

Budget 2021

Main Estimates Supplement

**Budgets
complémentaires**

2021/22

MANITOBA FINANCE

FINANCES MANITOBA

Manitoba Finance

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MAIN ESTIMATES

BUDGET

SUPPLEMENT

COMPLÉMENTAIRE

2021-2022

2021-2022

Manitoba Finance

Finances Manitoba

Minister's Message and Executive Summary

I am pleased to provide the 2021-2022 Manitoba Finance Supplement, our departmental business plan that aligns with the broader government strategic priorities identified in Balance Scorecards. I am proud to lead a team of professionals who continue to work together to ensure our province achieves the stable financial status and positive outlook that will benefit all Manitobans. The performance results of our business plans contained in this report will be included in the department's Annual Report.

Manitoba Finance is adapting and addressing emerging and evolving needs to protect Manitobans. As at December 4, 2020, Manitoba has committed \$3.2 billion in response to the health, social and economic impacts of the pandemic. In addition to the unprecedented spending required for the COVID-19 response, Manitoba's investments in health care, education and social services are among the highest among provinces and over \$1.4 billion more than when we first took office.

Through public consultations with over 50,000 Manitobans and other extensive research, the department worked with other departments to develop Budget 2021. The Government continues to focus on protecting Manitobans through the pandemic and advancing Manitoba out of the pandemic.

Budget 2021 continues to deliver on the \$2,020 Tax Rollback Guarantee by commencing the phase-out of education property taxes with the \$248 million Education Property Tax Rebate. We are also eliminating the sales tax on personal services like haircuts and salon services, reducing non-commercial vehicle registration fees by another ten per cent. Since the introduction of indexing to personal income taxes in 2017, we have removed over 12,500 Manitobans from the tax rolls. We are exceeding our commitment to provide \$2,020 in tax and fee savings to Manitoba households by 2023/24 and fulfilling it next year.

Advancing Manitoba in Budget 2021 includes our Roadmap to Recovery to promote economic growth and job creation. We are providing nearly \$10 million in payroll tax relief for 1,100 Manitoba employers including eliminating the tax for 240 small businesses. We are investing over \$2.1 billion in strategic infrastructure including \$505 million in highways, nearly \$300 million in health and nearly \$300 million in housing.

Budget 2021 protects Manitobans through COVID-19, protects their finances, protects health care, protects mental health, protects families, protects education, protects incomes, protects our environment and natural resources, protects public safety and advances Manitoba past the pandemic by advancing jobs and economic growth, advancing infrastructure, advancing students, advancing communities and public services.

I invite you to read our initiatives and performance measures to make Manitoba prosperous and safe to live, work and invest.

Thank you.

“original signed by”

Scott Fielding
Minister of Finance

Message du Ministre et Sommaire exécutif

J'ai le plaisir de présenter le budget complémentaire 2021-2022 de Finances Manitoba, notre plan d'activités ministériel conforme aux priorités stratégiques plus générales du gouvernement énoncées dans les tableaux de bord équilibrés. Je suis fier de diriger une équipe de professionnels qui continuent de travailler ensemble pour que notre province parvienne à une situation financière stable et à des perspectives positives dont profitera toute la population du Manitoba. Les résultats de rendement de nos plans d'activités contenus dans le présent rapport seront inclus dans le rapport annuel du Ministère.

Finances Manitoba s'adapte et répond aux besoins émergents et en évolution afin de protéger les Manitobains. Au 4 décembre 2020, le Manitoba avait alloué 3,2 milliards de dollars en réponse aux répercussions sanitaires, sociales et économiques de la pandémie. En plus des dépenses sans précédent nécessaires à la réponse à la pandémie de COVID-19, les investissements du Manitoba dans les soins de santé, l'éducation et les services sociaux sont parmi les plus élevés des provinces et représentent plus de 1,4 milliard de dollars de plus qu'au moment de notre première prise de fonction.

Après des consultations publiques auprès de plus de 50 000 Manitobains et d'autres recherches approfondies, le Ministère a travaillé avec d'autres ministères pour élaborer le budget de 2021. Le gouvernement continue de mettre l'accent sur la protection des Manitobains pendant la pandémie et sur la sortie de la pandémie pour la province.

Le budget de 2021 continue de donner suite à la Garantie de diminution de taxes et d'impôts 2020 en amorçant la suppression progressive des taxes foncières pour l'éducation avec le Crédit d'impôt foncier pour l'éducation de 248 millions de dollars. Nous éliminons également la taxe de vente sur des services à la personne comme les coupes de cheveux et les services en salon d'esthétique, et nous réduisons les frais d'immatriculation des véhicules non commerciaux de 10 % supplémentaires. Depuis l'introduction de l'indexation pour l'impôt sur le revenu des particuliers en 2017, nous avons retiré plus de 12 500 Manitobains du rôle d'imposition. Nous dépassons notre engagement de garantir 2 020 \$ d'économies d'impôt et de frais aux ménages manitobains d'ici 2023-2024; l'engagement sera atteint l'an prochain.

Les progrès du Manitoba grâce au budget de 2021 sont fondés en partie sur notre plan de relance, qui vise à promouvoir la croissance économique et la création d'emplois. Nous offrons près de 10 millions de dollars en allègement fiscal pour 1 100 employeurs du Manitoba, y compris la suppression de l'impôt pour 240 petites entreprises. Nous investissons plus de 2,1 milliards de dollars dans des infrastructures stratégiques, dont 505 millions dans les autoroutes, près de 300 millions dans la santé et près de 300 millions dans le logement.

Le budget de 2021 protège les Manitobains pendant l'épidémie de COVID-19, protège leurs finances, protège les soins de santé, protège la santé mentale, protège les familles, protège l'éducation, protège les revenus, protège notre environnement et nos ressources naturelles,

protège la sécurité publique et fait progresser le Manitoba au-delà de la pandémie en favorisant l'emploi et la croissance économique, en faisant progresser les infrastructures, en faisant progresser les étudiants, et en faisant progresser les collectivités et les services publics.

Je vous invite à lire nos initiatives et nos mesures de rendement qui visent à rendre le Manitoba plus prospère et à en faire une province où l'on peut vivre, travailler et investir en toute sécurité.

Merci.

« Original signé par »

Le ministre des Finances,
Scott Fielding

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Ministry Description

The Ministry of Finance is responsible for managing the province's fiscal and financial resources, allocating funds to other governmental departments, labour relations and employment standards, consumer protection, business services and promoting an open government and engaged Manitobans.

Vision

Strong and Thriving Manitoba

Mission

Helping to Make Manitoba Prosperous and Safe to Live, Work and Invest

Values

- Responsible stewards of public data, funds & information
- Impartial, reliable, open services
- Foster awareness, understanding & collaboration
- Ethical, professional, diverse & inclusive

Description du ministère

Le ministère des Finances est chargé de gérer les ressources fiscales et financières de la province, d'allouer des fonds aux autres ministères gouvernementaux, de gérer les relations de travail et les normes d'emploi, d'assurer la protection des consommateurs et la prestation des services aux entreprises, et de promouvoir un gouvernement ouvert et des Manitobains engagés.

