and enhance the client's experience. Leveraging technology and best practice will improve engagement between the government and applicants.
- **Strengthen the government's privacy practice:** Explore the development of a breach management protocol to support government departments with addressing privacy breaches and complying with FIPPA's notification requirements. This protocol will advance transparency by fostering timely and informative communication with individuals affected by a privacy breach.

Performance Measures

Measure	2021/22 Actual	2022/23 Actual	2023/24 Target	2024/25 Target
3. a Number of individual engagement touchpoints connected to Manitoba Finance per year	51,000	50,242	52,000	55,000
3. b Number of individual engagement touchpoints across the government per year	192,894	179,693	190,000	190,000
3. c Percentage of on-time FIPPA responses from Manitoba Finance per quarter	38%	54.3%	100%	100%
3. d Percentage of on-time FIPPA responses from government departments per quarter	58%	68.2%	100%	100%
3. e Percentage of survey responses indicating Manitobans are confident in public service work and information per quarter	-	-	-	New Measure

3. a Number of individual engagement touchpoints connected to Manitoba Finance per year: This measure tracks the number of times Manitobans engage with Manitoba Finance through public engagement activities like EngageMB, town halls, surveys, in-person consultations and other front-line engagement tools. This measure does not reflect unique individuals given that individuals can participate in multiple activities. The measure includes only those engagement activities led by Manitoba Finance and is an indicator of growth in engagement with the department. It is calculated by totalling the number of individual touchpoints for each public engagement activities. The target is based on preliminary reporting for 2023/24. This performance measure was previously listed as “Individual Citizen Engagement Touchpoints (Manitoba Finance)”.

3. b Number of individual engagement touchpoints across the government per year: This measure tracks the number of times Manitobans engage with government through public engagement activities hosted on EngageMB by departments. This measure does not reflect unique individuals given that individuals can participate in multiple activities. The measure includes all government departments, given Manitoba Finance’s role as a central service, and is an indicator of the growth of engagement opportunities throughout government. This measure is calculated by adding the total number of visits to EngageMB and the total number of active participants in EngageMB engagements. The target is based on preliminary reporting for 2023/24. This performance measure was previously listed as “Individual Citizen Engagement Touchpoints (Government)”.

3. c Percentage of on-time FIPPA responses from Manitoba Finance per quarter: This measure tracks the percentage of responses completed on time according to Freedom of Information and Protection of Privacy Act (FIPPA), with the goal of improving overall on-time response and strengthening public trust in government. On-time responses include requests that received an extension and completed the response within that extension. Measure data includes only requests to Manitoba Finance. This measure is calculated by dividing the number of on-time responses by the total number of responses and representing the result as a percentage. Based on legislated response requirements, the target will continue to be 100 per cent. This performance measure was previously listed as “Per cent of FIPPA Responses Completed On-Time (Manitoba Finance)”.

3. d Percentage of on-time FIPPA responses from government departments per quarter: This measure tracks the percentage of FIPPA responses completed on-time according to FIPPA with the goal of improving overall on-time response on an annual basis. Improving the on-time response rate will strengthen public trust in government. The measure includes all government departments, given Manitoba Finance’s role as a central service. On-time responses include requests that received an extension and completed the response within that extension. This measure is calculated by dividing the number of on-time responses by the total number of responses and representing the result as a percentage. Based on legislated requirements for on-time responses, the target for this metric will continue to be 100 per cent. This performance measure was previously listed as “Per cent of FIPPA Responses Completed On-Time (Government)”.

3. e Percentage of survey responses indicating Manitobans are confident in public service work and information per quarter: Using a quarterly third-party public opinion research poll, this measure tracks the per cent of Manitobans surveyed who respond that they are confident in the work Manitoba’s Public Service does and the information it provides. This information supports transparent decision-making and improved survey results will show evidence of increased public trust in the government. This measure is calculated by dividing the total number of respondents who answered ‘confident’ and ‘somewhat confident’ to the question, by the total number of respondents to that question, and expressing it as a percentage. This is a new performance measure, and this year will be used to collect data to establish a baseline and target.

4. Balance the budget through prudent fiscal management

Key Initiatives

- **Balance the budget within the government’s first term:** Design and adopt additional internal controls and fiscal management techniques that further reduce inefficiencies and unnecessary spending to achieve a balanced budget. This is supported by enhancing comptrollership and analytical capacity to deliver accurate forecasts and planning, leading to more strategic distributions of funds and a balanced budget.
- **Increase the accuracy in budget expenditure forecasting for Manitoba Finance:** Enhance accuracy and reduce variance in budget forecasts to provide decision makers with enhanced insights to control spending more effectively, leverage opportunities for cost savings, and allocate funds strategically. This will be accomplished by conducting additional lens reviews and applying more in-depth analysis techniques on all funding proposals. Monitoring and actively mitigating the department’s net income position leads to reduced overall expenditures, contributing to a more balanced budget.
- **Increase the accuracy in revenue forecasting for the government:** Improve standard operating procedures to enable better public spending decisions. Work to redesign the process and models used to estimate provincial revenues, major tax transfers and concessions has been successfully completed.

Next steps are to monitor and assess the effectiveness of the newly deployed tax revenue forecasting models, in increasing forecasting efficacy, reducing variances, and supporting a balanced Budget.

- **Increase the accuracy in public debt expense forecasting for the government:** This key initiative is aimed at providing a more precise estimate of anticipated debt servicing costs to make informed decisions regarding budget allocations and mitigate financial risks. This is supported by leveraging historical data, incorporating economic indicators, and increasing communication with departments to provide timely forecasts and updates as information is known. This will be further supported by increasing analytical capacity with the implementation of a new Treasury Management System.
- **Strengthen Manitoba’s credit worthiness:** Support and strengthen Manitoba’s credit ratings through a diverse and stable economic base, track record of solid fiscal policies, improving operating performance, timely debt servicing and transparent financial management practices. This initiative will also be supported by fostering open communication with credit rating agencies and investors, along with providing regular updates on economic indicators and fiscal policies.

Performance Measures

Measure	2021/22 Actual	2022/23 Actual	2023/24 Target	2024/25 Target
4. a Percentage of actual revenue relative to summary projections for the government per year	11%	10%	5%	5%

4. a Percentage of actual revenue relative to summary projections for the government per year: This measure compares major sources of government own-source revenue (income tax, commodity tax, payroll tax, etc.) to projected revenue. It does not include federal transfers or fines, fees and other secondary sources. It is calculated by subtracting the actual revenue from the projected revenue, then dividing this difference by the forecast and representing it as a percentage. The goal is no more than a five per cent error tolerance. Accurate revenue projections allow the government to set and achieve revenue expectations, establish departmental spending targets, and execute the annual Budget as planned. This performance measure was previously listed as “Accuracy of Summary Revenue Projections Within 5%”.

5. Reduce inefficiencies and unnecessary expenditures

Key Initiatives

- **Foster a culture of comptrollership and improve financial comptrollership capacity:** Ensure the continuation of education and awareness on the importance of comptrollership for all employees within Manitoba Finance’s responsibilities. All department staff are required to complete the government’s module one of comptrollership and will expand the requirement of additional modules for departmental staff as completion of module one occurs. Increasing awareness and understanding about comptrollership supports an organization that embraces informed decision-making practices. Next steps include leveraging the financial shared service model to provide direct support and influence within the department and partner departments’ financial frameworks through analyses, training, and internal control design. This will be supported by dedicating human and technology resources to furthering comptrollership best practices and create an organizational line of thinking that focuses on achieving priorities, reducing inefficiencies, and eliminating unnecessary spending.

