

Manitoba Enabling Appropriations, Tax Credits and Public Debt

Crédits d'autorisation, allègements fiscaux et dette publique 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 Finance

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**MINISTER
OF FINANCE**

Room 103
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

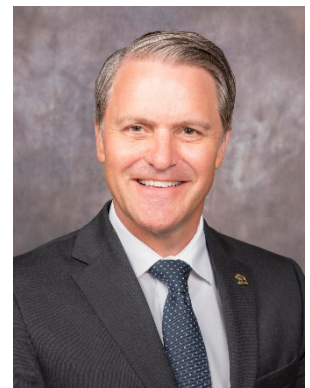
May it Please Your Honour:

I have the privilege of presenting, for the information of Your Honour, the Annual Report of Manitoba Enabling Appropriations, Tax Credits and Public Debt for the fiscal year ending March 31, 2022.

Respectfully submitted,

“Original signed by”

Honourable Cameron Friesen
Minister of Finance





MINISTRE DES FINANCES

Palais législatif
Winnipeg (Manitoba) CANADA
R3C 0V8

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

Madame la Lieutenant-Gouverneure,

J'ai l'honneur de vous présenter, à titre d'information, le rapport annuel relatif aux crédits d'autorisation, aux allègements fiscaux et à la dette publique du Manitoba, pour l'exercice qui s'est terminé le 31 mars 2022.

Le tout respectueusement soumis.

« Original signé par »

L'honorable Cameron Friesen
Ministre des Finances

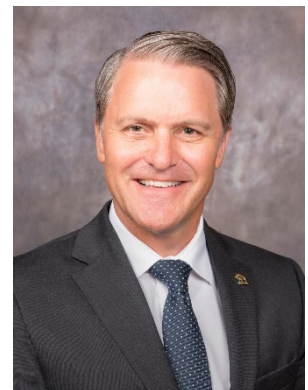


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Introduction

Overview to the Annual Report

This Annual Report is organized in accordance with the appropriation structure as at March 31, 2022, which reflects the authorized appropriations approved by the Legislative Assembly. The Minister of Finance is responsible for the three separate business areas included in this report: Enabling Appropriations, Tax Credits and Public Debt.

This annual report is different from the other departmental annual reports due to the unique nature of these business areas. There are no staff in these business areas and no strategic priorities or balanced scorecard measures to report. These business areas exist to provide authority as described below.

The enabling appropriation exists to provide expenditure authority for programs that are delivered by a number of departments, where it is desirable to know the total amount allocated to the program, or where the allocation to various departments is not known at the time of printing the estimates. In some cases funding is allocated, as required, from the appropriation to departments by the Minister of Finance. In other situations, departments are granted authority to charge approved expenditures directly to the service heading.

Public Debt is a statutory appropriation provided for in subsection 30(1) of The Financial Administration Act. Every department's interest costs are included in this business area for ease of reference and comparison.

Tax Credits contain the non-voted expenditure for tax credits under The Income Tax Act. It also contains voted appropriations for tax rebates.

Aperçu du rapport annuel

Le présent rapport annuel est organisé conformément à la structure des postes budgétaires au 31 mars 2022, qui tient compte des crédits autorisés approuvés par l'Assemblée législative. Le ministre des Finances est responsable des trois domaines d'activité distincts inclus dans le présent rapport, à savoir les crédits d'autorisation, les allègements fiscaux et la dette publique.

Le présent document diffère des autres rapports annuels ministériels en raison de la nature particulière de ces domaines d'activité. Il ne contient aucune information au sujet des effectifs ministériels et ne présente aucune priorité stratégique ni aucune mesure associée à un tableau de bord équilibré. Les domaines d'activité dont il est question dans le présent document comprennent des rubriques relatives à l'autorisation de dépenser, dont le lecteur trouvera la description ci-dessous.