Vision

Le Manitoba, une province forte en plein essor

Mission

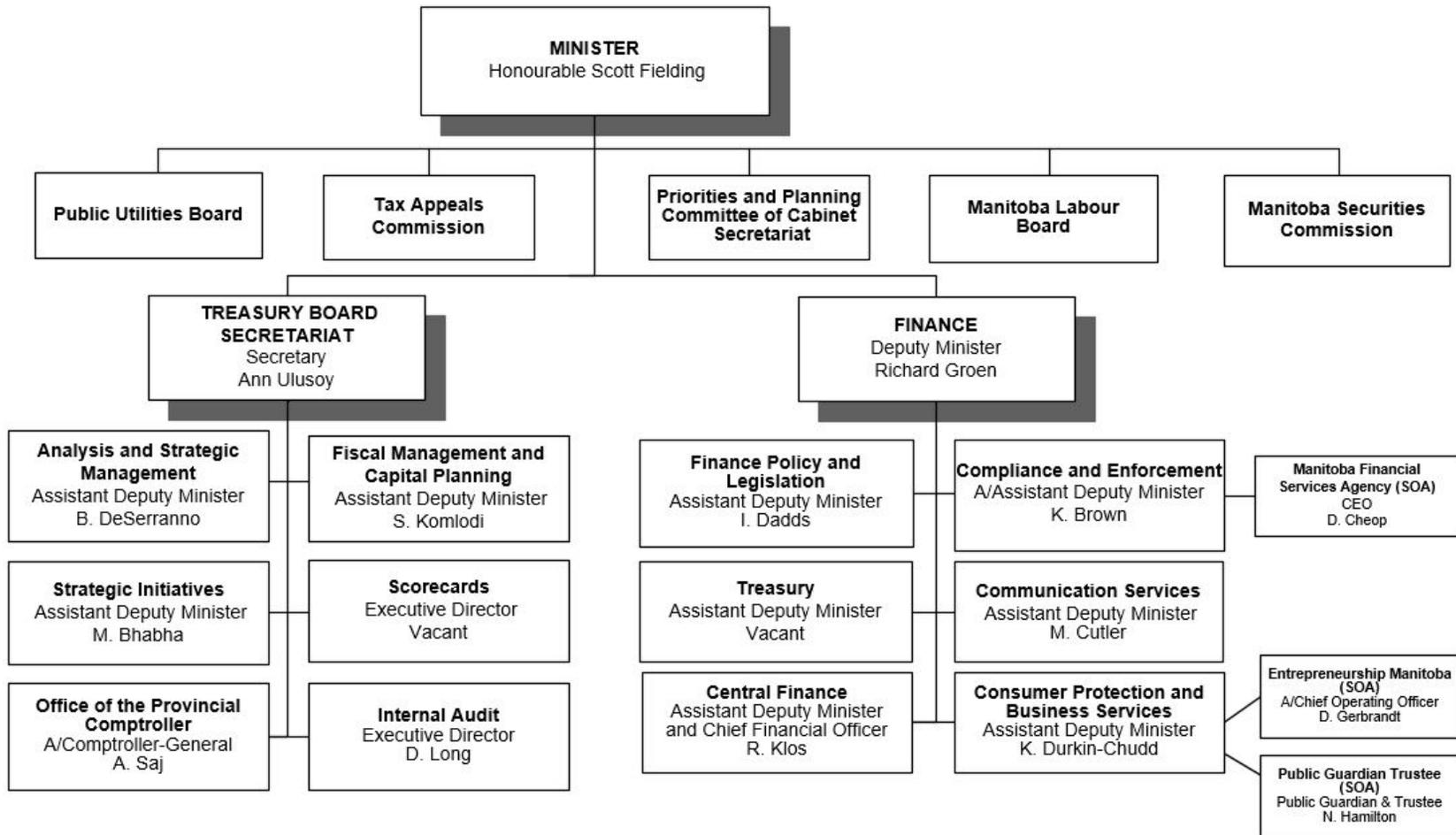
Aider à faire du Manitoba une province prospère où l'on peut vivre, travailler et investir en toute sécurité

Valeurs

- Un gardien responsable des fonds, de l'information et des données publiques
- Des services impartiaux, fiables et ouverts
- Une culture favorisant la sensibilisation, la compréhension et la collaboration
- Une organisation éthique, professionnelle, diverse et inclusive

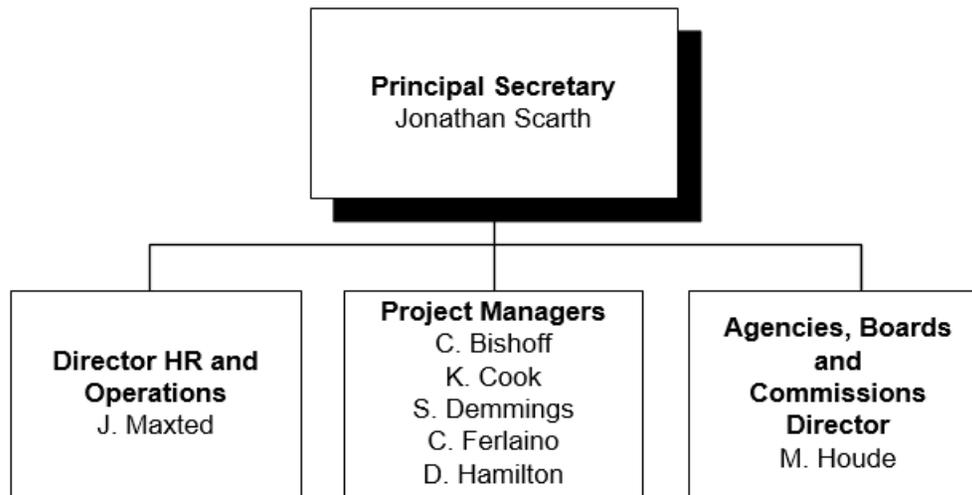
Manitoba Finance

April 7, 2021



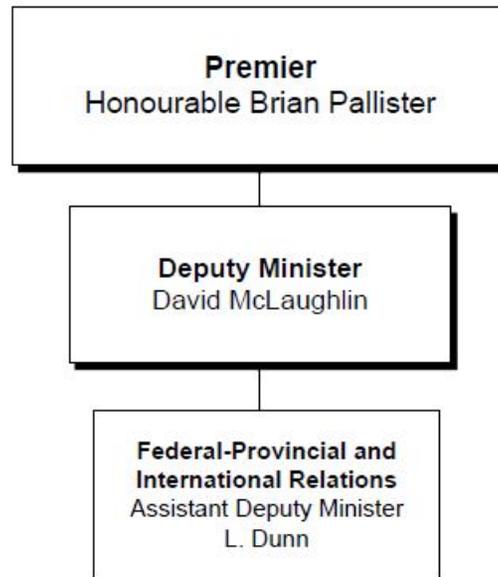
Priorities and Planning Committee of Cabinet Secretariat

April 1, 2021



Intergovernmental Affairs

April 1, 2021



Strategy Map

FINANCE

MISSION	VISION	VALUES
Helping to make Manitoba Prosperous and Safe to Live, Work and Invest	Strong & Thriving Manitoba	<ul style="list-style-type: none"> ① Responsible stewards of public data, funds & information ② Impartial, reliable, open services ③ Foster awareness, understanding & collaboration ④ Ethical, professional, diverse & inclusive