- **Implement a new Treasury Management System (TMS):** Integrate Treasury’s priority functions into one system to streamline cash management processes, enhance liquidity forecasting, optimize investment strategies, reduce reliance on spreadsheets, and mitigate key person risk. The required TMS will promote the transition from manual processes to industry standard processes to strengthen financial risk management capabilities and enhance analytical capacity. Additionally, it will provide the ability to implement and comply with new regulatory compliance requirements on a timely basis.
- **Enhance return on investment for purchasing communication and engagement services:** Ensure Manitobans receive good value-for-money in delivering communication products, such as advertising campaigns. The department, in its role as a central service, supports government in planning and purchasing media. Projects that support this initiative include improving the standing offers model for media purchasing and developing a reporting mechanism for advertising campaigns. Continuously improving processes will strengthen efficiencies and purchasing practices.
- **Strengthen internal controls to address the Office of the Auditor General (OAG) recommendations:** Ensure that all recommendations made by the OAG are reviewed and examined. This will be advanced by completing a process scan for each area identified for improvement to understand current state and existing gaps. Internal controls, monitoring systems, and updated processes documents will then be created and implemented to address the identified gaps. Addressing these gaps allows for more effective internal controls that results in an improvement in processes and a reduction in inefficiencies.
- **Adoption of the Enterprise Risk Planning (ERP) system and government wide standardization of financial transactions:** Support development and adoption of the new ERP system that supports strong fiscal accountability and promotes efficient and accurate processing. Provide input from various subject matter experts (SMEs) from the department to support the creation of an ERP system that has built in controls to address process weaknesses and gaps and provide greater financial transaction standardization. This will bolster fiscal responsibility and delegated financial signing authority control across government.
- **Apply the education property tax rebate to property tax bills:** The School Tax Rebate is being applied directly to property tax bills in 2024, instead of being sent by cheque, saving approximately \$0.5 million in printing and mailing costs. By efficiently administering the School Tax Rebate, this initiative contributes to cost-saving initiatives within the department, supporting financial stewardship objectives and optimizing resource allocation and ultimately reducing inefficiencies and unnecessary expenditures.
- **Increase efficiencies in Manitoba Government Client Services:** Explore opportunities to align resources for Manitoba Government Inquiry Contact Centre to improve the consistency of the customer experience and ensure the public can easily navigate government services. The department will work collaboratively to understand the general inquiry services provided throughout government, with the goal of leveraging expertise and best practice to create an optimal centralized service that enhances client experience and minimizes inefficiencies.

Performance Measures

Measure	2022/23 Actual	2023/24 Target	2024/25 Target
5. a Percentage of cheque and EFT payments subject to fraud activities per quarter	-	-	New Measure
5. b Percentage of survey responses indicating Manitobans are satisfied with Manitoba General Inquiry Contact Centre per quarter	88.89%	85%	85%

5. a Percentage of cheque and EFT payments subject to fraud activities per quarter: This measure tracks the percentage of cheques and electronic fund transfer (EFT) payments that are subject to external fraud activities. It is calculated by dividing the number of fraud-impacted payments by the total number of payments issued and expressing the result as a percentage. Measure data excludes fraud attempts on transactions that are processed outside of the Bank Reconciliation and Central Accounts Payable branches. Understanding new and emerging fraud patterns allows for proactive actions to reduce government losses incurred through successful fraud attempts. This is a new measure, and this year will be used to collect data to establish a baseline and target.

5. b Percentage of survey responses indicating Manitobans are satisfied with Manitoba General Inquiry Contact Centre per quarter: This measure uses an intercept survey to track the per cent of Manitobans who have accessed the Manitoba General Inquiry Contact Centre. These insights can be used to improve operational efficiencies by better understanding service delivery. This measure is calculated by dividing the total number of respondents who rate satisfaction as 'somewhat' or 'very satisfied' with the service they received, by the total number of respondents to that question, and expressing it as a percentage. The target is based on preliminary data from 2023/24. The measure was previously listed as "Per cent of Citizens Satisfied with Manitoba Government Inquiry Contact Centre Services".

Financial Details

Consolidated Expenditures

This table includes the expenditures of the department and other reporting entities that are accountable to the minister and aligns to the Summary Budget.

Manitoba Finance includes the following OREs:

- Manitoba Financial Services Agency and Insurance Council of Manitoba and are consolidated within the Department of Finance appropriations;
- Deposit Guarantee Corporation of Manitoba and Manitoba Hydro net income are consolidated as part of summary revenue.

Main Appropriations	Part A- Operating	Other Reporting Entities	Consolidation and Other Adjustments	2024/25 Summary	2023/24 Summary
\$(000s)					
Administration and Finance	8,263	6,835	-	15,098	15,664
Corporate Services	2,096	-	-	2,096	1,987
Finance Policy and Research	2,518	-	-	2,518	2,633
Communications and Engagement	8,694	-	-	8,694	8,694
Treasury	2,497	1,765	-	4,262	3,981
Taxation	16,986	-	1,700	18,686	19,016
Treasury Board Secretariat	10,908	-	-	10,908	10,771
Community and Economic Development Secretariat	1,738	-	-	1,738	1,827
Intergovernmental Affairs	3,023	-	-	3,023	2,941
Manitoba Indigenous Reconciliation Secretariat	10,906	-	-	10,906	9,634
Costs Related to Capital Assets (NV)	337	471	-	808	847
Interfund Activity	-	-	7,503	7,503	6,978
TOTAL	67,966	9,071	9,203	86,240	84,973

NV – Non-Voted

Departmental Expenditures and FTEs by Appropriation and Type

This table includes the expenditures of the department and aligns to the Estimates of Expenditure.

Main Appropriations	2024/25		2023/24	
	FTEs	\$(000s)	FTEs	\$(000s)
Administration and Finance	83.00	8,263	79.00	8,488
Corporate Services	21.00	2,096	21.00	1,987
Finance Policy and Research	25.00	2,518	25.00	2,633
Communications and Engagement	87.00	8,694	87.00	8,694
Treasury	24.00	2,497	24.00	2,559
Taxation	165.10	16,986	169.10	16,516
Treasury Board Secretariat	94.00	10,908	94.00	10,771
Community and Economic Development Secretariat	12.00	1,738	12.00	1,827
Intergovernmental Affairs	23.00	3,023	23.00	2,941
Manitoba Indigenous Reconciliation Secretariat	37.00	10,906	37.00	9,634
Costs Related to Capital Assets (NV)	-	337	-	337
TOTAL	571.10	67,966	571.10	66,387
NV - Non-Voted				
Expense by Type				
Salaries and Employee Benefits	571.10	50,153	571.10	50,556
Other Expenditures	-	10,474	-	9,742
Grant Assistance	-	7,002	-	5,752
Amortization	-	337	-	337
TOTAL	571.10	67,966	571.10	66,387

Please refer to the Manitoba Estimates of Expenditure for the Reconciliation of the 2023/24 Adjusted Print.

Departmental Staffing

FTE and Salaries and Employee Benefits by Appropriation

Main Appropriations	2024/25		2023/24	
	FTEs	\$(000s)	FTEs	\$(000s)
Administration and Finance	83.00	7,023	79.00	6,848
Corporate Services	21.00	1,796	21.00	1,687
Finance Policy and Research	25.00	2,281	25.00	2,396
Communications and Engagement	87.00	6,778	87.00	6,778
Treasury	24.00	2,351	24.00	2,413
Taxation	165.10	13,126	169.10	13,445
Treasury Board Secretariat	94.00	9,639	94.00	9,795
Community and Economic Development Secretariat	12.00	1,338	12.00	1,427
Intergovernmental Affairs	23.00	2,342	23.00	2,260
Manitoba Indigenous Reconciliation Secretariat	37.00	3,479	37.00	3,507
TOTAL	571.10	50,153	571.10	50,556

Equity and Diversity Benchmarks

Manitobans are best served by a public service that is inclusive and representative of the diverse population of Manitoba at all levels of the organization, including senior management. Employment equity status is self-identified on a voluntary basis when individuals are hired into a position, or at any time during their employment with Manitoba's public service. Employment equity groups include women, Indigenous peoples, visible minorities, and persons with disabilities.