Les crédits d'autorisation comprennent un ensemble de rubriques relatives à l'autorisation de dépenser pour les programmes qui sont administrés par plusieurs ministères lorsqu'il est préférable de connaître le montant total accordé à chacun de ces programmes ou lorsque la répartition des fonds entre les divers ministères n'est pas encore déterminée au moment de l'impression du Budget. Dans certains cas, le ministre des Finances affecte des fonds aux ministères à partir des crédits d'autorisation, selon le besoin. Dans d'autres cas, les ministères ont le pouvoir d'imputer directement à la rubrique ad hoc les dépenses autorisées.

La dette publique constitue un crédit législatif prévu au paragraphe 30(1) de la Loi sur la gestion des finances publiques. Les frais d'intérêts de chacun des ministères sont maintenant inclus dans ce domaine d'activité pour faciliter la consultation et la comparaison.

Les allègements fiscaux comprennent les dépenses non votées pour les crédits d'impôt énoncés dans la Loi de l'impôt sur le revenu. Ils comprennent également les crédits votés pour les remboursements d'impôt.

FINANCIAL DETAILS

Consolidated Actual Expenditures

This table includes the expenditures of the three business areas and the consolidation and other adjustments made to align to the Summary Budget.

Consolidated Actual Expenditures

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

Business Area	Part A - Operating	Other Reporting Entities	Consolidation, and Other Adjustments	2021/22 Actual	2020/21 Actual
Enabling Appropriations	30,646	-	-	30,646	25,222
Tax Credits	585,822	-	(514,154)	71,668	51,546
Public Debt	774,253	197,800	(4,627)	967,426	969,540

Summary of Authority

Detailed Summary of Authority – Enabling Appropriations (\$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)						
Enabling Vote	4,770		-	(1,200)	3,570	-
Internal Service Adjustments	1,303,467	(365)	-	(1,172,602)	130,500	100,000
Green and Carbon Reduction Fund	40,000		-		40,000	-
Subtotal	1,348,237	(365)	-	(1,173,802)	174,070	100,000
Part A – OPERATING (Non-Voted)						
Asset Devolution	90,000	-	-	-	90,000	-
TOTAL PART A - OPERATING	1,438,237	(365)	-	(1,173,802)	264,070	100,000
Part B – CAPITAL INVESTMENT						
Internal Service Adjustments	178,306	-	-	(30,138)	148,168	-

Part A - OPERATING	2021/22 Authority \$ (000's)
2021/22 MAIN ESTIMATES - PART A	1,438,237
Allocation of funds to:	
Executive Council	(1,607)
Advanced Education, Skills and Immigration	(19,432)
Economic Development, Investment and Trade	(96,811)
Education and Early Childhood Learning	(192,357)
Employee Pensions and Other Costs	(3,300)
Environment, Climate and Parks	(1,262)
Families	(6,263)
Finance	(108,016)
Health	(461,081)
Indigenous Reconciliation and Northern Relations	(8,315)
Justice	(34,365)
Labour, Consumer Protection and Government Services	(159,836)
Mental Health and Community Wellness	(17,227)
Municipal Relations	(40,460)
Public Service Commission	(9,197)
Sport, Culture and Heritage	(14,273)
Sub-total	(1,173,802)
In-year re-organization to:	
Health	(85)
Natural Resources and Northern Development	(117)
Seniors and Long-Term Care	(163)
Sub-total	(365)
2021/22 Authority	264,070

Part B - Capital Investment	2021/22 Authority \$ (000's)
2021/22 MAIN ESTIMATES - PART B	178,306
Allocation of funds from:	
Economic Development, Investment and Trade	(337)
Environment, Climate and Parks	(6,650)
Justice	(255)
Labour, Consumer Protection and Government Services	(22,000)
Municipal Relations	(896)
Sub-total	(30,138)
In-year re-organization from:	n/a
Sub-total	-
2021/22 Authority	148,168

