

Manitoba Employee Pensions and Other Costs

Régime de retraite de la fonction publique et autres frais du Manitoba

Annual Report
Rapport Annuel

21|22

Indigenous Land Acknowledgement

We recognize that Manitoba is on the Treaty Territories and ancestral lands of the Anishinaabeg, 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 anishinaabeg, 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 Employee Pensions and Other Costs

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**MINISTER
RESPONSIBLE FOR THE MANITOBA PUBLIC SERVICE**

Room 343
Legislative Building
Winnipeg, Manitoba R3C 0V8
CANADA

Her Honour the Honourable Janice Filmon, C.M., O.M.
Lieutenant-Governor of Manitoba
Room 235 Legislative Building
Winnipeg, MB R3C 0V8

May it Please Your Honour:

I have the privilege of presenting for the information of Your Honour, the Annual Report of the Manitoba Employee Pensions and Other Costs for the fiscal year ending March 31, 2022.

Respectfully submitted,

"Original signed by"

Honourable Reg Helwer
Minister responsible for the Manitoba Public Service





**MINISTRE
RESPONSABLE DE LA FONCTION PUBLIQUE DU MANITOBA**

Bureau 343
Palais législatif
Winnipeg (Manitoba) R3C 0V8
CANADA

Son Honneur l'honorable Janice Filmon, C.M., O.M.
Lieutenante-gouverneure du Manitoba
Palais législatif, bureau 235
Winnipeg (Manitoba) R3C 0V8

Madame la Lieutenante-Gouverneure,

J'ai l'honneur de vous présenter, à titre d'information, le rapport annuel du Régime de retraite de la fonction publique et autres frais du Manitoba pour l'exercice qui s'est terminé le 31 mars 2022.

Le tout respectueusement soumis.

« Original signé par »

L'honorable Reg Helwer
Ministre responsable de la Fonction publique du Manitoba





Office of the Public Service Commissioner
Room 44 Legislative Building
Winnipeg MB R3C 0V8

The Honourable Reg Helwer
Minister responsible for the Manitoba Public Service
Room 343 Legislative Building
Winnipeg, MB R3C 0V8

Dear Minister Helwer:

I am pleased to present for your approval the 2021/22 Annual Report of the Manitoba Employee Pensions and Other Costs.

Respectfully submitted,

“Original signed by”

Jocelyn Baker
Acting Public Service Commissioner



Bureau du commissaire de la fonction publique
Palais Législatif, bureau 44
Winnipeg (Manitoba) R3C 0V8

M. Reg Helwer
Ministre responsable de la Fonction publique du Manitoba
Palais législatif, bureau 343
Winnipeg (Manitoba) R3C 0V8

Monsieur le Ministre,

Je suis heureux de vous présenter le rapport annuel du Régime de retraite de la fonction publiques et autres frais du Manitoba pour l'exercice financier 2021-2022.

Je vous prie d'agréer, Monsieur le Ministre, l'expression de mon profond respect.

« *Original signé par* »

Jocelyn Baker
Commissaire par intérim de la Fonction public



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Introduction

Overview to the Annual Report

Report Structure

The Annual Report is organized in accordance with the departmental appropriation structure, which reflects the department's authorized vote approved by the Legislative Assembly. The report includes information at the main and sub-appropriation levels, including program descriptions, financial performance and variances, as well as a five-year historical table detailing departmental expenditures.

In the financial tables throughout this report, "Authority" represents the authorized votes approved by the Legislative Assembly. The authorized votes includes both the Estimates of Expenditure and any Supplementary Estimates approved during the year. In addition, the "Authority" has been adjusted to include approved allocations from Enabling Appropriations and Main Appropriation virement transfers between appropriations within the department. For a full reconciliation of the Printed Estimates of Expenditure to the Authority please see the Expense Summary by Appropriation report in the Report on the Estimates of Expenditure and Supplementary Information.