Equity Group	Benchmarks	% Total Employees as of Dec. 31
Women	50%	59.5%
Indigenous People	16%	8.2%
Visible Minorities	13%	35.0%
Persons with Disabilities	9%	8.5%

Overview of Capital Investments, Loans and Guarantees

	2024/25	2023/24	
Part D – Other Reporting Entities Capital Investment	\$(000s)	\$(000s)	Expl.
Provides for the development or enhancement of strategic infrastructure, equipment and information technology systems.			
The Manitoba Hydro-Electric Board	706,384	654,111	
Less: Self-Financed by The Manitoba Hydro-Electric Board	-	(654,111)	
TOTAL	706,384	-	1

Explanation:

1. Variance is due to capital program allocations required for the Manitoba Hydro-Electric Board for major capital projects and business operations capital. Financing was self-financed by The Manitoba Hydro-Electric Board in 2023/24.

Departmental Program and Financial Operating Information – Part A Expenditure and FTEs

Administration and Finance (Res. No. 7.1)

Administration and Finance

Provides executive support and management for the Department of Finance. Provides shared financial services and comptrollership leadership for various departments. Provides centralized processing and administrative functions related to central accounts payable, central payroll services and bank reconciliation.

Sub-appropriations	2024/25		2023/24		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Minister's Salary	1.00	47	1.00	42	
Executive Support	9.00	1,019	9.00	1,021	
Central Finance	59.00	5,006	59.00	5,643	1
Public Utilities Board	14.00	2,191	10.00	1,782	2
Manitoba Financial Services Agency	-	-	-	-	
TOTAL	83.00	8,263	79.00	8,488	
Expense by Type					
Salaries and Employee Benefits	83.00	7,023	79.00	6,848	
Other Expenditures	-	1,240	-	1,640	
TOTAL	83.00	8,263	79.00	8,488	

Explanation:

1. Variance is primarily related to the elimination of mailing of cheques for the School Tax Rebate as the rebate will be reflected on the Property Tax Statement.
2. Variance is due to the Public Utilities Board Enhancement that will enable more detailed review(s) and engagement with the utilities in specific areas.

Key Initiatives

- **Balance the Budget within the first term of government:** Design and adopt additional internal controls and fiscal management techniques that reduce inefficiencies and unnecessary spending to allow for a balanced budget.

- **Increase the accuracy in department budget expenditure forecasting:** Enhance accuracy and reduce variance in budget forecasts to support decision makers in controlling spending, leveraging opportunities for cost savings, and allocating funds strategically.
- **Foster a culture of comptrollership and improve financial comptrollership capacity:** Ensure the continuation of the education and awareness on the importance of comptrollership for every public servant.
- **Strengthen internal controls to address the OAG recommendations:** Ensure that all recommendations made by the OAG are reviewed and examined.
- **Adoption of ERP system and government wide standardization of financial transactions:** Create and implement an ERP system that supports strong fiscal accountability and promotes efficient and accurate processing.

Minister's Salary (7-1a)

Key Objectives

- To provide for the additional compensation to which an individual appointed to the Executive Council is entitled.

Executive Support (7-1b)

Key Objectives

- To provide financial leadership to government and administrative leadership to Manitoba Finance.

Main Activities

- Provide the Minister of Finance and Cabinet with support and advice with respect to the economy, government revenues and expenditures, investments and borrowing, financial institutions, and corporate comptrollership.
- Provide administrative leadership to Manitoba Finance.
- Lead corporate strategic planning for Manitoba Finance.
- Oversee the development and delivery of planning, policy, and programs to meet the policy objectives of government.

Expected Results

- Effective, efficient, and strategic operation of Manitoba Finance.

Central Finance (7-1c)

Provides financial and comptrollership leadership to Finance to support its efforts to operate in a manner that is transparent, well-managed, and aligned with government mandates and financial policies. Central Finance provides shared financial services and budget oversight for various departments and also provides centralized administrative functions related to accounts payable, bank reconciliation and payroll services.

Key Objectives

- To establish and manage a corporate comptrollership function for the Manitoba government that includes value-added advice and guidance in support of legislative and governmental decision making.
- To develop and maintain sound financial administration and accounting policies and procedures in support of the government-wide comptrollership function.
- Provide education and training on sound principles of public sector financial management and compliance with public sector accounting standards.
- Cultivate an organization that is financially literate and fiscally responsible.

Main Activities

- Operate and maintain the central financial system, including the related procedures, controls, and policies encompassing bank reconciliation, central accounts payable, and payroll.
- Deliver accounting and financial management activities including departmental administration, accounting, capital asset planning and management, appropriation control and financial reporting.
- Ensures the prompt and accurate payment and record of all departmental and associated accounts payable functions.

Expected Results

- Issuance of approximately 254,000 vendor payments, and approximately 390,000 employee payments via cheque or direct deposit.
- Timely, accurate, and relevant reporting and analysis of financial information, including detailed budget forecasts and estimates information to enable effective informed decision making and reduce unnecessary expenditures.
- Prompt and accurate payment of over 45,000 accounts payable transactions while ensuring proper financial approvals.
- Provides sound financial advice that balances departmental comptrollership responsibilities with operational requirements for Finance, Executive Council, and Public Service Commission.
- Develop and deliver a departmental comptrollership plan that promotes strong financial literacy and fiscal responsibility.
- Reconcile and safeguard public bank accounts and transactions totaling over \$15B in provincial funds.

Public Utilities Board (7-1d)

An independent, quasi-judicial administrative tribunal that has oversight and supervisory powers over public utilities and designated organizations as set out in the statute. Considers both the impact to customers and financial requirements of the utility in approving rates.

Key Objectives

- To exercise regulatory oversight of the operations of electrical, natural gas, propane, water and waste, public utilities in Manitoba, and Manitoba Public Insurance.
- Approve or establish just and reasonable rates for Manitoban's, service practices, and operations of the various utilities under the board's jurisdiction.
- Promote environmental safety and stability by regulating the construction and operation of natural gas and propane transmission and distribution systems.
- To regulate businesses providing fixed-price natural gas contracts and services.
- Regulate the enforcement of mandatory bulk transmission electric reliability standards.

Main Activities

- Exercise regulatory rate setting authority of natural gas and propane utilities and approximately 300 water and sewer utilities in the province.
- Investigate occurrences of pipeline failure or fire and govern pipeline safety procedures to ensure public safety.
- Regulate gas safety issues under The Gas Pipeline Act.
- Serve as an appeal body for Manitobans on utility/customer disagreements and actions of natural gas brokers.

Expected Results

- Issuance of approximately 150 Board Orders per year.
- Review and issuance of 12 Natural Gas Broker Licences.
- Hold approximately 20 public hearings per year and conduct public reviews of other applicant filings to the board.

Manitoba Financial Services Agency (7-1e)

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

Key Objectives

- Foster a better financial future for all Manitobans through responsive regulation that promotes fairness, honesty and openness within Manitoba's financial services and real estate sectors that benefit both the industry and the public.