Part A: Expenditure Summary by Appropriation

Actual Expenditures – Enabling Appropriations

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
	26-1 ENABLING VOTE				
	(a) Canada-Manitoba Framework Agreement on Treaty Land Entitlements				
100	Other Expenditures	-	-	-	
	(b) International Development Program				
-	Grant Assistance	-	-	-	
	(c) Immigration Projects				
3,470	Grant Assistance	-	-	-	
3,570	Subtotal 26-1	-	-	-	
	26-2 INTERNAL SERVICE ADJUSTMENTS				
	(a) COVID-19 Response and Contingencies				
93,260	Other Expenditures	-	-	-	
	(b) The Idea Fund				
25,937	Other Expenditures	-	-	-	
	(c) Canada-Manitoba Home and Community Care and Mental Health and Addictions Services Funding Agreement				
563	Other Expenditures	-	-	-	
	(d) Government Fund Remediation				
6,840	Other Expenditures	-	-	-	
	(e) Post-Secondary Job Market Alignment Office				
3,000	Other Expenditures	-	-	-	
	(f) Contingency for Youth Corrections Reform				
-	Other Expenditures	-	-	-	
	(g) The Learning Fund				
900	Other Expenditures	-	-	-	
	(h) Other Contingencies				
-	Salaries and Employee Benefits	-	-	-	
-	Other Expenditures	-	-	-	
130,500	Subtotal 26-2	-	-	-	
	26-3 GREEN AND CARBON REDUCTION FUND				
	(a) Made-in-Manitoba Climate and Green Fund				
40,000	Other Expenditures	30,646	25,222	5,424	
40,000	Subtotal 26-3	30,646	25,222	5,424	1
	26-4 ASSET DEVOLUTION				
55,000	(a) Northern Airports and Marine Operations	-	-	-	
35,000	(b) Manitoba Centennial Centre Corporation	-	-	-	
90,000	Subtotal 26-4	-	-	-	
264,070	Total Expenditures	30,646	25,222	5,424	

Explanation:

1. The variance reflects higher expenditures on various environmental innovation and climate change projects.

Actual Expenditures – Tax Credits

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
	33-1 SCHOOL TAX REBATE (STATUTORY)				
	(a) School Tax Rebate				
310,600	Other Expenditures	310,515	-	310,515	1
310,600	Subtotal 33-1	310,515	-	310,515	
	33-2 INCOME TAX CREDITS (NON-VOTED)				
	(a) Book Publishing Tax Credit				
730	Other Expenditures	698	164	534	
	(b) Cultural Industries Printing Tax Credit				
1,020	Other Expenditures	694	471	223	
	(c) Education Property Tax Credit				
96,300	Other Expenditures	75,623	131,095	(55,472)	2
	(d) Film and Video Production Tax Credit				
41,340	Other Expenditures	45,123	49,372	(4,249)	3
	(e) Interactive Digital Media Tax Credit				
2,200	Other Expenditures	2,440	1,205	1,235	
	(f) School Tax Assistance				
590	Other Expenditures	213	476	(263)	
142,180	Subtotal 33-2	124,791	182,783	(57,992)	
	33-3 TAX REBATES AND FEES				
	(a) Homeowners' Education Property Tax Rebate				
151,300	Other Expenditures	148,480	197,883	(49,403)	4
	(b) Federal Administration Fee				
1,459	Other Expenditures	2,036	1,534	502	5
152,759	Subtotal 33-3	150,516	199,417	(48,901)	
605,539	Total Expenditures	585,822	382,200	203,622	

Explanations:

1. The variance reflects the impact of government's commitment to phase out education property taxes.
2. The variance reflects the impact of government's commitment to phase out education property taxes and the renters credit in 2022.
3. The variance reflects reduced film and video production tax credit activity for prior years.
4. The variance primarily reflects the impact of government's commitment to phase out education property taxes.
5. The variance relates to a CRA validation review of refundable personal income tax credits.