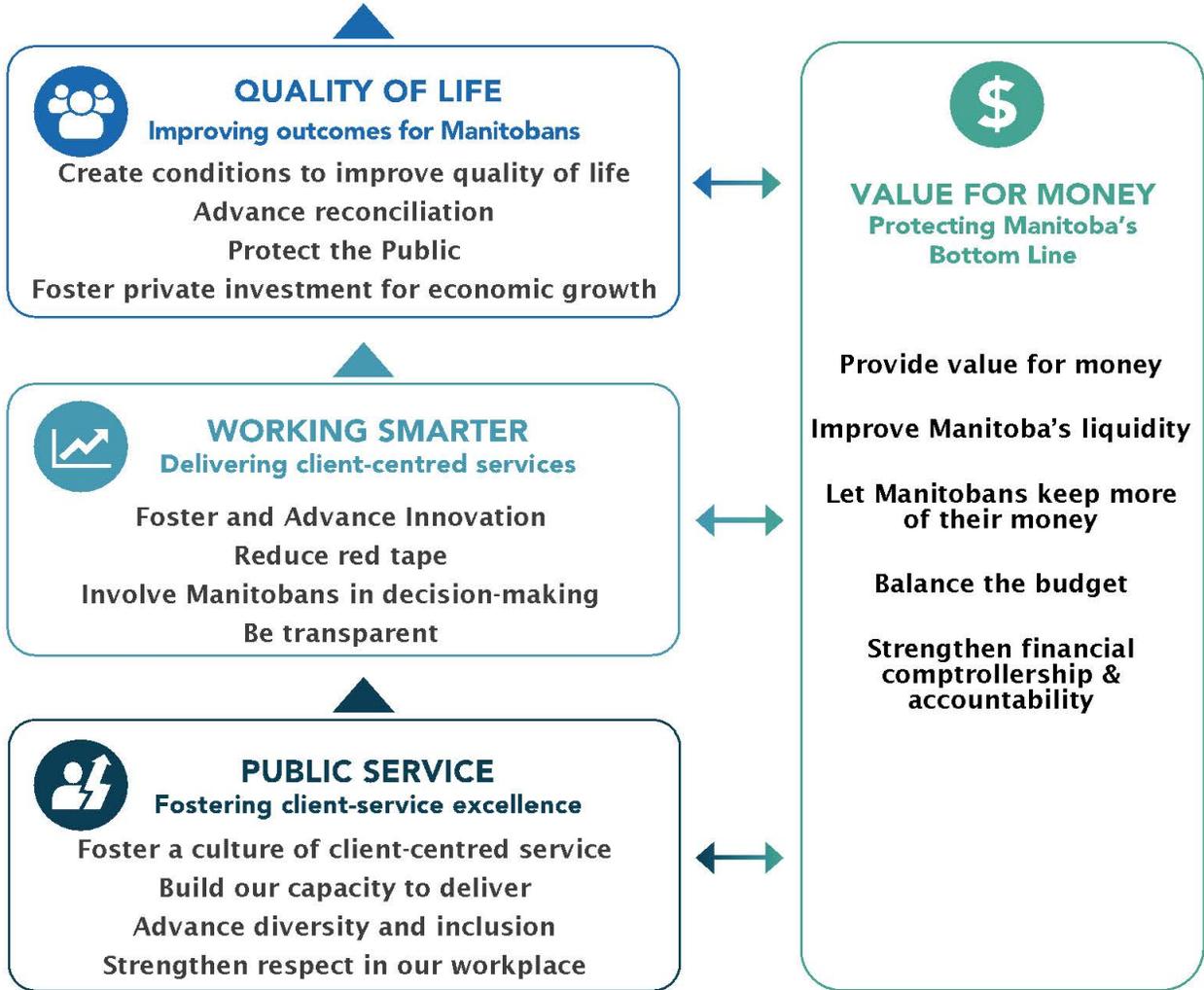
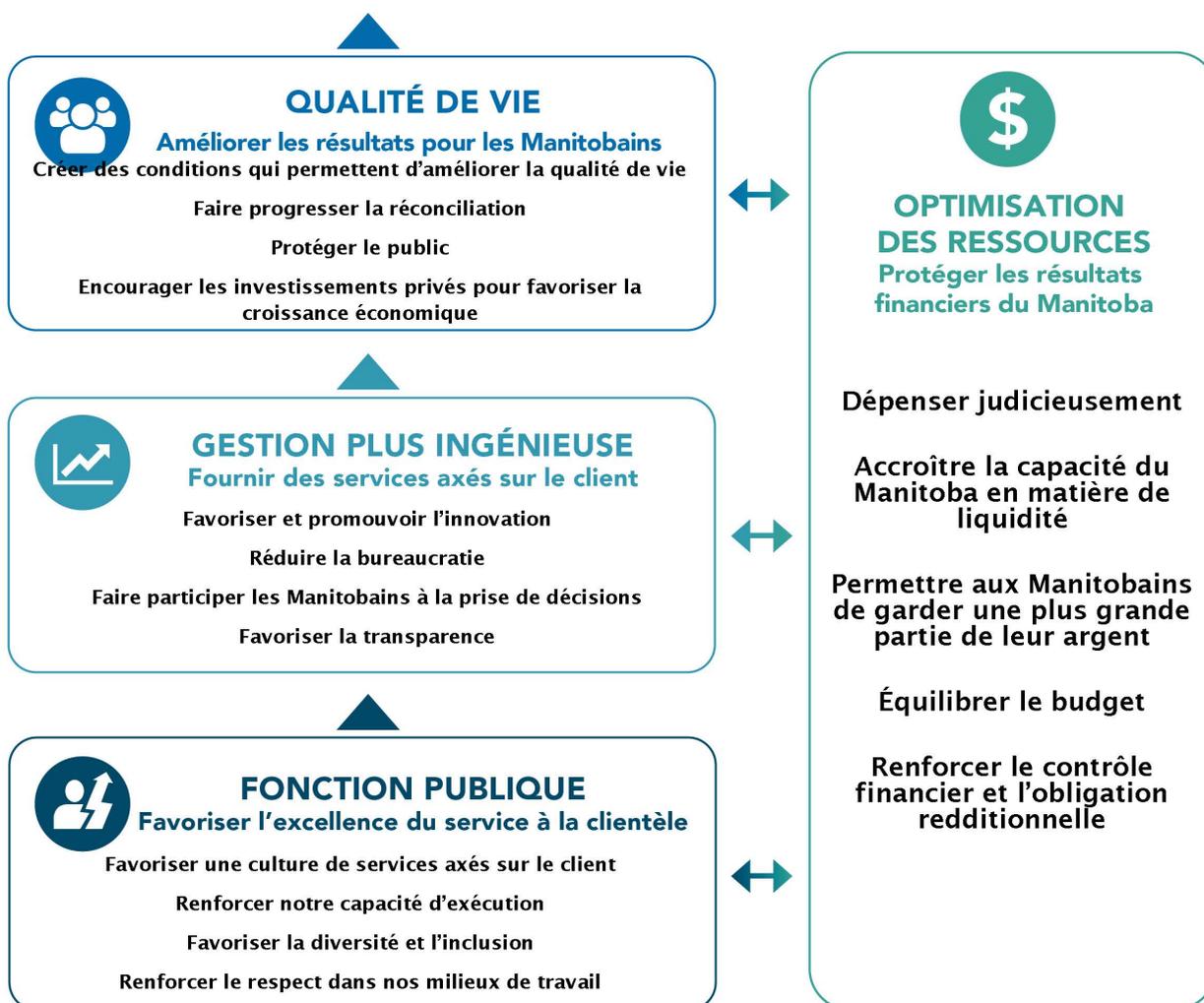
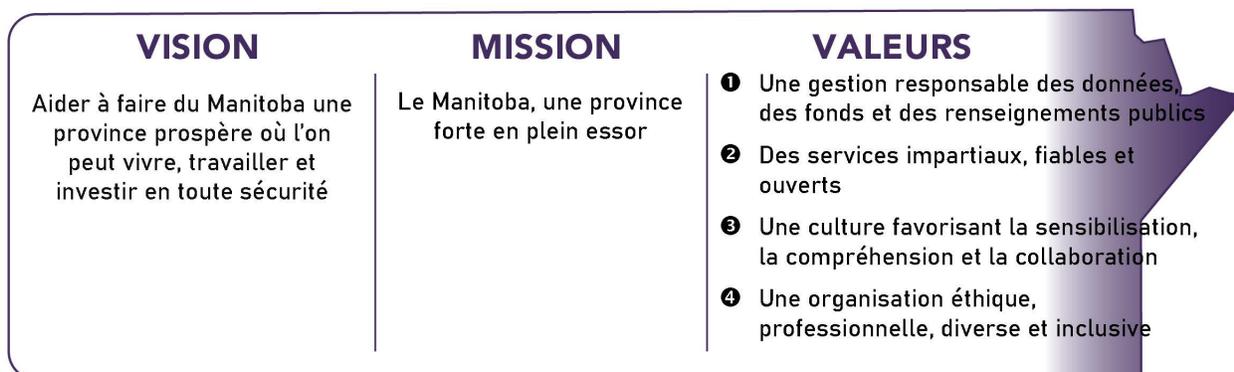