Main Activities

- Administer and enforce legislation for the province's securities and insurance sectors, real estate and mortgage brokerage industries, credit unions and the caisse populaire, and trust and loan companies.
- In conjunction with the other securities regulators in Canada as part of the Canadian Securities Administrators:
 - Implement harmonized rules governing the securities and commodity futures sectors.
 - Oversee the Canadian Investment Regulatory Organization, the self regulatory for investment and mutual fund dealers and the Canadian Investor Protection Fund, the securities industry contingency fund.
 - Oversee the activities of securities exchanges and alternative trading systems.
- Investigate complaints from the public in the areas overseen by the Agency and issue investor alerts.
- Conduct disciplinary hearings under securities, commodity futures and the real estate and mortgage brokerage industries.
- Oversee the credit union and caisse populaire sector, including Deposit Guarantee Corporation of Manitoba and Credit Union Central of Manitoba.
- Provide education and information to the public to help promote their financial well being.

Expected Results

- Develop legislation, rules or regulations in sectors overseen by the Agency.
- Participate in committees of the Canadian Securities Administrators in the development of new or amended regulatory instruments.
- Issue receipts for over 550 prospectuses.
- Issue 3,300 registrations for real estate and mortgage broker registrants and 25,500 registrations for securities and commodity futures registrants.
- Conduct approximately 10 hearings, open over 550 complaint files and issue approximately 60 investor alerts.

Corporate Services (Res. No. 7.2)

Corporate Services

Supports the department to achieve its mandate, including central government priority initiatives, through co-ordination and support to executive strategic planning, project management, communications and public correspondence, as well as the development, implementation, and ongoing maintenance and control of corporate policies and business processes. Provides governance and accountability management functions for defined Crown Corporations.

Sub-appropriations	2024/25		2023/24		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Corporate Services	21.00	2,096	21.00	1,987	
TOTAL	21.00	2,096	21.00	1,987	
Expense by Type					
Salaries and Employee Benefits	21.00	1,796	21.00	1,687	
Other Expenditures	-	300	-	300	
TOTAL	21.00	2,096	21.00	1,987	

Key Objectives

- To deliver high-quality and value-added public policy and planning through consultation and research enabling informed decision-making by senior leadership.
- To prepare corporate reports and manage corporate requests for the department.
- To promote employee engagement and advance reconciliation, diversity and inclusion across the department.
- Ensure Crown corporation alignment with the legislative and regulatory framework; specifically, The Crown Corporations Governance and Accountability Act (CCGAA).
- Ensure publicly available Corporate Business Plans for each Crown corporation under the CCGAA.

Main Activities

- Ensure planning, policy, and programs align with government objectives.
- Conduct research and analysis for senior leadership that supports decision-making and policy development.
- Coordinate corporate plans and central government requests.
- Plan employee engagement activities that advance reconciliation, diversity and inclusion and recognizes staff contributions.
- Support the Minister of Finance in his responsibilities to the CCGAA and Manitoba Hydro as well as support the Minister responsible for Manitoba Liquor and Lotteries.
- Ensure alignment between government and Manitoba's Crown corporation priorities.

Expected Results

- Present clear and relevant policy analysis including options to support decision-making processes in achieving departmental objectives.
- Ensure timely and accurate reporting that reflects meticulous attention to detail.
- Increase departmental employee engagement.
- Approve and make publicly available 2024/25 Corporate Business Plans for Crown corporations under the CCGAA.
- Progress in meeting directives outlined in government mandate letters for the Crown corporations under the CCGAA.

Key Initiatives

- **Foster a culture that promotes diversity and inclusion:** Ensure the continuation of education and awareness on the importance of diversity and inclusion through the work of the Employee Development and Inclusion Committee.
- **Enhance employee engagement and development:** Design and adopt effective onboarding tools that contribute to a positive work culture and long-term organizational success.
- **Repeal the former Bill 36 and strengthen the Public Utilities Board:** Introduce legislation and ensure smooth implementation to support the government's commitment.
- **Accountability Management:** Collaborate with Crown corporation boards to oversee and achieve outcomes, impacts, and alignment with approved business plans and budgets.

Finance Policy and Research (Res. No. 7.3)

Finance Policy and Research

Provides research, analysis, and support on local, national, and international economic, fiscal, and tax policies, including fiscal implications and projects. Provides financial modeling and research support for the department and government.

Sub-appropriations	2024/25		2023/24		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Finance Policy and Research	25.00	2,518	25.00	2,633	
TOTAL	25.00	2,518	25.00	2,633	
Expense by Type					
Salaries and Employee Benefits	25.00	2,281	25.00	2,396	
Other Expenditures	-	237	-	237	
TOTAL	25.00	2,518	25.00	2,633	

Key Objectives

- To deliver high-quality strategic policy and planning support, enabling informed decision-making by government leadership.
- To conduct thorough research and analysis on economic, fiscal, and taxation matters, informing revenue forecasts and policy development and implementation.

Main Activities

- Conducts research and analysis on economic, fiscal, tax matters, and federal-provincial arrangements.
- Develops and monitors major revenue estimates and forecasts.
- Provides support and advice to the Minister of Finance and Cabinet on economy, revenues, and investments.
- Ensures planning, policy, and programs align with government objectives, supporting ministerial and deputy ministerial functions.
- Maintains informal and formal relationships with the federal and provincial/territorial governments regarding economic and fiscal programs and arrangements.

Expected Results

- Achieve effective and efficient operation of Manitoba Finance, promoting consistency and coordination in policy analysis and development.
- Demonstrate strong leadership and support in strategic planning and comptrollership enhancing operational effectiveness.
- Present clear, relevant, and timely options to support decision-making processes within Manitoba Finance and other departments.

- Uphold the smooth operation of oversight responsibilities, meeting deadlines consistently, and providing well-rounded guidance that aligns departmental duties with operational demands.
- Provide rigorous and accurate revenue estimates to inform fiscal planning.
- Ensure Manitoba's economic and fiscal policy priorities are promoted in an effective and co-operative manner with federal/provincial/territorial governments.

Key Initiatives

- **Deliver Manitoba's Tax Relief Commitments:** Implement school tax rebates and legislative/administrative changes to tax provisions as announced in the Budget.
- **Improve Tax Measure Outcomes:** Conduct regular annual reviews of tax measures, enhancing forecasting models based on analysis outcomes, and ensuring continuous improvement.
- **Improve Revenue Estimates:** Consistent reviews of revenue forecasts through post-mortems and general research, and continuous improvement to data inputs and models to enhance accuracy of forecasts.
- **Support Indigenous Economic Reconciliation:** Collaborate with Statistics Canada to access census microdata, working with Manitoba Indigenous Reconciliation and Northern Relations to outline objectives.
- **Enhance Manitoba's Economic Impact Assessment (EIA) Model:** Modernize the EIA model and report by incorporating new features like Greenhouse Gas emissions and job creation details, with plans to implement an online EIA model through the Manitoba Bureau of Statistics website.

Communications and Engagement (Res. No. 7.4)

Communications and Engagement

Leads high-quality communications and engagement policy and practice across government and provides communications and engagement services to government departments and Crown agencies, including strategic communications planning, public information and consultation, employee communications and engagement, media engagement and support, advertising planning and purchasing. It also provides government-wide administration of access to information and privacy protection, and support for Manitoba.ca and operates central contact centre operations.

Sub-appropriations	2024/25		2023/24		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Communications and Engagement	87.00	8,694	87.00	8,694	
TOTAL	87.00	8,694	87.00	8,694	
Expense by Type					
Salaries and Employee Benefits	87.00	6,778	87.00	6,778	
Other Expenditures	-	1,916	-	1,916	
TOTAL	87.00	8,694	87.00	8,694	

Key Objectives

- Deliver the message of government policy and programs to staff, the media and the public in dynamic, effective ways.
- Advance openness and transparency across government.
- Increase engagement and participation in the decision-making process.