Actual Expenditures – Public Debt

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
	31-1 PUBLIC DEBT (STATUTORY)				
1,826,547	(a) Interest on the Public Debt of Manitoba and related expenses Other Expenditures	1,790,019	1,803,929	(13,910)	
4,012	(b) Interest on Trust and Special Funds Other Expenditures	3,344	4,661	(1,317)	
(839,055)	(c) Less: Interest Recovery from The Manitoba Hydro-Electric Board Other Expenditures	(839,327)	(852,926)	13,599	
(178,267)	(d) Less: Interest Recovery from Other Government Agencies Other Expenditures	(179,783)	(185,241)	5,458	
813,237	Subtotal 31-1	774,253	770,423	3,830	
813,237	Total Expenditures	774,253	770,423	3,830	1

Explanation:

1. The variance is a result of lower interest recoveries from Other Government Agencies due to lower interest rates.

Overview of Capital Investments

Part B - Capital Investment	Actual 2021/22 \$(000s)	Authority 2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl.
Provides for Capital Assets - Internal Service Adjustments				
(a) Capital Assets	-	16,767	(16,767)	
(b) Environment Resiliency	-	-	-	
(c) The Idea Fund	-	24,745	(24,745)	
(d) Restart Capital Program	-	106,656	(106,656)	
Total Expenditures	-	148,168	(148,168)	1

Explanation:

1. The variance reflects the remaining unused authority balance after accommodating all department requirements.

Enabling Appropriations Financial Operating Information

Enabling Vote

Main Appropriation Description

Provides for costs to be incurred by Manitoba with respect to activities to be undertaken in accordance with various intergovernmental and other arrangements.

Sub-Appropriations	Actual 2021/22	Authority	
	\$(000s)	FTEs	2021/22 \$(000s)
Canada-Manitoba Framework Agreement on Treaty Land Entitlements	-	-	100
International Development Program	-	-	-
Immigration Projects	-	-	3,470
	-	-	3,570

Sub-appropriations:

1(a) Canada-Manitoba Framework Agreement on Treaty Land Entitlements

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	Authority 2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	-	-	100	(100)	
Total Sub-Appropriation	-	-	100	(100)	1

Explanation:

1. All Treaty Land Entitlement costs were accommodated within the Department of Indigenous Reconciliation and Northern Relations, as a result, no authority was transferred from Enabling Vote.

1(b) International Development Program

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	Authority 2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Grant Assistance	-	-	-	-	-
Total Sub-Appropriation	-	-	-	-	-

1(c) Immigration Projects

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	Authority 2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Grant Assistance	-	-	3,470	(3,470)	
Total Sub-Appropriation	-	-	3,470	(3,470)	1

Explanation:

1. The variance reflects the remaining unused authority balance after accommodating all department requirements.

Internal Service Adjustments

Main Appropriation Description

Provides for the estimated costs with respect to expenditures for activities undertaken in response to COVID-19, including health care and related expenditures and economic stimulus and other supports. Also provides for various workforce and government transformation, internal service adjustments and salary or employee benefits adjustments and other costs, not provided through other appropriations.

Sub-Appropriations	Actual 2021/22	Authority 2021/22	
	\$(000s)	FTEs	\$(000s)
COVID-19 Response and Contingencies	-	-	93,260
The Idea Fund	-	-	25,937
Canada-Manitoba Home and Community Care and Mental Health and Addictions Services Funding Agreement	-	-	563
Government Fund Remediation	-	-	6,840
Post-Secondary Job Market Alignment Office	-	-	3,000
Contingency for Youth Corrections Reform	-	-	-
The Learning Fund	-	-	900
Other Contingencies	-	-	-
	-	-	130,500

Sub-Appropriations

COVID-19 Response and Contingencies Description

Provides for the estimated costs with respect to expenditures for activities undertaken in response to COVID-19, including health care and related expenditures and economic stimulus and other supports.

2(a) COVID-19 Response and Contingencies

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/22 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Other Expenditures	-	-	93,260	(93,260)	
Total Sub-Appropriation	-	-	93,260	(93,260)	1

Explanation:

1. The variance reflects the remaining unused authority balance after accommodating all department requirements.

The Idea Fund Description

Provides authority to government departments for projects and initiatives on an application basis to support good ideas coming from the public service that drive innovation, improve engagement and generate savings for government.