Schéma stratégique

Finances



Strategic Priorities and Objectives

QUALITY OF LIFE – Improving outcomes for Manitobans

Department Objective: Create Conditions to Improve Quality of Life

Measures

- a. Manitoba's employment rate as compared to the other Canadian jurisdictions

This measure will collect data on the percentage of Manitobans of working age (15 – 65 years old) who are employed, and compare our employment rate to the ten Canadian jurisdictions. Employment provides income, increases social capital, enhances psychological well-being and reduces the negative impacts of economic hardship, which in turn affects the health of our labour market and Manitobans' quality of life. A high employment rate is also considered to have a positive effect on the second measure for this objective: Real Growth Domestic Product Market Price (GDP).

- b. Manitoba's Real Growth Domestic Product Market Price (GDP) as compared to the other Canadian jurisdictions

This measure will collect data about the year-over-year change in Real GDP (chained dollars) in Manitoba and compare it to the ten Canadian jurisdictions. GDP is one of the most widely used measures of an economy's output or production. GDP or the total value of goods and services produced within a jurisdiction for a specific period is the single best indicator of economic growth, which in turn improves quality of life for Manitobans.

Department Objective: Protect the Public

Measure

Increase in Access to Value-added Information and Education

This measure will collect data about the percentage of regulatory branches on track to increase access to value-added information and education for the public. By improving and streamlining front-end information, our department can create a better experience for businesses and the public to understand and meet legal responsibilities under provincial legislation.

Department Objective: Advance Reconciliation

Measure

Percentage of Employees Completed Reconciliation Learning

This measure will track the number of employees who complete Reconciliation learning and compare it to the number identified for training. Learning can take many forms as appropriate for employee roles and is the first step in multi-step initiative to strengthen service delivery and align to the principles of Reconciliation set out in the United Nations Declaration on the Rights of Indigenous Peoples. When learning is substantially complete a new measure will be introduced.

Department Objective: Foster Private Investment and Economic Growth

Measures:

a. Private Sector Business Exits from Manitoba

This measure will collect data on the number of private sector businesses entering Manitoba's economy and compare it to the number exiting. Private sector businesses create job opportunities for Manitobans. A business environment that is perceived as politically stable, with policies that support and nurture businesses will attract entrepreneurs and investors to Manitoba.

b. Private Capital Investments in Manitoba

This measure will collect data about the year-over-year change in investment and compare it to the ten Canadian jurisdictions. Capital investment goes hand in hand with growth and is considered a very important measure of the health of our economy. Businesses making capital investments are confident in the future and generally looking to grow their businesses.

WORKING SMARTER – Delivering client-centered services

Department Objective: Foster and Advance Innovation

Measures

a. Percentage Increase in Completed Innovation Initiatives

This measure supports Manitoba's vision for a highly engaged public service that places innovation at the centre of its work to deliver strong outcomes for Manitobans. By tracking the number of completed initiatives per year as compared to the previous year, the department intends to embed innovation and continuous improvement into daily operations.

b. Percentage of Teams Engaged in Huddles

This measure will collect data about the number of teams meeting department targets for minimum number of huddles per quarter, as compared to the total number of department teams. To embed innovation in day-to-day work life, it must become common practice and part of everyone's role. Huddles are a "best practice" for teams and provide a regularly scheduled space and system to:

- Tap into people’s significant skill, knowledge and experience to improve and transform processes, policies, programs and services.
- Share ideas and learning.
- Restructure daily priorities to carve out time and resources to innovate.
- Clear barriers to keep innovation experiments and projects on track.

Department Objective: Reduce Red Tape

Measure

Percentage Reduction in Regulatory Requirements

This measure will collect data on the number of requirements required by legislation/regulation, policies or forms, eliminated from our department total in the Regulatory Accountability Database. Reducing our department’s regulatory and administrative burden is an ongoing commitment to Manitoba’s plan to reduce costs and make it easier to access government services, carry out business and comply with provincial laws.

Department Objective: Involve Manitobans in Decision Making

Measure

Number of Public Consultation Participants

Increasing collaboration with Manitobans allows our department to hear directly from the people who use our services and to co-design for better solutions. Participation will be measured by the total number of Manitobans engaged through the ‘EngageMB’ portal, along with manual collection and reporting the number of participants at town halls, in-person consultations and other front-line engagement tools.

Department Objective: Be Transparent

Measure

Number of Unique Records Added to the Public Disclosure website

This measure will count the proactive release of certain information on the Province’s Public Disclosure website (inquiries under The Freedom of Information and Protection of Privacy Act (FIPPA), reports, statistics, contract information, mandate & framework letters, and public orders and policies). By increasing the availability of information that is of interest to people, our department intends to improve public awareness about its plans and decisions, and provide accountability for public services.

PUBLIC SERVICE – Fostering client-service excellence

Department Objective: Foster a Culture of Client-Centred Service

Measure

Percentage of Client-Centred Team Learning Objectives Achieved

To support Manitoba's objective to enhance client services, the department will compare the number of achieved team objectives related to client-centric learning, against the total number approved. Having teams set and strive toward a shared set of goals is thought to develop a strong learning environment, and foster group problem-solving and common practices that will translate to excellent service and client experiences for the people of Manitoba.

Department Objective: Build Our Capacity to Deliver

Measure

Percentage of Individual Learning Plan Objectives Achieved

Learning plans, which are a shared responsibility between the department and its employees, provide an opportunity to build capacity and harness the talents of our diverse employees. This measure will track the number of individual learning objectives achieved (set at a minimum of three per person), against the total number approved across the department.

Department Objective: Advance Diversity and Inclusion

Measure

Number of Completed Diversity and Inclusion Projects

This measure will track the number of project completed by our Diversity and Inclusion Committee (and subcommittees), to focus attention and resources on the important work of the Committee and the priorities it identifies for the department. The department is committed to building multidisciplinary teams that represent the people we serve, to identifying and removing barriers to enable full participation, and to cultivating a culture of motivated civil servants who feel valued and appreciated.

Department Objective: Strengthen Respect at Work

Measure

Percentage Increase in Positive Survey Responses

This measure will collect data on the agreement scores (agree plus strongly agree responses) for statements asked in a short, semi-annual department survey, divided by the total number of responses. The results will be compared against the last survey and expressed as a percentage variance. Responses will be reflective of employee's perception that the department is providing a respectful work environment and enable areas to discuss results and create strategies to ensure a healthy culture of respectful workplace competence.

VALUE FOR MONEY – Protecting Manitoba's Bottom Line

Department Objective: Provide Value for Money

Measures

a. Work Within Department Operating Budget

To meet Manitoba's objective of providing value for money, our department is committed to balancing the budget by comparing Manitoba Finance spending reported in the Province of Manitoba Annual Report for the Year Ended March 31, Public Accounts – Volume 1, to our allocated operating budget.

b. Work Within Department Capital Budget

To support Manitoba in bending the capital cost curve to return infrastructure spending to sustainable levels, our department is committed to balancing the budget by comparing Manitoba Finance spending reported in the Province of Manitoba Annual Report for the Year Ended March 31, 2019, Public Accounts – Volume 3, to our allocated capital budget.

c. Percentage Reduction in Paper

This measure will collect data on the number of 500-sheet packages of paper consumed by the department and compare it to the number consumed in the previous year. A reduction in unnecessary and temporary paper usage will support our department's commitment to reduce redundancy, waste and costs.