Overview

The benefits administration program area of the Public Service Commission, is responsible for providing central administrative services to government-wide employee benefits and insurance programs in accordance with collective agreements, legislation and personnel policies. Negotiated plans include the Ambulance and Hospital Semi-Private, Dental, Vision, Prescription Drug and Long Term Disability plans as well as the Health Spending Account.

The branch manages the payment and recovery of Workers Compensation from government departments and certain agencies and compiles financial information for statutory benefit and insurance programs including the Civil Service Superannuation Plan, Canada Pension Plan, Group Life Insurance, Employment Insurance and the Levy for Health and Post-Secondary Education.

There are two benefit categories:

- 1) Non-Recoverable, including other salary related benefits; and Partially Recoverable, including Superannuation and Workers Compensation.
- 2) Recoverable, including Canada Pension Plan, Employment Insurance, Public Service Group Life Insurance, Dental, Long Term Disability, Ambulance and Hospital Semi-Private, Vision Care and Prescription Drug Plans and the Health Spending Account, as well as the Levy for Health and Post-Secondary Education. All costs for recoverable benefits incurred by Employee Pensions and Other Costs are recovered from departments based on either actual salaries paid to employees or on the actual benefit premium paid. Within the recoverable category, benefits can also be divided into two classifications: external, premium-based and self-insured.

Aperçu du rapport annuel

Structure du rapport

La structure du rapport annuel est conforme à la présentation des affectations de crédits ministériels, laquelle correspond aux crédits autorisés par l'Assemblée législative pour chaque ministère. Le rapport présente des renseignements relatifs aux crédits et aux sous-crédits, y compris la description de programmes, la performance financière et les écarts, ainsi qu'un tableau récapitulatif quinquennal des dépenses ministérielles.

Vue d'ensemble

Au sein de la Commission de la fonction publique, la section d'administration des prestations assume la gestion centrale de différents régimes d'assurance et programmes de prestations, à l'échelle de l'ensemble de la fonction publique du Manitoba, conformément aux diverses conventions collectives, mesures législatives et politiques applicables au personnel gouvernemental.

Divers régimes ont résulté des négociations entreprises, y compris le régime d'assurance prévoyant le transport par ambulance et l'hospitalisation dans une chambre à deux lits, le régime d'assurance dentaire, le régime de soins de la vue, le programme de remboursement des médicaments délivrés sur ordonnance et le régime d'assurance-invalidité de longue durée, ainsi que le Compte gestion-santé.

La section veille au versement des indemnités de la Commission des accidents du travail et à la récupération de ces sommes auprès des ministères et organismes concernés; elle compile également les renseignements financiers se rapportant aux régimes d'assurance et programmes de prestations couverts par des crédits législatifs, dont le régime de retraite de la fonction publique, le Régime de pensions du Canada, l'assurance-vie collective de la fonction publique, le régime d'assurance-emploi et l'impôt destiné aux services de santé et à l'enseignement postsecondaire.

Il existe deux catégories de prestations:

- 1) Les prestations dont les coûts sont non récupérables, notamment celles relatives aux autres avantages salariaux, et celles dont les coûts sont partiellement récupérables, notamment celles relatives au régime de retraite de la fonction publique et aux accidents du travail.
- 2) Les prestations dont les coûts sont récupérables, incluent celles relatives au Régime de pensions du Canada, au régime d'assurance-emploi, à l'assurance-vie collective de la fonction publique, à la Commission des accidents du travail (coûts ministériels), au régime d'assurance dentaire, au régime d'assurance-invalidité de longue durée, au régime d'assurance prévoyant le transport par ambulance et l'hospitalisation dans une chambre à deux lits, au régime de soins de la vue, au programme de remboursement des médicaments délivrés sur ordonnance, au Compte gestion-santé et à l'impôt destiné aux services de santé et à l'enseignement postsecondaire. Dans cette catégorie, les sommes engagées au chapitre du régime de retraite de la fonction publique (et autres frais) sont récupérées par la section auprès des ministères concernés, en prenant comme point de départ le montant des salaires réels ou le montant des prestations réelles. (Les prestations de cette catégorie peuvent également être classées de la façon suivante: externes, basées sur les primes et auto-assurées.)