2(b) The Idea Fund

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/22 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Other Expenditures	-	-	25,937	(25,937)	
Total Sub-Appropriation	-	-	25,937	(25,937)	1

Explanation:

1. The variance reflects the remaining unused authority balance after accommodating all department requirements.

Canada-Manitoba Home and Community Care and Mental Health and Addictions Services Funding Agreement Description

Provides authority to government departments for costs associated with the Canada-Manitoba Home and Community Care and Mental Health and Addictions Services Funding Agreement.

2(c) Canada-Manitoba Home and Community Care and Mental Health and Addictions Services Funding Agreement

Expenditures by Sub-Appropriation	Actual	Authority 2021/22 FTEs	2021/22 \$(000s)	Variance	Expl.
	2021/22 \$(000s)			Over/(Under) \$(000s)	No.
Other Expenditures	-	-	563	(563)	
Total Sub-Appropriation	-	-	563	(563)	1

Explanation:

1. The variance reflects the remaining unused authority balance after accommodating all department requirements.

Government Fund Remediation Description

Provides authority to government departments for costs associated with Government Fund Remediation.

2(d) Government Fund Remediation

Expenditures by Sub-Appropriation	Actual	Authority 2021/22 FTEs	2021/22 \$(000s)	Variance	Expl.
	2021/22 \$(000s)			Over/(Under) \$(000s)	No.
Other Expenditures	-	-	6,840	(6,840)	
Total Sub-Appropriation	-	-	6,840	(6,840)	1

Explanation:

1. The variance reflects the remaining unused authority balance after accommodating all department requirements.

Post-Secondary Job Market Alignment Office Description

Provides authority to government departments for costs associated with the Post-Secondary Job Market Alignment Office.

2(e) Post-Secondary Job Market Alignment Office

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	Authority 2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	-	-	3,000	(3,000)	
Total Sub-Appropriation	-	-	3,000	(3,000)	1

Explanation:

1. The variance reflects the remaining unused authority balance after accommodating all department requirements.

Contingency for Youth Corrections Reform Description

Provides authority as a contingency for Youth Corrections Reform in the Department of Justice.

2(f) Contingency for Youth Corrections Reform

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	Authority 2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	-	-	-	-	-
Total Sub-Appropriation	-	-	-	-	-

The Learning Fund Description

Centralized fund that provides equitable access to all public servants to take additional education and training to further support ongoing employee development within the organization.

2(g) The Learning Fund

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	-	-	900	(900)	
Total Sub-Appropriation	-	-	900	(900)	1

Explanation:

1. The variance reflects the remaining unused authority balance after accommodating all department requirements.

Other Contingencies Description

Provides for various workforce and government transformation, internal service adjustments and salary or employee benefits adjustments and other costs, not provided through other appropriations.

2(h) Other Contingencies

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

Green and Carbon Reduction Fund

Main Appropriation Description

Provides for the development and implementation of various environmental innovation, carbon reduction and climate change projects.

Sub-Appropriations	Actual 2021/22	Authority 2021/22	
	\$(000s)	FTEs	\$(000s)
Made-in-Manitoba Climate and Green Fund	30,646	-	40,000
	30,646	-	40,000

Sub-Appropriation

3(a) Made-in-Manitoba Climate and Green Fund

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	Authority 2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	30,646	-	40,000	(9,354)	
Total Sub-Appropriation	30,646	-	40,000	(9,354)	1

Explanation:

1. The variance reflects lower than anticipated expenditures on various environmental innovation and climate change projects.

Asset Devolution

Main Appropriation Description

Accounting charges for devolution of government assets.

Sub-Appropriations	Actual 2021/22	Authority 2021/22	
	\$(000s)	FTEs	\$(000s)
Northern Airports and Marine Operations	-	-	55,000
Manitoba Centennial Centre Corporation	-	-	35,000
	-	-	90,000

Sub-Appropriation

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/22 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Northern Airports and Marine Operations	-	-	55,000	(55,000)	
Manitoba Centennial Centre Corporation	-	-	35,000	(35,000)	
Total Sub-Appropriation	-	-	90,000	(90,000)	1

Explanation:

1. The variance is due to the deferral of the devolution of the Northern Airports and Marine Operations and Manitoba Centennial Centre Corporation.