Department Objective: Improve Manitoba's Liquidity

Measure

Liquidity Adequacy Assessment

This measure will collect data from the following rating agencies: Moody's, S&P and DBRS Morningstar, and assess Manitoba's combined standing across rankings. Though the exact liquidity measurement formula is internal to each rating agency, ranking will be interpreted as Adequate/good or better (green), some agency concerns (yellow) and negative action tied to liquidity (red). A strong liquidity position means Manitoba has readily available funds to meet our Government's near term financial obligations. It is a key economic indicator of financial strength and critically important to investors of Manitoba bonds and to the global financial agencies who rate us.

Department Objective: Let Manitobans Keep More of Their Money

Measure

Number of Completed Tax Reduction Projects

This measure will track the number of department projects completed, which are aimed at decreasing the amount of taxes Manitobans pay.

Department Objective: Balance the Budget

Measure

Accuracy of Summary Revenue Projections

Accurate revenue projections create accountability and allow Manitoba to set and achieve revenue expectations and plan for the future. This measure will compare major sources of government own-source revenue such as income tax, commodity tax, tax on payroll, etc. (not including federal transfers or fines, fees and other secondary sources) reported in the Province of Manitoba Annual Report for the Year Ended March 31, Public Accounts Volume 1, and compare it to projected revenue.

Departmental Objective: Strengthen Financial Comptrollership Accountability

Measure

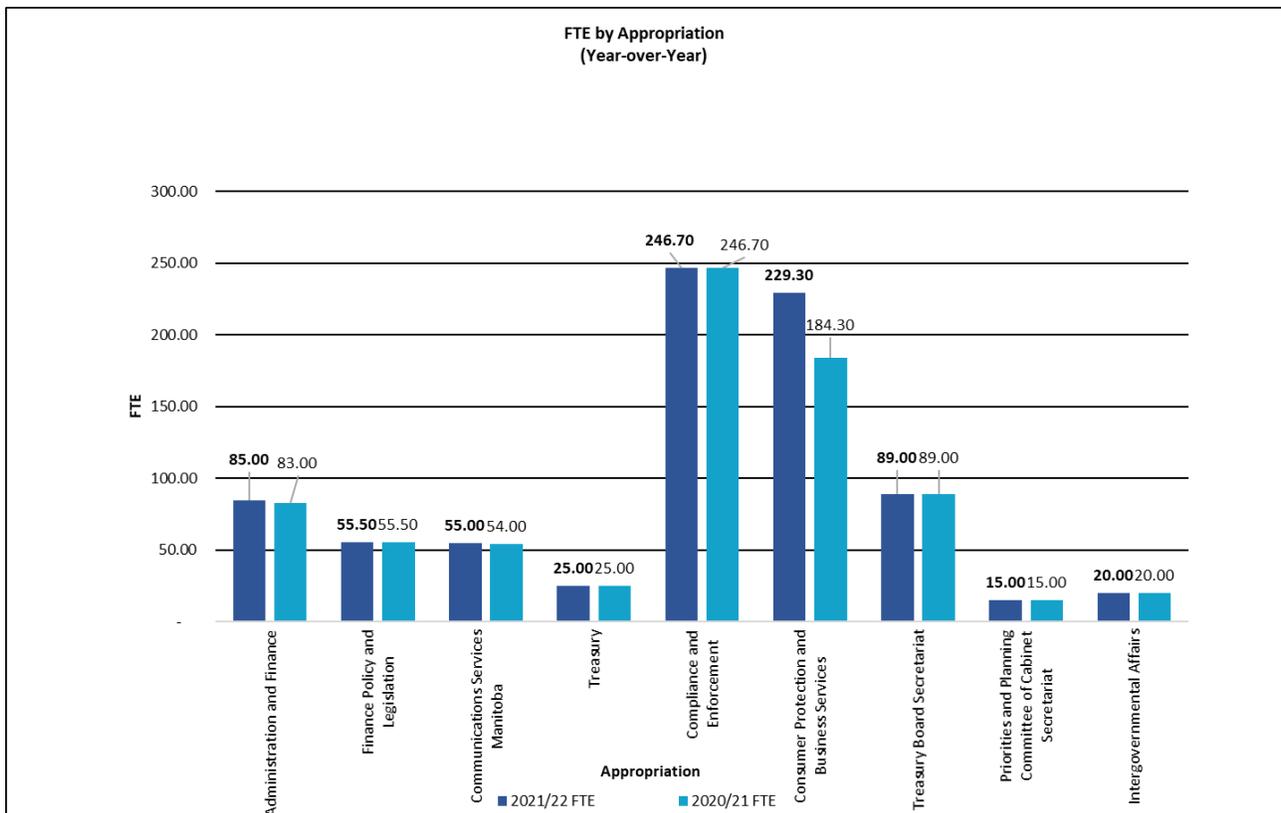
Percentage Completed Comptrollership Training

This measure supports a balanced budget by strengthening financial comptrollership and accountability for department employees. The department will compare the number of people who complete required Comptrollership Framework Training modules for their specific role, against the total number required to take the training.

Staffing

Full Time Equivalent (FTE) by Appropriation

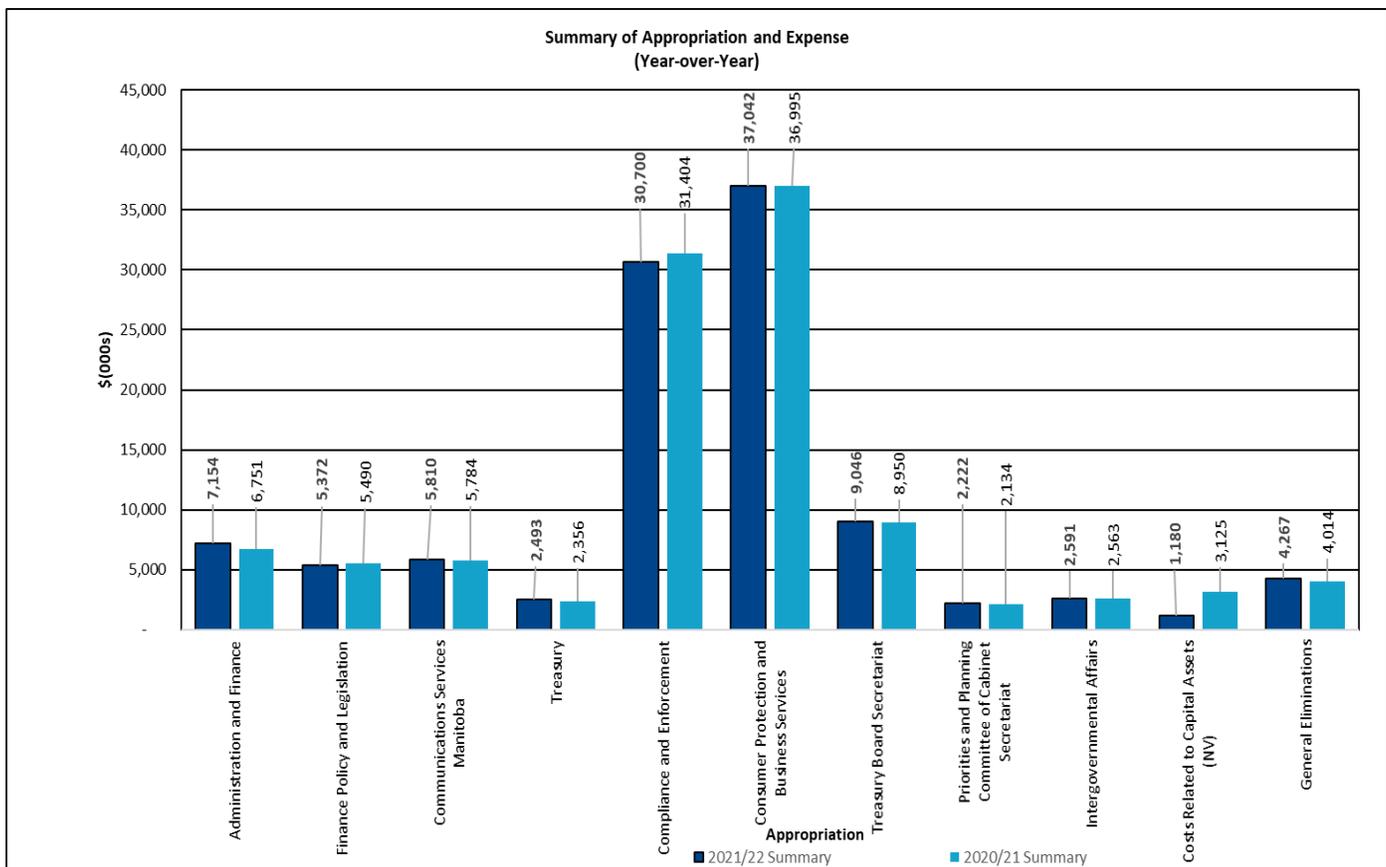
	2021/22	2020/21
	FTE	FTE
Administration and Finance	85.00	83.00
Finance Policy and Legislation	55.50	55.50
Communications Services Manitoba	55.00	54.00
Treasury	25.00	25.00
Compliance and Enforcement	246.70	246.70
Consumer Protection and Business Services	229.30	184.30
Treasury Board Secretariat	89.00	89.00
Priorities and Planning Committee of Cabinet Secretariat	15.00	15.00
Intergovernmental Affairs	20.00	20.00
TOTAL	820.50	772.50