FINANCIAL DETAILS

Consolidated Actual Expenditures

This table includes the expenditures of the department that are accountable to the Minister and aligns to the Summary Budget.

Manitoba Employee Pensions and Other Costs:

Consolidated Actual Expenditures

For the fiscal year ended March 31, 2022 with comparative figures for the previous fiscal year (\$000s)

Main Appropriations	Part A - Operating	Other Reporting Entities	Consolidation and Other Adjustments	2021/22 Actual	2020/21 Actual
Employee Pensions and Other Costs	28,040	-	(28,040)	-	-
TOTAL	28,040	-	(28,040)	-	-

Summary of Authority

Detailed Summary of Authority by Appropriation (\$000s)

Detailed Summary of Authority	2021/22 Printed Estimates	In-Year Re-organization	Virement	Enabling Authority	Authority 2021/22	Supplementary Estimates
Part A – OPERATING (Sums to be Voted)	24,740	-	-	3,300	28,040	-
Subtotal	24,740	-	-	3,300	28,040	-
Part A – OPERATING (Non-Voted)						
TOTAL PART A - OPERATING	24,740	-	-	3,300	28,040	-

Part A - OPERATING	2021/22 Authority \$ (000's)
2021/22 MAIN ESTIMATES – PART A	24,740
Allocation of funds from:	3,300
Subtotal	28,040
2021/22 Authority	28,040

Part A: Expenditure Summary by Appropriation

Departmental Actual Expenditures

For the fiscal year ended March 31, 2022 with comparative figures for the previous fiscal year (\$000s)

Authority 2021/22	Appropriation	Actual 2021/22	Actual 2020/21	Increase (Decrease)	Explanation Number
06-1 EMPLOYEE BENEFITS AND OTHER COST					
	(a) Civil Service Superannuation Plan				
95,240	Salaries and Employee Benefits	83,397	81,669	1,728	1
1,187	Other Expenditures	1,776	1,480	296	1
(82,873)	Less: Recoveries	(71,621)	(70,731)	(890)	
	(b) Other Salary Related Benefits				
9,655	Salaries and Employee Benefits	22,110	13,954	8,156	2
	(c) Workers Compensation Board				
6,127	Salaries and Employee Benefits	7,061	5,589	1,472	3
4,831	Other Expenditures	5,139	4,701	438	3
(6,127)	Less: Recoveries	(7,063)	(5,586)	(1,477)	
	(d) Canada Pension Plan				
35,997	Salaries and Employee Benefits	38,910	33,766	5,144	4
	(e) Employment Insurance Plan				
13,468	Salaries and Employee Benefits	14,161	12,820	1,341	4
	(f) Public Service Group Life Insurance				
2,446	Salaries and Employee Benefits	2,250	2,205	45	
	(g) Ambulance and Hospital Semi-Private				
298	Salaries and Employee Benefits	124	123	1	
	(h) Levy for Health and Post-Secondary Education				
20,176	Salaries and Employee Benefits	20,668	19,743	925	4
	(i) Dental Plan				
9,300	Salaries and Employee Benefits	9,232	7,458	1,774	5
500	Other Expenditures	428	354	74	
	(j) Vision Plan				
1,615	Salaries and Employee Benefits	1,419	1,322	97	5
85	Other Expenditures	73	69	4	