Main Activities

- Provide departments with strategic approaches and planning for internal and external communications, media engagement, creative services, public engagement and consultation, and digital content.
- Purchase communication and engagement services on behalf of government and Crown Corporations in a fiscally responsible way.
- Maintain government's digital presence on Manitoba.ca, the Manitoba Gazette and social media channels.
- Improve compliance and ensure best practice when processing access to information requests under FIPPA on behalf of government and strengthen government's privacy practice.
- Deliver excellent client service in responding to general inquiries at Manitoba Government Inquiry.
- Advance open government principles through the development, implementation and adoption of policy and best practices.

Expected Results

- Lead approximately 800 communication projects and \$10.0M in government-wide advertising campaigns.
- Coordinate responses to around 2,500 media inquiries about government announcements and information.
- Provide timely service to an average of 20,000 general inquiries at Manitoba Government Inquiry.
- Increase the total number of public servants trained in International Association for Public Participation and government's public participation framework.
- Respond to about 2000 access to information requests and improve government's proactive disclosure practice.
- Lead communities of practice related to public engagement, advertising and branding, access and privacy, and internal communication to build knowledge and best practice across government.

Key Initiatives

- **Make public engagements more visible and accessible:** Work with Procurement and Supply Chain and Digital and Technology Solutions to ensure training and technology contracts are in place to support government public engagement. Explore ways to increase participation in public engagements.
- **Gain more public opinion insights through Manitoba survey:** Continue with a quarterly survey of Manitobans to gather regular and effective data on issues and engagement with government.
- **Implement centralized service model for FIPPA administration:** Transition FIPPA operations to a central team to support departments with privacy impact assessments and responding to access to information requests. Use improved analytical capacity from the new software solution to increase the proactive disclosure of government documents.
- **Increase efficiencies in Manitoba Government Inquiry Contact Centre:** Explore opportunities to align resources to improve the consistency of the customer experience and ensure the public can easily navigate government services.
- **Enhance return on investment for purchasing communication and engagement services:** Improve the standing offers model for media purchasing and develop a reporting mechanism for advertising campaigns.
- **Deliver Through Digital Experience:** Work with vendors to create a service-focused, user-centred Manitoba.ca and modernize the Government Newsroom.
- **Foster Employee Engagement:** Develop employee engagement initiatives that are data informed and results driven.

Treasury (Res. No. 7.5)

Treasury

Manages the borrowing programs, cash resources, and investment and debt activities of government and government agencies.

Sub-appropriations	2024/25		2023/24		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Treasury	24.00	2,497	24.00	2,559	
TOTAL	24.00	2,497	24.00	2,559	

Expense by Type

Salaries and Employee Benefits	24.00	2,351	24.00	2,413	
Other Expenditures	-	146	-	146	
TOTAL	24.00	2,497	24.00	2,559	

Key Objectives

- To cost effectively manage the province's financial assets and liabilities while managing related risks in order to meet government's goals.
- To manage public debt costs within budget and approved financial risk parameters.
- To manage, administer and advise on the borrowing programs, cash resources, banking, debt and investment activities of the government, Crown corporations and agencies.

Main Activities

- Provides advice to the minister, deputy ministers, government departments, agencies and investment funds regarding financial markets and portfolio management.
- Monitors global capital markets and initiates borrowing activities, liaises with domestic and international investment banks and is the main contact with all credit rating agencies.
- Prepares public debt estimates and analyses, and related sections contained in provincial publications, such as the public accounts, the Provincial Budget, and required securities filings.
- Services the debt, investments and related financial instruments of the province.
- Measures, monitors and reports on the division's risk management practices, financial and credit risks, and exposures generated through the division's investment, debt and hedging activities.
- Advises on and establishes procedures regarding the use of banking services for other departments and agencies and negotiates contracts for banking and related services for the province.
- Reviews policies, legislation and regulations to advise on changes where necessary to achieve objectives.
- Report to the Treasury Risk Oversight Committee, a committee of external financial risk management experts, on the borrowing and investment activities of the division and compliance with Treasury policies.

Expected Results

- Execute the borrowing program of the province and manage the debt portfolio.
- Update and implement the debt management strategy.
- Maintain the exceptional reputation of the province in the global financial markets through regular contact with financial institutions, investors, regulatory and rating agencies.
- Invest excess cash and ensure adequate liquidity is available to meet financial obligations.
- Invest the Province's sinking fund, Fiscal Stabilization Fund, and Crown organizations investment funds.
- Manage financial risk within appropriate parameters set by internal policies.
- Manage public debt costs effectively within budget and approved risk parameters.
- Manage the procurement of banking services for all government departments.

Key Initiatives

- **Enrich Global Reputation through Investor Relations:** Maintain and enhance the province's global reputation through one-on-one meetings with investors as well as participation in industry and public sector conferences. These activities maintain and provide new opportunities for investor interest and demand for Manitoba bonds. The larger the interest and demand for Manitoba bonds in the global marketplace, the lower the net cost of borrowing which reduces public debt servicing costs.
- **Maintain Financial Liquidity:** Liquidity is the amount of readily available funds for the purposes of meeting the province's near-term financial obligations. This initiative includes optimizing cash reserves to ensure sufficient liquidity is available to address unforeseen expenses and market disruptions. A strong liquidity position is a key economic indicator of financial strength which is important to investors of Manitoba bonds as well as for the global financial rating agencies who rate the province's credit worthiness.

Taxation (Res. No. 7.6)

Taxation

Ensures the effective administration and collection of provincial tax revenues. Informs, educates, audits and investigates to promote and ensure compliance by taxpayers with tax legislation.

Sub-appropriations	2024/25		2023/24		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Taxation Administration	61.10	6,571	61.10	5,870	1
Tax Information	28.00	2,354	28.00	2,389	
Audit	76.00	8,045	80.00	8,241	
Tax Appeals Commissions	-	16	-	16	
TOTAL	165.10	16,986	169.10	16,516	

Expense by Type

Salaries and Employee Benefits	165.10	13,126	169.10	13,445
Other Expenditures	-	3,860	-	3,071
TOTAL	165.10	16,986	169.10	16,516

Explanation:

1. Variance is primarily due to increase to Allowance for Doubtful Accounts.

Key Initiatives

- **Modernize the tax system:** The division is committed to establishing an efficient tax system. This system minimizes administrative costs for taxpayers, ensures reliable government revenue, and enhances tax compliance resilience and agility. Next steps are to implement the various amendments and tax measures resulting from the Budget Implementation and Tax Statutes Amendment Act (2024).
- **Modernize public service/improve customer experience and outcomes:** The division supports innovation and informed decision-making through a number of initiatives intended to simplify and increase accessibility of information:
 - **Automate first-time penalty waivers:** As prescribed by legislation, a ten per cent penalty is applied on the tax that is due on late filed returns and/or tax assessed as part of an audit. In an effort to encourage voluntary compliance, reduce red tape and improve customer experience and outcomes, the division is evaluating opportunities to automate first-time penalty waivers.
 - **Online RST registration status verification tool:** To provide businesses and Manitobans with more online self-serve options, the division is looking to implement an online portal that allows Manitobans and businesses to verify active tax registrations within the province. This would provide transparency and confidence that Manitobans and businesses are dealing with valid service providers and retailers.