Expenditure Summary

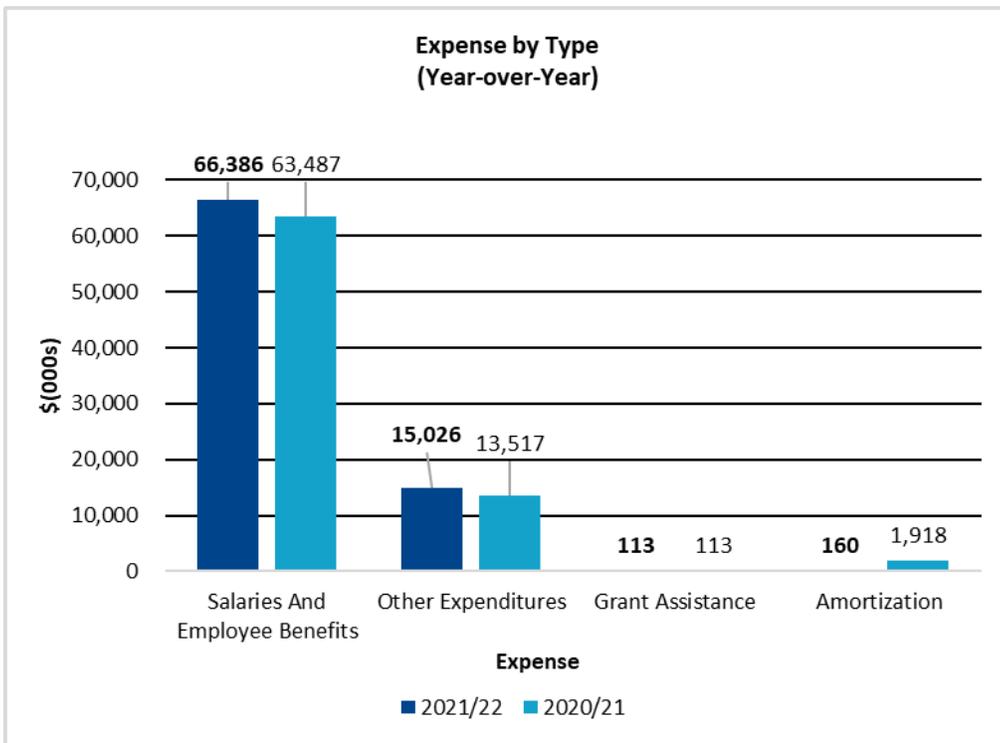
Summary of Appropriation and Expense

	Part A- Operating	Other Reporting Entities	Consolidation and Other Adjustments	2021/22 Summary	2020/21 Summary
Administration and Finance	7,154	-	-	7,154	6,751
Finance Policy and Legislation	5,372	-	-	5,372	5,490
Communications Services Manitoba	5,810	-	-	5,810	5,784
Treasury	2,493	-	-	2,493	2,356
Compliance and Enforcement	23,230	7,470	-	30,700	31,404
Consumer Protection and Business Service	23,607	10,835	2,600	37,042	36,995
Treasury Board Secretariat	9,046	-	-	9,046	8,950
Priorities and Planning Committee of Cabir	2,222	-	-	2,222	2,134
Intergovernmental Affairs	2,591	-	-	2,591	2,563
Costs Related to Capital Assets (NV)	160	1,020	-	1,180	3,125
General Eliminations	-	-	4,267	4,267	4,014
TOTAL	81,685	19,325	6,867	107,877	109,566



Expense by Type

	2021/22 \$(000s)	2020/21 \$(000s)
Salaries And Employee Benefits	66,386	63,487
Other Expenditures	15,026	13,517
Grant Assistance	113	113
Amortization	160	1,918
	81,685	79,035



Summary of Capital Investments and Loans

	Part B - Capital Investment	Part C - Loans and Guarantees	Part D - Other Reporting Entities Capital Investment
General Assets	125	-	-
	125	-	-

Program and Financial Operating Information – Part A

	2021/22 \$(000s)	2020/21 \$(000s)
Administration and Finance (07.1)		
Provides executive support and management for the Department of Finance. Provides shared financial services and budget oversight for various departments. Provides centralized processing and administrative functions related to central accounts payable, central payroll services, bank reconciliation and insurance and risk oversight for all of government.		
<i>Sub-Appropriations</i>		
Minister	42	42
Executive Support	725	745
Central Finance	<u>6,387</u>	<u>5,964</u>
	7,154	6,751
<i>Expense by Type</i>		
Salaries And Employee Benefits	6,566	6,163
Other Expenditures	<u>588</u>	<u>588</u>
	7,154	6,751

	2021/22 \$(000s)	2020/21 \$(000s)
Finance Policy and Legislation (07.2)		
<p>Promotes the establishment, extension and improvement of pension plans. Provides research, analysis and support on local, national and international economic, statistical, fiscal and tax matters. Administers and negotiates federal-provincial fiscal and tax agreements and assists in the delivery and accessibility of tax benefits. Promotes the establishment, extension and improvement of pension plans. Coordinates access to information for Manitoba Finance, Executive Council, Civil Service Commission, Central Services and Crown Services and administers the All Charities function.</p>		
<i>Sub-Appropriations</i>		
Finance Policy and Legislation	5,372	5,490
	5,372	5,490
<i>Expense by Type</i>		
Salaries And Employee Benefits	4,575	4,693
Other Expenditures	797	797
	5,372	5,490