Authority 2021/22	Appropriation	Actual 2021/22	Actual 2020/21	Increase (Decrease)	Explanation Number
	(k) Prescription Drug Plan				
4,075	Salaries and Employee Benefits	3,739	3,498	241	5
225	Other Expenditures	192	183	9	
	(l) Long Term Disability Plan				
10,449	Salaries and Employee Benefits	11,389	10,797	592	6
700	Other Expenditures	428	1,164	(736)	6
	(m) Health Spending Account				
5,641	Salaries and Employee Benefits	4,984	4,473	511	5
259	Other Expenditures	229	209	20	
	(n) Total Recoverable from Other Appropriation				
(103,465)	Salaries and Employee Benefits	(108,533)	(99,828)	(8,705)	
(1,769)	Other Expenditures	-	-	-	
28,040	Total Expenditures	40,492	29,432	11,060	

Explanation(s):

1. The variance is due to increase in non-recoverable pension related costs.
2. The variance is primarily due to an increase in LTD, Salary and Other Entitlements.
3. The variance is due to increase of volume and duration of WCB claims.
4. The variance is primarily due to payroll costs.
5. The variance is primarily due to the increase of benefit claims.
6. The variance is due to decrease of LTD administrative costs.

Departmental Program and Financial Operating Information

Employee Pensions and Other Costs

Provides for the cost of various payments related to employees, including the employer's share of current service contributions; severance and separation pay liability; and other payments by the government as an employer.

Sub-appropriations	2021/22 Actual	2021/22 Authority	
	\$(000s)	FTEs	\$(000s)
Civil Service Superannuation Plan	13,552	-	13,554
Other Salary Related Benefits	22,110	-	9,655
Workers Compensation Board	5,137	-	4,831
Canada Pension Plan	38,910	-	35,997
Employment Insurance Plan	14,161	-	13,468
Public Service Group Life Insurance	2,250	-	2,446
Ambulance & Hospital Semi-Private Plan	124	-	298
Levy for Health & Post-Secondary Education	20,668	-	20,176
Dental Plan	9,660	-	9,800
Vision Care	1,492	-	1,700
Prescription Drug Plan	3,931	-	4,300
Long Term Disability Plan	11,817	-	11,149
Health Spending Account	5,213	-	5,900
Recoverable from Other Appropriations	(108,533)		(105,234)
TOTAL	40,492		28,040

06-1(a) Civil Service Superannuation

The Civil Service Superannuation Plan provides funding for the employer's share of current service contributions and other costs associated with administration of the plan.

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22		Variance Over/(Under) \$(000s)	Expl. No.
		FTEs	\$(000s)		
Salaries and Employee Benefits	83,397	-	95,240	(11,843)	1
Other Expenditures	1,776	-	1,187	589	
Recoveries: Salaries and Employee Benefits	(71,621)	-	(82,873)	(11,252)	
Total Sub-Appropriation	13,552	-	13,554	(2)	

Explanation(s):

1. The Authority 2021/22 includes an allocation of \$3.3M from Internal Service Adjustments.

06-1(b) Other Salary Related Benefits

The sub-appropriation provides funding for recording of the annual change in the liabilities for severance, vacation and overtime entitlements for employees who have met the service requirements stated in the collective agreement and are still members of the Public Service. The liability associated with employees receiving long term disability and workers compensation benefits is also included.

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22		Variance Over/(Under) \$(000s)	Expl. No.
		FTEs	\$(000s)		
Salaries and Employee Benefits	22,110	-	9,655	12,455	
Total Sub-Appropriation	22,110	-	9,655	12,455	1

Explanation(s):

1. The variance is primarily due to an increase in Severance, Vacation and WCB Liabilities.

06-1(c) Workers Compensation Board

The Workers Compensation Board (WCB) provides funding for the annual payments to government employees injured at work as assessed by the WCB as well as fees paid to WCB for administration of the compensation plan. The annual payments are recovered from other departments in respect of their employees.

The province is self-insured with respect to Workers Compensation payments, although the WCB provides administrative and assessment services.