- **Improved tax bulletins and notices:** Tax legislation is complex and subject to varying interpretations. Taxing authorities provide taxpayers additional information using tax bulletins and notices. Taxation staff are actively working on reviewing and updating our tax bulletins and notices to enhance clarity and accessibility for taxpayers. This initiative will be ongoing due to the substantial number of bulletins and notices publicly available, as well as the dynamic nature of legislation.
- **Tax administration system upgrade:** GENTAX is the system Manitoba uses to administer close to \$4 billion in provincial taxes. TAXcess is the GENTAX public web portal. Manitoba undertook a review of our business and technical requirements. We will be analysing the results of that review to determine the appropriate solution going forward.
- **Modernization of the special investigations unit (SIU):** The SIU focuses on revenue protection and compliance under various taxation statutes administered by the province. The Division is reviewing the law enforcement model for the SIU. The model will prioritize Manitoba's prosperity and well-being, embrace intelligence-led approaches, and optimize resources and technology through strategic partnerships.
- **Enhance staff recruitment, development and succession planning:** The Division continues to face challenges in recruiting and retaining professional staff. To become an employer of choice, the audit branch is working with CPA Manitoba to obtain approval under their pre-approved employer program. One of the main benefits of obtaining pre-approval status is that future CPA hires are assured that their work experience will be completed within 30 months. It also enhances the employee experience as there are less reporting requirements from pre-approved employers. The Division also continues to explore innovative recruitment strategies including partnering with universities/colleges, attending career fairs, and pursuing open competitions.

Taxation Administration (7-6a)

Responsible for efficiently and effectively administering provincial taxes and programs, minimizing tax compliance costs for businesses and government. It also provides administrative support to Audit and the Tax Information Branch.

Key Objectives

- Prompt review and processing of tax returns, refunds, and payments.
- Efficiently managing delinquent accounts and collection of tax revenues.

Main Activities

- Maintain an updated tax roll for all businesses registered under the acts, including historical data required within the division.
- Issues tax returns and electronic return due date reminders under the acts and accurately and efficiently processes all tax returns and payments.
- Efficiently pursue all delinquent tax returns and outstanding taxes under the acts.
- Review and process all refund claims, including the refund programs administered by the division.
- Prepares financial analyses and forecasts to assist in strategic taxation planning, including revenue and expenditure variance analysis.

Expected Results

- To collect all taxes imposed under the acts as budgeted by government.
- To maintain an effective and efficient tax administration system, including online filing and payment of taxes and business registrations, to reduce tax administration costs and maintain accurate and current filing of tax returns and business registrations.
- Timely and accurate processing of taxpayer refund claims.
- Timely and thorough evaluation of all tax administration processes to continually maintain efficient filing and processing of returns and business registrations under the acts.
- Advancement of public and internal taxation information technology systems.

Tax Information (7-6b)

The primary point of contact for provincially administered taxes and is responsible for developing and distributing public tax information to protect revenue by promoting voluntary compliance.

Key Objectives

- Promote voluntary compliance and educate taxpayers by distributing tax information through various channels.
- Conduct research and analysis on taxation matters informing legislative change.
- Provide assistance with legislative interpretations to the Audit and Tax Administration Branch.

Main Activities

- Provide comprehensive taxpayer support, including assistance with filing returns, resetting passwords, legislation interpretation, and registration requirements.
- Develop and distribute public tax information through the internet, tax information bulletins, public workshops, business symposiums, on location field services including audits and special tax compliance projects to protect revenue by educating taxpayers and promoting voluntary compliance under the acts.
- Assists legislative counsel with the preparation of legislation amendments and implements changes as directed.

Expected Results

- To maintain an effective and efficient tax administration system, including online filing and payment of taxes and business registrations, to reduce tax administration costs and maintain accurate and current filing of tax returns and business registrations.
- Advancement of public and internal taxation information technology systems.

Audit (7-6c)

Responsible for ensuring compliance with provincial tax legislation through audit programs as well as investigations and taking applicable enforcement action where necessary.

Key Objectives

- Ensure compliance under the taxing statutes and educate taxpayers.
- Maintain taxpayers' confidence in the tax system through uniform and consistent application of legislation and policies.

Main Activities

- Assess risk and conduct audits to ensure all taxes are remitted through direct audit recoveries while educating taxpayers and improving voluntary compliance.
- Gather evidence and conduct investigations on businesses under the acts.

Expected Results

- To collect all taxes imposed under the acts as budgeted by government.
- Recovery of unpaid taxes through audits and investigations resulting in increased compliance with a sufficient deterrent to tax evasion under all the acts.

Tax Appeals Commission (7-6d)

Provides taxpayers with an objective review of a taxpayer's appeal, independent of the taxation officials who issued the assessment.

Key Objectives

- To provide the taxpayers of Manitoba with a fair and independent appeals process for assessments issued under The Tax Administration and Miscellaneous Taxes Act.
- To maintain taxpayers' confidence in the integrity of the tax system through applying the rules under the acts uniformly and consistently.

Main Activities

- Provide rulings for taxpayers on appeals of tax assessments, independent from the taxation officials who issued the assessment.

Expected Results

- Public confidence in a fair, objective and efficient tax appeals process.

Treasury Board Secretariat (Res. No. 7.7)

Treasury Board Secretariat

Treasury Board Secretariat is the Department that delivers the services under Treasury Board's responsibilities as outlined in Sections 5-8 of the Financial Administration Act (FAA) including: fiscal management, the integration of policy decisions with the longer term fiscal plans of government; the analysis and monitoring of program performance measures and the fiscal position of the Government of Manitoba; the planning and co-ordination of the budgetary process; undertaking strategic initiatives and targeted program reviews and co-ordination of the use of performance measurement across government; establishing and overseeing corporate comptrollership and financial management policies for government; provision of internal audit and advisory services to government departments and agencies regarding internal controls; the preparation of the Summary Public Accounts for the Province in accordance with Public Sector Accounting Standards and; evaluating and overseeing accounting and financial management policies and systems across government to effectively deliver summary financial statements that reflect the actual financial position of the Government of Manitoba.

Sub-appropriations	2024/25		2023/24		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Treasury Board Secretariat	94.00	10,908	94.00	10,771	
TOTAL	94.00	10,908	94.00	10,771	
Expense by Type					
Salaries and Employee Benefits	94.00	9,639	94.00	9,795	
Other Expenditures	-	1,269	-	976	
TOTAL	94.00	10,908	94.00	10,771	

Key Objectives

- Develop and implement the annual Budget and Estimates of Expenditure for the Government of Manitoba.
- Advises the Minister of Finance and Treasury Board regarding the fiscal position of the government as well as financial and management issues.
- Report on the fiscal position of the Government of Manitoba through quarterly fiscal and economic updates and annual Public Accounts.

Main Activities

- Compiles, develops and implements the annual fiscal plan and strategy for the government.
- Develops, implements and co-ordinates the budgetary process, and finalizes the estimates of expenditure and revenue and related appropriation acts for tabling in the Legislature.
- Monitors the current and projected fiscal position of the government on a regular basis, develops strategies to address deviations from the fiscal plan, and reports the quarterly fiscal and economic update to the stakeholders.

- Provides advice and support to Treasury Board by review of departmental submissions and recommendations to Treasury Board to ensure Treasury Board has the required information to make informed decisions.
- Provides advice to Treasury Board for ensuring accountability of the government to the Legislative Assembly for the delivery of programs by the Government Reporting Entity.
- Advises Treasury Board in fulfilling its role in maintaining an accountability framework for the Government Reporting Entity including management practices and systems, fiscal management and controls, and program evaluations.
- Jointly with the Comptroller's division, works with organizations included in the Government Reporting Entity (GRE) to ensure accurate and timely consolidation of financial information for the Summary Budget.
- Prepares the annual Public Accounts for the Government Reporting Entity that includes nearly 127 organizations that are under Government of Manitoba's control in accordance with Public Sector Accounting Standards (PSAS) of CPA Canada.
- Reviews administrative processes and structures, co-ordinates planning and reporting activities, reviews major program delivery areas and develops strategies for service improvement.
- Reviews and manages the central administrative policy function, primarily through the General Manual of Administration (GMA).
- Maintains financial and accounting policy through the Financial Administration Manual (FAM).
- Responsible for maintaining an internal audit function for the Government.
- Leads the implementation of performance measures for the Government.
- Provides advice and complex analysis on strategic initiatives and advances their execution.