	2021/22 \$(000s)	2020/21 \$(000s)
Communications Services Manitoba (07.3)		
Delivers communication and information services to the public, media and government departments. Provides corporate communications services, and purchases advertising, printing, digital and creative services		
<i>Sub-Appropriations</i>		
Communications Services Manitoba	5,810	5,784
	5,810	5,784
<i>Expense by Type</i>		
Salaries And Employee Benefits	4,047	4,021
Other Expenditures	1,763	1,763
	5,810	5,784

	2021/22 \$(000s)	2020/21 \$(000s)
	<hr/>	<hr/>
Treasury (07.4)		
Manages the borrowing programs, cash resources and investment and debt activities of government and government agencies.		
<i>Sub-Appropriations</i>		
Treasury	2,493	2,356
	<hr/>	<hr/>
	2,493	2,356
<i>Expense by Type</i>		
Salaries And Employee Benefits	2,347	2,210
Other Expenditures	146	146
	<hr/>	<hr/>
	2,493	2,356

	2021/22 \$(000s)	2020/21 \$(000s)
Compliance and Enforcement (07.5)		
<p>Delivers programs and services pertaining to workplace safety and health, employment standards and labour relations. Administers and adjudicates applications or referrals to the Manitoba Labour Board. Provides assistance to claimants respecting workers' compensation appeals.</p> <p>Ensures the effective administration and collection of tax revenues and delivers programs, services and ensures compliance with Manitoba's tax, workplace safety and health, employment standards and labour relations legislation.</p> <p><i>Manitoba Financial Services Agency:</i> 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.</p>		
Sub-Appropriations		
Workplace Safety and Health	8,293	8,599
Manitoba Labour Board	1,485	1,601
Employment Standards	3,233	3,496
Worker Advisor Office	654	705
Audit	7,350	7,047
Tobacco Interdiction	940	1,014
Collections	1,275	1,267
Manitoba Financial Services Agency	-	-
	23,230	23,729
Expense by Type		
Salaries And Employee Benefits	19,877	20,387
Other Expenditures	3,353	3,342
	23,230	23,729

2021/22
\$(000s)

2020/21
\$(000s)

Consumer Protection and Business Services (07.6)

Investigates and facilitates the resolution of disputes between consumers and businesses. Administers consumer protection legislation including licensing payday lenders, direct sellers and collection agencies. Registers information about corporations and business names. Through the Public Utilities Board, provides oversight over public utilities and designated organizations, and considers the impact to customers and financial requirements of the utility in approving rates. Investigates and mediates disputes between tenants and landlords. Through the advisor office, assists claimants in appealing automobile injury compensation decisions of Manitoba Public Insurance and, through the Automobile Injury Compensation Appeal Commission, hears such appeals. Oversees land titles and personal property registries. Issues foundational identification certificates for eligible individuals and vital event registration of births, marriages, name changes and deaths. Delivers trustee and guardianship services for vulnerable individuals. Administers the collection, processing and reporting of taxation revenues.

	2021/22 \$(000s)	2020/21 \$(000s)
Consumer Protection and Business Services (07.6) (continued)		
<i>Sub-Appropriations</i>		
Administration and Research	674	446
Consumer Protection Office	1,883	1,961
Residential Tenancies Branch	5,041	5,147
Claimant Adviser Office	1,017	1,052
Automobile Injury Compensation Appeal Commission	1,045	1,050
Residential Tenancies Commission	894	903
Office of the Registrar-General	316	305
Taxation Administration	4,583	4,513
Tax Appeals Commission	16	16
Management and Research	2,383	2,338
Public Utilities Board	1,615	1,629
Vital Statistics	4,140	-
The Public Guardian and Trustee	-	-
Entrepreneurship Manitoba	-	-
	23,607	19,360
<i>Expense by Type</i>		
Salaries And Employee Benefits	17,117	14,368
Other Expenditures	6,377	4,879
Grant Assistance	113	113
	23,607	19,360

	2021/22 \$(000s)	2020/21 \$(000s)
Treasury Board Secretariat (07.7)		
Provides analytical support to the Treasury Board in fulfilling its responsibilities for fiscal management, program and organizational review, including the integration of policy decisions with the longer term fiscal plans of government. Analyzes and monitors program performance measures and the fiscal position of the Government of Manitoba and plans and co-ordinates the budgetary process. Undertakes strategic initiatives and targeted program reviews and co-ordinates the use of balanced scorecards across government. Provides internal audit and advisory services to government departments and agencies relating to internal controls. Prepares the Summary Public Accounts for summary government in accordance with Public Sector Accounting Standards. Evaluates and oversees 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.		
<i>Sub-Appropriations</i>		
Treasury Board Secretariat	9,046	8,950
	9,046	8,950
<i>Expense by Type</i>		
Salaries and Employee Benefits	8,075	7,979
Other Expenditures	971	971
	9,046	8,950

	2021/22 \$(000s)	2020/21 \$(000s)
Priorities and Planning Committee of Cabinet Secretariat (07.8)		
Provides advice and support to the Premier and the Priorities and Planning Committee of Cabinet in advancing major government initiatives.		
<i>Sub-Appropriations</i>		
Priorities and Planning Committee of Cabinet Secretariat	2,222	2,134
	2,222	2,134
<i>Expense by Type</i>		
Salaries and Employee Benefits	1,854	1,766
Other Expenditures	368	368
	2,222	2,134

	2021/22 \$(000s)	2020/21 \$(000s)
Intergovernmental Affairs (07.9)		
<i>Federal-Provincial Relations: Provides advice, analysis and support in managing Manitoba's relations with the federal government and other provincial/territorial governments.</i>		
<i>International Relations: Provides advice, analysis and support for Manitoba's international activities and manages Manitoba's relationships with foreign governments.</i>		
<i>Sub-Appropriations</i>		
Federal-Provincial Relations	1,117	1,106
International Relations	1,474	1,457
	2,591	2,563
<i>Expense by Type</i>		
Salaries and Employee Benefits	1,928	1,900
Other Expenditures	663	663
	2,591	2,563

	2021/22 \$(000s)	2020/21 \$(000s)
Non-Appropriated Expense		
Provides for costs related to capital assets.		
<i>Expense by Type</i>		
Amortization Expense	160	1,918

Risk Analysis

The department of Finance is implementing a comprehensive risk management and fraud prevention strategy. Management recognizes their responsibility to assess and manage risk related to departmental policy, operations, human resources, financial, legal, health and safety, environment and reputation within a legislative environment, both in regards to likelihood and potential impact. Departmental management provides visible and valuable leadership in this area, ensuring effective communication and education, resulting in a departmental risk management culture.

The department currently manages its risks under the framework of the provincial government's Comptrollership Framework and overall Risk Management Policy. Other authorities guiding the department include the Financial Administration Manual/General Manual of Administration, the Workplace Health and Safety Act, and other departmental and divisional policies and procedures.

The Department's Executive Management Committee (EMC) meetings provide a forum for discussion on risk, governance and control issues, and enable identification of program areas requiring examination by internal department audit leads, Internal Audit, and/or external consultants where specialty expertise is required.