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/22 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	7,061	-	6,127	934	
Other Expenditures	5,139	-	4,831	308	
Recoveries: Salaries and Employee Benefits	(7,063)	-	(6,127)	(936)	
Total Sub-Appropriation	5,137	-	4,831	306	1

Explanation(s):

1. The variance is due to increased WCB claims activity.

06-1(d) Canada Pension Plan

The sub-appropriation provides for the employer's matching contribution as required under the Canada Pension Plan Act for all eligible public servants.

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/22 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	38,910	-	35,997	2,913	
Total Sub-Appropriation	38,910	-	35,997	2,913	1

Explanation(s):

1. The variance is primarily due to payroll costs.

06-1(e) Employment Insurance Plan

The Employment Insurance (EI) Plan provides for the employer's share of premiums as required under the Employment Insurance Act for all public servants.

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/22 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	14,161	-	13,468	693	
Total Sub-Appropriation	14,161	-	13,468	693	1

Explanation(s):

1. The variance is primarily due to payroll costs.

06-1(f) Public Service Group Life Insurance

The Public Service Group Life Insurance Plan provides for the government's share (one-third) of payments under The Public Servants Insurance Act which includes basic insurance coverage, as well as group life and accidental death and disablement insurance, for all eligible public servants.

Life insurance is provided to employees at a rate of up to five times their annual salary, to a maximum of \$1 million. The employer contribution is 27.5% of the first four multiples only (employee funds 100% of the fifth multiple). Accidental death and disablement insurance is 100% employer paid and is based on the employee's annual salary multiplied by class (1 to 5), as selected under the life insurance plan, up to a specified maximum.

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/22 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	2,250	-	2,446	(196)	
Total Sub-Appropriation	2,250	-	2,446	(196)	1

Explanation(s):

1. The variance is primarily due to lower than anticipated costs associated with claims activities

06-1(g) Ambulance and Hospital Semi-Private Plan

As negotiated under various collective agreements or as provided in the regulations under The Public Service Act, the Supplementary Health Plan provides for an Ambulance and Hospital Semi-Private Plan to all eligible public servants. Premium payments to the plan carrier (Manitoba Blue Cross) are made, based on the number of eligible employees. Full-time employees and part-time employees are eligible for coverage, although part-time employees are eligible for single coverage only. Premium payments to the plan carrier are 100% employer paid. Part-time employees may elect to increase their coverage to include family members by paying the difference between the family premium and single premium through voluntary payroll deductions. Effective January 1, 2022, annual premium rates are \$5.98 for single coverage and \$12.74 for family coverage.

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/22 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	124	-	298	(174)	
Total Sub-Appropriation	124	-	298	(174)	1

Explanation(s):

1. The variance is primarily due to lower than anticipated costs associated with claims activities

06-1(h) Levy for Health and Post-Secondary Education

Provides for the province's payment as required by The Health and Post-Secondary Education Tax Levy Act.

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/22 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	20,668	-	20,176	492	
Total Sub-Appropriation	20,668	-	20,176	492	1

Explanation(s):

1. The variance is primarily due to payroll costs.

06-1(i) Dental Plan

As negotiated under various collective agreements or as provided in the regulations under The Public Service Act, the Dental Plan provides coverage for basic and major restorative dentistry to all eligible public servants and their dependants, where applicable. The province is self-insured with the plan carrier (Manitoba Blue Cross) being reimbursed for payments made to government employees under the plan as well as an administrative fee.

The plan pays for eligible dental care expenses, to a specified maximum, for both full-time and part-time employees. The annual maximum for basic dentistry is \$1,475.00 and the orthodontic lifetime maximum is \$1,675.00 for full-time employees. Coverage for part-time employees is based on 50% of the coverage amounts applicable for full-time employees and up to 50% of the maximum.