Tax Credits Financial Operating Information

School Tax Rebate

Main Appropriation Description

Provides for the school tax rebate.

Sub-Appropriations	Actual 2021/22	Authority 2021/22	
	\$(000s)	FTEs	\$(000s)
School Tax Rebate	310,515	-	310,600
	310,515	-	310,600

Sub-Appropriation

1(a) School Tax Rebate

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	Authority 2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	310,515	-	310,600	(85)	
Total Sub-Appropriation	310,515	-	310,600	(85)	

Income Tax Credits

Main Appropriation Description

Provides for the required non-cash expenditure with respect to Manitoba income tax credits.

Sub-Appropriations	Actual 2021/22	Authority 2021/22	
	\$(000s)	FTEs	\$(000s)
Book Publishing Tax Credit	698	-	730
Cultural Industries Printing Tax Credit	694	-	1,020
Education Property Tax Credit	75,623	-	96,300
Film and Video Production Tax Credit	45,123	-	41,340
Interactive Digital Media Tax Credit	2,440	-	2,200
School Tax Assistance	213	-	590
	124,791	-	142,180

Sub-Appropriations

Book Publishing Tax Credit Description

Provides for the cost of this refundable provincial corporate income tax credit administered on behalf of the province by the Canada Revenue Agency. The credit is equal to 40% of the eligible Manitoba labour costs, including non-refundable monetary advances made in the tax year to authors of eligible books, to a maximum of \$100,000 per year.

2(a) Book Publishing Tax Credit

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	Authority 2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	698	-	730	(32)	
Total Sub-Appropriation	698	-	730	(32)	

Cultural Industries Printing Tax Credit Description

Provides for the cost of this refundable provincial corporate income tax credit administered on behalf of the province by the Canada Revenue Agency. Manitoba printers are eligible for a 35% credit on salary or wages paid to employees resident in Manitoba on December 31 of the tax year for their employment in the printer's book printing division.

2(b) Cultural Industries Printing Tax Credit

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	Authority 2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	694	-	1,020	(326)	
Total Sub-Appropriation	694	-	1,020	(326)	

Education Property Tax Credit Description

Provides for the cost of this refundable provincial personal income tax credit administered on behalf of the province by the Canada Revenue Agency. Homeowners can apply for a credit of up to \$438 on their personal income tax returns to offset the amount of tax they pay for education provided the credit was not received on their municipal property tax bills.

2(c) Education Property Tax Credit

Expenditures by Sub-Appropriation	Actual	Authority	2021/22	Variance	Expl.
	2021/22			Over/(Under)	
	\$(000s)	FTEs	\$(000s)	\$(000s)	
Other Expenditures	75,623	-	96,300	(20,677)	
Total Sub-Appropriation	75,623	-	96,300	(20,677)	1

Explanation:

1. The variance reflects the impact of government's commitment to phase out education property taxes and the renters credit in 2022.

Film and Video Production Tax Credit Description

Provides for the cost of this refundable provincial corporate income tax credit administered on behalf of the province by the Canada Revenue Agency. Eligible Manitoba productions and co-productions may choose the cost-of-salaries credit (of up to 65% of eligible salaries) or the cost-of-production credit of up to 38% of eligible expenses.

2(d) Film and Video Production Tax Credit

Expenditures by Sub-Appropriation	Actual	Authority	2021/22	Variance	Expl.
	2021/22			Over/(Under)	
	\$(000s)	FTEs	\$(000s)	\$(000s)	
Other Expenditures	45,123	-	41,340	3,783	
Total Sub-Appropriation	45,123	-	41,340	3,783	1

Explanation:

1. The variance reflects increased film and video production tax credit activity.

Interactive Digital Media Tax Credit Description

Provides for the cost of this fully refundable provincial corporate income tax credit administered on behalf of the province by the Canada Revenue Agency. Companies that develop interactive digital media products in Manitoba are eligible for a credit worth up to 40% of qualifying labour and certain marketing and distribution costs.