Expected Results

- Provision of effective financial and policy advice and services to the Minister of Finance/Chairperson of Treasury Board.
- Timely and thorough analysis of information for Treasury Board on a weekly basis.
- Creation and maintenance of the annual fiscal plan for the government.
- Ensure focus on the broader public sector, or GRE, for the annual budget process, while maintaining appropriate and timely information on the annual fiscal plan for core government operations.
- Finalization and distribution of the annual budget, expenditure and revenue estimates, and supply bills for tabling in the Legislature.
- Timely provision of quarterly financial reports.
- Development and implementation of processes and procedures which will improve the effectiveness and efficiency of the expenditure management, continuous improvement, planning, and reporting functions of the government.
- Compliance with PSAS: Provides direction to Government Reporting Entity on compliance with PSAS.
- Compliance with Legislated Timelines: Public Accounts are required to be released within 6 months from the end of the fiscal year.

Key Initiatives

- Provides financial control guidance to technology implementations including the implementation of a New Financial Reporting System: SAP S4/HANA.

Community and Economic Development Secretariat (Res. No. 7.8)

Community and Economic Development Secretariat

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

Sub-appropriations	2024/25		2023/24		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Community and Economic Development Secretariat	12.00	1,738	12.00	1,827	
TOTAL	12.00	1,738	12.00	1,827	
Expense by Type					
Salaries and Employee Benefits	12.00	1,338	12.00	1,427	
Other Expenditures	-	400	-	400	
TOTAL	12.00	1,738	12.00	1,827	

Intergovernmental Affairs (Res. No. 7.9)

Intergovernmental Affairs

Intergovernmental Affairs provides strategic advice, analysis, and support on priorities and issues related to Manitoba's relationships with the federal government, and other provincial and territorial governments; international relations, activities, and interests; and international and domestic trade policy and agreements.

Sub-appropriations	2024/25		2023/24		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Federal-Provincial Relations	23.00	3,023	23.00	2,941	
TOTAL	23.00	3,023	23.00	2,941	
Expense by Type					
Salaries and Employee Benefits	23.00	2,342	23.00	2,260	
Other Expenditures	-	681	-	681	
TOTAL	23.00	3,023	23.00	2,941	

Key Objectives

- Support effective intergovernmental engagement and relationships with domestic and international partners through a whole of government strategic approach.
- Advance Manitoba priorities through coordinated and strategic advocacy and engagement with other governments.

Main Activities

- Strategic advice, analysis and coordination on key intergovernmental issues and priorities, and intergovernmental meetings.
- International and domestic trade policy and agreement negotiations.
- Negotiation and support to departments on intergovernmental agreements.
- Strategy development, engagement, coordination and logistics for domestic and international missions by the Premier and members of Cabinet.

Expected Results

- Proactive and effective advancement of Manitoba's domestic and international priorities.
- Engagement in international and internal trade policy and agreement negotiations to advance provincial interests.

Manitoba Indigenous Reconciliation Secretariat (Res. No. 7.10)

Manitoba Indigenous Reconciliation Secretariat

Leads Manitoba's response to Truth and Reconciliation. Develops policy and research, co-ordinates intergovernmental initiatives, and undertakes strategic initiatives. Oversees the implementation of the Path to Reconciliation Act and leads engagement planning for multi-departmental complex engagements with Indigenous peoples.

Sub-appropriations	2024/25		2023/24		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Executive Administration	10.00	1,053	10.00	1,050	
Administration	2.00	233	2.00	223	
Indigenous Health, Justice and Social Services	12.00	4,158	12.00	2,810	1
Land and Resources	8.00	765	8.00	799	
Engagement and Co-Development	5.00	997	5.00	1,052	
Indigenous Reconciliation Initiatives Fund	-	3,700	-	3,700	
TOTAL	37.00	10,906	37.00	9,634	
Expense by Type					
Salaries and Employee Benefits	37.00	3,479	37.00	3,507	
Other Expenditures	-	425	-	375	
Grant Assistance	-	7,002	-	5,752	
TOTAL	37.00	10,906	37.00	9,634	

Explanation:

1. Variance is primarily due to grant assistance for Indian Residential Schools.

Executive Administration (7-10a)

Key Objectives

- To provide executive support to the Premier, Minister responsible for Indigenous Reconciliation, in achieving a whole-of-government approach to advancing Truth and Reconciliation, the Calls for action, the calls for Justice and to be guided by the principles of United Nations Declaration of the Rights of Indigenous Peoples (UNDRIP).

Main Activities

- Provide the Premier and Cabinet with support and advice with respect to Truth and Reconciliation and Indigenous Reconciliation.
- Lead strategic planning for Indigenous Reconciliation and oversees the development and delivery of planning, policy and programs to meet the policy objectives of government.

Expected Results

- Effective and efficient operation of Manitoba Indigenous Reconciliation Secretariat.

Administration (7-10b)

Key Objectives

- To provide strategic leadership to advance and support the objectives and priorities of the Manitoba Indigenous Reconciliation Secretariat.

Main Activities

- Provide strategic leadership to Secretariat to ensure a coordinated approach and alignment to government policies.
- Provide the Premier and Deputy Minister with recommendations for legislation, policy and program development on matters related to the Secretariat.
- Provide day to day administration and management of the Secretariat, including ensuring the appropriate use of the Secretariat's fiscal resources.
- Provides strategic advice and support to departments to advance truth and reconciliation within their mandates and fulfil the priorities of government as related to Indigenous peoples.

Expected Results

- Effective delivery of programs and government-wide coordination that supports the principles of Indigenous Reconciliation.
- Effective and efficient use of financial and human resources.

Indigenous Health, Justice and Social Services (7-10c)

Key Objectives

- To provide strategic advice to Premier and Executive Council related to complex, high-impact and high-profile matters related to health, justice and social services as they relate to Indigenous peoples in Manitoba,
- Coordinates Manitoba's response to Indian Residential Schools (IRS), provides cross-department coordination related to Manitoba's commitment to implementation of the Calls to Action, the Calls for Justice and the support of MMIWG2S+ peoples, including support of community-led initiatives.

Main Activities

- Provides strategic advice and support to departments responsible for advancing reconciliation and fulfilling the priorities of government as related to Indigenous peoples.
- Advances a coordinated, Indigenous-led approach to the identification, protection, and commemoration of Indian Residential School burial sites.

Expected Results

- Measures that enable identification, protection, and commemoration of Indian Residential School burial sites.

Lands and Resources (7-10d)

Key Objectives

- To provide strategic advice to Premier and Executive Council related to complex, high-impact and high-profile matters impacting on lands and economic resources as they relate to Indigenous peoples in Manitoba.
- Provides strategic advice and support to departments to advance truth and reconciliation within their mandates and fulfil the priorities of government as related to Indigenous peoples.
- Provides secretariat support to the Deputy Ministers' Committee on Truth and Reconciliation.

Main Activities

- Establishment, and secretariat support, of ongoing collaborative tables comprised of Indigenous and Government of Manitoba senior officials, to advance shared priorities toward truth and reconciliation.

Expected Results

- Implementation of measures reflecting the principles of UNDRIP with respect to legislation, policy, projects and programs impacting Indigenous lands, resources and economies.