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/22 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	9,232	-	9,300	(68)	
Other Expenditures	428	-	500	(72)	
Total Sub-Appropriation	9,660	-	9,800	(140)	1

Explanation(s):

1. The variance is primarily due to lower than anticipated costs associated with claims activities.

06-1(j) Vision Care

As negotiated under various collective agreements or as provided in the regulations under The Public Service Act, the Vision Care Plan provides coverage for prescription lenses and eye examinations for eligible public servants and their dependants, where applicable. The province is self-insured with the plan carrier (Manitoba Blue Cross) being reimbursed for payments made to government employees under the plan as well as an administrative fee.

Full-time employees are reimbursed 80% for eligible vision care expenses, to a maximum of \$275.00 while part-time employees are reimbursed 80% for eligible expenses, to a maximum of \$137.50 every twenty-four month period from the previous actual purchase date.

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22		Variance Over/(Under) \$(000s)	Expl. No.
		FTEs	\$(000s)		
Salaries and Employee Benefits	1,419	-	1,615	(192)	
Other Expenditures	73	-	85	(12)	
Total Sub-Appropriation	1,492	-	1,700	(208)	1

Explanation(s):

1. The variance is primarily due to lower than anticipated costs associated with claims activities.

06-1(k) Prescription Drug Plan

As negotiated through collective bargaining agreements or as provided in the regulations under The Public Service Act, the Prescription Drug Plan provides coverage for eligible drugs or medicines including serums, injectables, and insulin, which are sold on the written prescription of a medical practitioner and dispensed by a licensed pharmacist for eligible public servants and their families. The province is self-insured with the plan carrier (Manitoba Blue Cross) being reimbursed for payments made to government employees under the plan as well as an administrative fee.

Full-time employees are reimbursed 80% for eligible expenses, to a maximum of \$800.00 per family per calendar year, while part-time employees are reimbursed 80% for eligible expenses, to a maximum of \$400.00 per family per calendar year.

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22		Variance Over/(Under) \$(000s)	Expl. No.
		FTEs	\$(000s)		
Salaries and Employee Benefits	3,739	-	4,075	(336)	
Other Expenditures	192	-	700	(33)	
Total Sub-Appropriation	3,931	-	4,300	(369)	1

Explanation(s):

1. The variance is primarily due to lower than anticipated costs associated with claims activities.

06-1(l) Long Term Disability (LTD) Plan

As negotiated under various collective agreements or as provided in the regulations under The Public Service Act, the LTD Plan provides partial income protection to eligible full-time and part-time employees. The province is self-insured with the plan carrier (Canada Life) being reimbursed for payments made to government employees under the plan as well as administrative fees and expenses.

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22		Variance Over/(Under) \$(000s)	Expl. No.
		FTEs	\$(000s)		
Salaries and Employee Benefits	11,389	-	10,449	940	
Other Expenditures	428	-	700	(272)	
Total Sub-Appropriation	11,817	-	11,149	668	1

Explanation(s):

1. The variance is primarily due to higher than anticipated costs associated with claims activities.

06-1(m) Health Spending Account

As negotiated under the Manitoba Government Employees Master Agreement effective January 1, 2022, the Health Spending Account allows employees to claim costs up to \$850.00 for full-time employees and \$425.00 for part-time employees per year (per family) where the annual maximum claim limit associated with other benefit plans has been exceeded. This plan is 100% employer funded.

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22		Variance Over/(Under) \$(000s)	Expl. No.
		FTEs	\$(000s)		
Salaries and Employee Benefits	4,984	-	5,641	(657)	
Other Expenditures	229	-	259	(30)	
Total Sub-Appropriation	5,213	-	5,900	(687)	1

Explanation(s):

1. The variance is primarily due to lower than anticipated costs associated with claims activities

06-1(n) Recovery from Other Appropriations

This account provides for the recovery of the cost of the various employee benefits plans and related overhead charges from other departments, as described in Section B – Recoverable Benefits.