Statutory Responsibilities of the Minister of Finance

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 Special Operating Agencies Financing Authority Act (SM 1992, c. 54)
- The Amusements Act (RSM 1987, c. A70) [except Part II]
- The Business Names Registration Act (RSM 1987, c. B110)
- The Business Practices Act (SM 1990-91, c. 6)
- The Cemeteries Act (RSM 1987, c. C30)
- The Change of Name Act (SM 1987-88, c. 13)
- The Chartered Professional Accountants Act (SM 2015, c. 5)
- The Commodity Futures Act (SM 1996, c. 73)
- The Condominium Act (SM 2011, c. 30, Sch. A)
- The Construction Industry Wages Act (RSM 1987, c. C190)
- The Consumer Protection Act (RSM 1987, c. C200)
- The Cooperatives Act (SM 1998, c. 52)
- The Corporations Act (RSM 1987, c. C225)
- The Corporation Capital Tax Act (RSM 1988, c. C226)
- The Credit Unions and Caisses Populaires Act (SM 1986-87, c. 5)
- The Crocus Investment Fund Act (SM 1991-92, c. 48) (formerly The Manitoba Employee Ownership Fund Corporation Act, C.C.S.M. c. E95) [section 11]
- The Electronic Commerce and Information Act (SM 2000, c. 32)
- The Emissions Tax on Coal and Petroleum Coke Act (SM 2011, c. 41, Sch. A) (formerly The Emissions Tax on Coal Act)
- The Employment Standards Code (SM 1998, c. 29)
- The Film and Video Classification and Distribution Act (SM 2018, c. 11)
- The Financial Administration Act (SM 1996, c. 59)
- The Firefighters and Paramedics Arbitration Act (RSM 1987, c. F60) (formerly The Fire Departments Arbitration Act)
- The Fire Insurance Reserve Fund Act (RSM 1987, c. F70)
- The Fiscal Responsibility and Taxpayer Protection Act (SM 2017, c. 20)
- The Franchises Act (SM 2010, c. 13)
- The Fuel Tax Act (SM 2010, c. 29, Sch. B)
- The Funeral Directors and Embalmers Act (RSM 1987, c. E70) (formerly The Embalmers and Funeral Directors Act, C.C.S.M. c. E70)
- The Prearranged Funeral Services Act (RSM 1987, c. F200)
- The Government Purchases Act (RSM 1987, c. G90)
- The Health and Post Secondary Education Tax Levy Act (RSM 1987, c. H24)
- The Housing and Renewal Corporation Act (RSM 1987, c. H160) [clause 44(k)]
- The Hudson's Bay Company Land Register Act (RSM 1987, c. H170)
- The Income Tax Act (RSM 1988, c. I10) [except sections 7.13 to 7.16, 10.4, 10.5, 10.6 and 11.8 to 11.21]
- The Insurance Act (RSM 1987, c. I40)

The Insurance Corporations Tax Act (SM 2017, c. 40, Sch. A)

The International Interests in Mobile Equipment Act (Aircraft Equipment) (SM 2012, c. 28)

The International Labour Cooperation Agreements Implementation Act (SM 2008, c. 24)

The Manitoba Investment Pool Authority Act (SM 1996, c. 10)

The Labour Relations Act (RSM 1987, c. L10)

The Labour-Sponsored Venture Capital Corporations Act (SM 1997, c. 39) [except Part 2 and sections 16 to 18 as they relate to Part 2]

The Labour Administration Act (RSM 1987, c. L20) (formerly The Department of Labour and Immigration Act and The Department of Labour Act) [except as it relates to immigration services]

The Landlord and Tenant Act (RSM 1987, c. L70)

The Life Leases Act (SM 1998, c. 42)

The Marriage Act (RSM 1987, c. M50)

The Mental Health Act (SM 1998, c. 36) [parts 9 and 10 and c.125(1)(i) and (j)]

The Mining Claim Tax Act (SM 1987-88, c. 54)

The Mining Tax Act (RSM 1987, c. M195)

The Mortgage Act (RSM 1987, c. M200) [Part III]

The Mortgage Brokers Act (SM 1985-86, c. 16) (formerly The Mortgage Dealers Act)

The Municipal Taxation and Funding Act (RSM 1987, c. T5) (formerly The Municipal Revenue (Grants and Taxation) Act and The Provincial-Municipal Tax Sharing Act, C.C.S.M. c. T5) [except Part 2]

The New Home Warranty Act, SM 2013, c. 23

- This Act is not yet in force. It is to come into force on a date to be fixed by proclamation.

The Pari-Mutuel Levy Act (SM 1996, c. 44)

The Pay Equity Act (SM 1985-86, c. 21)

The Partnership Act (RSM 1987, c. P30)

The Pension Benefits Act (RSM 1987, c. P32)

The Personal Information Protection and Identity Theft Prevention Act, SM 2013, c. 17

- This Act is not yet in force. It is to come into force on a date to be fixed by proclamation.

The Personal Investigations Act (RSM 1987, c. P34)

The Personal Property Security Act (SM 1993, c. 14)

The Pooled Registered Pension Plans (Manitoba) Act (SM 2017, c. 3)

The Property Tax and Insulation Assistance Act (RSM 1987, c. H75) (formerly The Homeowners Tax and Insulation Assistance Act, C.C.S.M. c. H75)

[Parts I, I.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, III, III.3, IV, V.1 and V.2]

The Public Guardian and Trustee Act (SM 2013, c. 46)

The Manitoba Public Insurance Corporation Act (RSM 1987, c. P215) [sections 174.1 to 174.4 (claimant adviser office) and sections 175 to 185 (Automobile Injury Compensation Appeal Commission)]

The Public Officers Act (RSM 1987, c. P230)

The Public Sector Compensation Disclosure Act (SM 1996, c. 60)

The Public Utilities Board Act (RSM 1987, c. P280)

The Queen's Printer Act (SM 2013, c. 39, Sch. B)

The Real Estate Brokers Act (RSM 1987, c. R20) (to be repealed by SM 2015, c. 45, s. 89 on 1 Jan 2022)

The Real Estate Services Act, SM 2015, c. 45

- This Act is not yet in force. It comes into force on January 1, 2022.

The Real Property Act (RSM 1988, c. R30)

The Registry Act (RSM 1987, c. R50)
The Religious Societies' Lands Act (RSM 1987, c. R70)
The Remembrance Day Act (RSM 1987, c. R80)
The Residential Tenancies Act (SM 1990-91, c. 11)
The Retail Sales Tax Act (RSM 1987, c. R130)
The Securities Act (RSM 1988, c. S50)
The Securities Transfer Act (SM 2008, c. 14)
The Special Survey Act (RSM 1987, c. S190)
The Statistics Act (RSM 1987, c. S205)
The Suitors' Moneys Act (RSM 1987, c. S220)
The Surveys Act (RSM 1987, c. S240) [Part I]
The Tax Administration and Miscellaneous Taxes Act (RSM 1987, c. R150) (formerly The Revenue Act, C.C.S.M. c. R150)
The Tobacco Tax Act (RSM 1988, c. T80)
The Vital Statistics Act (RSM 1987, c. V60)
The Worker Recruitment and Protection Act (SM 2008, c. 23)
The Workers Compensation Act (RSM 1987, c. W200)
The Workplace Safety and Health Act (RSM 1987, c. W210)

In addition, policies specific to departmental programs are documented in the *General Manual of Administration* and various Manitoba government catalogues and publications.

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.

Balanced Scorecard – A scorecard is a business tool that shows what an organization wants to achieve (its broad priorities), and includes actions it needs to focus on to be successful. It also includes visual updates, such as the use of the colours red, yellow and green, to easily communicate progress made in each priority area. Red means “not on target,” yellow means “near target,” and green means “on target.” The ‘balance’ in a balanced scorecard refers to broadening traditional performance measures to not only include financial measures, but also customer, employee and process measures, which all play a part in helping an organization progress towards achieving its priorities.

Borrowings – Borrowings are securities issued in the name of the province to capital markets investors. Securities include debentures, treasury bills, promissory notes, medium-term notes and Manitoba Savings Bonds.

Cascading – This is the process of developing aligned 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 entities (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, departmental, seasonal, contract) 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) - Includes core government and Crown organizations, government business entities and public sector organizations such as regional health authorities, school divisions, universities and colleges.

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.

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. The provincial Mission Statement is “Manitoba: Measuring Progress.”

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 Entities – Entities in the GRE such as Crown organizations, 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).

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 one-page 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. They provide 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 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.