2(e) Interactive Digital Media Tax Credit

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/22 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Other Expenditures	2,440	-	2,200	240	
Total Sub-Appropriation	2,440	-	2,200	240	

School Tax Assistance Description

Provides for the cost of this refundable provincial personal income tax credit administered on behalf of the province by the Canada Revenue Agency. This credit is designed to help low-income Manitobans aged 55 or older who are paying school tax for their home.

2(f) School Tax Assistance

Expenditures by Sub-Appropriation	Actual	Authority 2021/22		Variance	Expl. No.
	2021/22 \$(000s)	FTEs	\$(000s)	Over/(Under) \$(000s)	
Other Expenditures	213	-	590	(377)	
Total Sub-Appropriation	213	-	590	(377)	

Tax Rebates and Fees

Main Appropriation Description

Provides for cash-based expenditure and tax-related fees.

Sub-Appropriations	Actual 2021/22	Authority 2021/22	
	\$(000s)	FTEs	\$(000s)
Homeowners' Education Property Tax Rebate	148,480	-	151,300
Federal Administration Fee	2,036	-	1,459
	150,516	-	152,759

Sub-Appropriations

Homeowners' Education Property Tax Rebate Description

Provides for the cost of the Education Property Tax Credit of up to \$438 that most homeowners receive on their municipal property tax bills. Also includes School Tax Assistance for Tenants 55+ that is administered by Manitoba Housing and Community Development.

3(a) Homeowners' Education Property Tax Rebate

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	148,480	-	151,300	(2,820)	
Total Sub-Appropriation	148,480	-	151,300	(2,820)	1

Explanation:

1. The variance reflects the impact of government's commitment to phase out education property taxes.

Federal Administration Fee Description

Provides for the cost of the federal administrative fee the province provides to the Canada Revenue Agency for administering various personal and corporate income tax credits on the province's behalf.

3(b) Federal Administration Fee

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	2,036	-	1,459	577	
Total Sub-Appropriation	2,036	-	1,459	577	1

Explanation:

1. The variance relates to a CRA validation review of refundable personal income tax credits.

Public Debt Financial Operating Information

Public Debt

Main Appropriation Description

Provides for the required interest and related expenses payable with respect to the public debt of Manitoba.

Sub-Appropriations	Actual 2021/22	Authority	
	\$(000s)	FTEs	\$(000s)
Interest on the Public Debt of Manitoba and Related Expenses	1,790,019	-	1,826,547
Interest on Trust and Special Funds	3,344	-	4,012
Less: Interest Recovery from The Manitoba Hydro-Electric Board	(839,327)	-	(839,055)
Less: Interest Recovery from Other Government Agencies	(179,783)	-	(178,267)
	774,253	-	813,237

Sub-Appropriations

1(a) Interest on the Public Debt of Manitoba and Related Expenses

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	1,790,019	-	1,826,547	(36,528)	
Total Sub-Appropriation	1,790,019	-	1,826,547	(36,528)	1

Explanation:

1. The variance is primarily due to favourable interest rates.

1(b) Interest on Trust and Special Funds

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	3,344	-	4,012	(668)	
Total Sub-Appropriation	3,344	-	4,012	(668)	

1(c) Less: Interest Recovery from The Manitoba Hydro-Electric Board

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	(839,327)	-	(839,055)	(272)	
Total Sub-Appropriation	(839,327)	-	(839,055)	(272)	

1(d) Less: Interest Recovery from Other Government Agencies

Expenditures by Sub-Appropriation	Actual 2021/22 \$(000s)	Authority 2021/22 FTEs	2021/22 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Other Expenditures	(179,783)	-	(178,267)	(1,516)	
Total Sub-Appropriation	(179,783)	-	(178,267)	(1,516)	

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.