Engagement and Co-Development (7-10e)

Key Objectives

- Co-development of Manitoba's Reconciliation Strategy that promotes recognition of the contributions of Indigenous peoples pre-dating and following the founding of Manitoba and advances truth and reconciliation across all sectors of society, including interdepartmental, intergovernmental, corporate and community initiatives.
- Leads development and implementation of tools and resources to facilitate knowledge transfer and capacity building throughout government.
- Co-develop an implementation action plan related to the principles of the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP).
- Co-develop an Engagement Framework to guide a whole-of-government coordinated approach to engagements with Indigenous leadership, Indigenous-led organizations, and peoples in Manitoba.
- Provides strategic advice in support of government's commitment to ongoing partnership and collaboration with Indigenous leadership and communities.

Main Activities

- Review of the Path to Reconciliation Report with Indigenous leadership to ensure reporting is meaningful to Indigenous peoples in Manitoba.
- Engagement of Indigenous-led service and grassroots organizations, both urban and rural, to establish whole-of-government collaborations to address gaps, improve access and ensure a cohesive network of support for Indigenous peoples in Manitoba.

Expected Results

- Public release of a co-developed Reconciliation Strategy and Engagement Framework.
- Modernized communications, including web-based resources, to facilitate whole-of-government approaches to Reconciliation, tracking of progress and proactive reporting.

Indigenous Reconciliation Initiatives Fund (7-10f)

Key Objectives

- To provide funding and enhance relationships with Indigenous communities to advance truth and reconciliation with Indigenous peoples and Manitoba communities.

Main Activities

- Supports initiatives that advance progress on truth and reconciliation.

Expected Results

- Projects are supported based on a prioritization process that supports initiatives which advance truth and reconciliation with Indigenous peoples and Manitoba communities.

Costs Related to Capital Assets (Non-Voted)

Sub-appropriations	2024/25		2023/24		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Costs Related to Capital Assets	-	337	-	337	
TOTAL	-	337	-	337	
Expense by Type					
Amortization	-	337	-	337	
TOTAL	-	337	-	337	

Appendices

Appendix A - Special Operating Agencies (SOA)

The following SOAs are accountable to the minister:

Manitoba Financial Services Agency

Manitoba Financial Services Agency is a Special Operating Agency under The Special Operating Agencies Act.

The Manitoba Financial Services Agency seeks to foster a better financial future for all Manitobans through responsive regulation that promotes fairness, honesty and openness within Manitoba's financial services and real estate sectors.

Sub-appropriations	2024/25		2023/24		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Salaries and Employee Benefits	42.60	4,831	46.60	5,080	
Other Expenditures	-	2,025	-	2,120	
TOTAL	42.60	6,856	46.60	7,200	1

Note:

1. 2024/25 has been adjusted to reflect the transfer of the Pension Commission related to the October 18, 2023 Government Reorganization.

Appendix B - Other Reporting Entities

Other Reporting Entities (OREs) are accountable to the minister. OREs are directly or indirectly controlled by government as prescribed by the Public Sector Accounting Board.

The following Other Reporting Entities (OREs) form part of the department's consolidated results:

Deposit Guarantee Corporation of Manitoba

Deposit Guarantee Corporation of Manitoba contributes to the strength, stability and success of the credit union and caisse populaire system as a proactive regulator that provides protection for Manitoba credit union and caisse populaire deposits.

Deposit Guarantee Corporation of Manitoba guarantees member deposits and maintain confidence in the Manitoba credit union and caisse populaire system, by focusing on sound business practices, governance, performance and risk management.

Insurance Council of Manitoba

The Insurance Council of Manitoba was created under the provisions of the Insurance Act (Manitoba). The purpose of the Council is to act in the public interest to protect Manitoba consumers of insurance products, and to regulate all licensees, agents, brokers, sellers of incidental insurance (ISI) and adjusters to ensure standards are maintained for public protection. ICM is composed of two industry councils (Life Insurance Council and General Insurance Council) who act as quasi-administrative tribunals to review disciplinary matters for licenced agents (and former agents) and licence suitability for applicants for a licence, and the Manitoba Council, which sits as an oversight and governance body for ICM's administration.

Manitoba Hydro-Electric Board

Manitoba Hydro-Electric Board provides support for Manitobans leverage their clean energy advantage, efficiently navigate the energy transition, and ensure they have safe, clean, reliable, and affordable energy options.

Manitoba Hydro-Electric Board provide and market products, services and expertise related to the development, generation, transmission, distribution, supply and end-use of electricity, within and outside the province. In addition, Manitoba Hydro markets and supplies electricity to entities outside the province. In addition, Manitoba Hydro is responsible for the distribution of natural gas within the province.

Glossary

Alignment – This is the process of enabling all employees to see how their day-to-day actions are consistent with the values of the organization and how living those values is contributing to overall success. Creating alignment ensures employees are working toward the common goal, or vision.

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

Appropriation – This refers to the amount voted by the Legislature approving the maximum amount that may be expended on a specific program or major activity during a fiscal year.

Main Appropriation – the total amount of each resolution passed by the Legislature as reported in the printed estimates of expenditure

Sub Appropriation – the total amounts applicable to the various breakdowns of the main appropriations in the printed estimates of expenditure

Full-Time Equivalent (FTE) – This is a measurement for number of positions. Every full-time regular position represents one full-time equivalent position. Other categories (e.g., term, departmental, seasonal, contract) are measured in proportional equivalents, e.g.: a program with a vote of 1.50 term FTE could hire staff in any combination that results in a total of one-and-one-half years - or 78 weeks - of employment such as six staff for three months or 13 weeks each; two staff for nine months or 39 weeks each; one full-time and one half-time staff for one year; three half-time staff for one year).

Government Reporting Entity (GRE) – This list includes core government and Crown corporations and other government agencies, government business entities and public sector organizations such as regional health authorities, school divisions, universities and colleges.

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

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

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

Key Performance Indicator (KPI) – KPIs refer to an ultimate result for which the department is responsible for monitoring and reporting, but for which given its complexity, it has only partial direct influence over. Departments may identify certain performance measures as KPIs.

Mission – A mission statement defines the core purpose of the organization — why it exists and reflects employees’ motivations for engaging in the organization’s work. Effective missions are inspiring, long-term in nature, and easily understood and communicated.

Objective – The objective is a concise statement describing the specific things an organization must do well to execute its strategy. Objectives often begin with a verb such as increase, reduce, improve, or achieve.

Other Reporting Entities (ORE) – OREs are entities in the GRE such as Crown corporations and other government agencies, government business entities and public sector organizations such as regional health authorities, school divisions, universities and colleges that are directly or indirectly controlled by the government, as prescribed by Public Sector Accounting Board – and excludes core government.

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

Performance Results – These are the most important outcomes the departments want to achieve by reaching their objectives. Performance results represent the essence of the outcomes the department seeks to achieve.

Special Operating Agencies (SOA) – SOAs are service operations within departments granted more direct responsibility for results and increased management flexibility needed to reach new levels of performance. SOAs embrace market disciplines of the private sector while adhering to the public policy imperatives of government. Annual business plans define financial goals and performance targets. SOAs have the ability to raise capital outside of the Consolidated Fund.

Strategy – This represents the broad priorities adopted by an organization in recognition of its operating environment and in pursuit of its mission. All performance objectives and measures should align with the organization’s strategy.

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

Values – Values represent the deeply-held beliefs of the organization, which are demonstrated through the day-to-day behaviours of all employees. An organization’s values make an open proclamation about how it expects everyone to behave. Values should endure over the long-term and provide a constant source of strength for an organization.

Vision – A powerful vision provides everyone in the organization with a shared mental framework that helps give form to the future that lies ahead. This statement should contain a concrete picture of the desired state, and provide the basis for formulating strategies and objectives. The vision serves as the guiding statement for the work being done. It should answer why the work being done is important.