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22		Variance Over/(Under) \$(000s)	Expl. No.
		FTEs	\$(000s)		
Salaries and Employee Benefits	(108,533)	-	(103,465)	(5,068)	
Other Expenditures	-	-	(1769)	1,769	
Total Sub-Appropriation	(108,533)	-	(105,234)	(3,299)	1

Explanation(s):

1. The variance is primarily due to under-estimation of recoveries resulting from payroll-based benefit costs.

Glossary

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

Appropriation – amount voted by the Legislative Assembly 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 Legislative Assembly 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.

Authority – In the financial tables throughout this report, represents the authorized votes approved by the Legislative Assembly in the Estimates of Expenditure as well as any changes as a result of the January 18, 2022 government reorganization, allocations from Enabling Appropriations, or virement transfers between main appropriations within the department. For a full reconciliation of the Printed Estimates of Expenditure to the Authority please see the Expense Summary by Appropriation report in the Report on the Estimates of Expenditure and Supplementary Information (REESI).

Balanced Scorecard – is an integrated strategic planning and performance measurement tool.

Baseline - The current level of performance for all measures.

Cascading – This is the process of developing aligned balanced scorecards throughout an organization. Each level of the organization will develop scorecards, based on the objectives and measures they can influence from the group to whom they report. Cascading allows every employee to demonstrate a contribution to overall organizational objectives.

Consolidation Impacts – The adjustments needed to bring the revenue and expenditure of the Other Reporting Entity (ORE) into the summary budget, and to eliminate transactions between entities to avoid duplication of revenues and expenses (ex: a government grant is counted as an expenditure of core government and is eliminated from the revenue of the ORE).

Full-Time Equivalent (FTE) – A measurement for number of positions. Every full-time regular position represents one full-time equivalent position. Other categories (ex: term, designated departmental) are measured in proportional equivalents, ex: a program with a vote of 1.50 term FTE could hire staff in any combination that results in a total of one-and-one-half years (or 78 weeks) of employment (ex: 6 staff for 3 months (13 weeks) each; 2 staff for 9 months (39 weeks) each; 1 full-time and 1 half-time staff for 1 year; 3 half-time staff for 1 year; etc.).

Government Reporting Entity (GRE) – Core government and the prescribed reporting organizations, such as Crown corporations, government agencies, government business entities and public sector organizations such as regional health authorities, school divisions, universities and colleges.

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

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

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

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

Interfund Activity – Public Sector Accounting Standards adjustments including Health and Education Levy and Employee Pension and Other Contributions, attributed to the entire department.

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

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

Objective – The objective is a concise statement describing the specific things an organization must do well to execute its strategy. Objectives often begin with an action verb such as increase, reduce, improve, or achieve. Strategy Maps are comprised entirely of objectives. "Strengthen respect in our workplace" is an example of an objective on the government Strategy Map.

Other Reporting Entity (ORE) – Reporting organizations in the GRE such as Crown corporations, 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 – excludes core government.

Perspective – In balanced scorecard language, perspective refers to a category of performance objectives (the highest category of measures that sub-measures or key performance indicators tie into). The standard four perspectives are (Financial, Client, Internal Process, and Employee Learning and Growth).

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

Strategy – This represents the broad priorities adopted by an organization in recognition of its operating environment and in pursuit of its mission. Situated at the centre of the balanced scorecard system, all performance objectives and measures should align with the organization's strategy.

Strategy Map – The strategy map is a visual representation of what must be done well to execute strategy. Strategy maps reflect performance objectives spanning the four perspectives, combining to tell the organization's strategic story.

Target – The target presents the desired result of a performance measure. A target provides the 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.

Virement – Refers to a transfer of expenditure authority between operating appropriations within a department

Vision – A powerful vision provides everyone in the organization with a shared mental framework that helps give form to the often abstract future that lies ahead. Effective visions provide a word picture of what the organization intends to ultimately become — which may be 5, 10, or 15 years in the future. This statement should contain as concrete a picture of the desired state as possible, and also provide the basis for formulating strategies and objectives. The vision serves as the guiding statement for the work being done. It should answer why the work being done is important.