

**BUDGET 2022**

**Supplement to  
the Estimates of  
Expenditure**

**Budget  
complémentaire**

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**2022/23**

Manitoba Finance

Finances Manitoba

# 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 territoires ancestraux des peuples anishinabé, anishinewuk, dakota oyate, denesuline et nehethowuk.

Nous reconnaissons que le Manitoba se trouve 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.

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to the Estimates  
of Expenditure  
2022/23**

**Manitoba Finance**

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2022-2023**

**Finances Manitoba**

## Ministerial Message

I am pleased to provide the 2022/23 Manitoba Finance Supplement to the Estimates of Expenditure, our departmental business plan that aligns with the broader government strategic priorities identified in Balanced Scorecards. I am proud to lead a team of professionals who continue to work together to ensure our province achieves a stable financial status and positive outlook that will benefit all Manitobans. The performance results of the business plan contained in this document will be included in the department's Annual Report.

Manitoba Finance is committed to an effective post-pandemic economic recovery strategy, while we continue to protect the health and safety of Manitobans. We will continue to support businesses and foster economic development, as Manitobans are the foundation upon which businesses build success.

Manitoba committed nearly \$1.2 billion for the 2021/22 year in response to the health, social and economic impacts of the pandemic. In addition, investments into Manitobans' priorities in health, education and social services are over \$1.4 billion more than when we first took office.

Through public consultations with over 51,000 Manitobans and other extensive research, staff in the department of Finance worked with other departments to develop Budget 2022. Hearing from Manitobans about their priorities has been significant towards creating a budget that is effective towards greater economic growth.

Manitoba Finance will focus on getting Manitoba's economy back on track. Helping Manitobans keep more of their hard-earned money is imperative now more than ever, as costs related to every day living continue to increase. Budget 2022 continues to phase out education property taxes with further enhancements to the Education Property Tax Rebate in 2022 and 2023. The combined value of the Rebate to property owners in 2021, 2022 and 2023 exceeds \$1 billion.

Manitoba Finance is responsible for managing the province's fiscal and financial resources, allocating funds to other government departments, promoting an open government and engaging Manitobans. The department is also working with Manitoba Hydro, to ensure compliance, alignment and accountability with government objectives and results as well as the sustainability of our greatest assets.

We will continue our efforts to advance Manitoba past the pandemic by advancing jobs and economic growth, building infrastructure, improving outcomes for our students, growing our communities and providing reliable and sustainable public services.

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

Thank you.

*"original signed by"*

Cameron Friesen  
Minister of Finance

## Message ministériel

J'ai le plaisir de présenter le budget complémentaire 2022-2023 du ministère des Finances du Manitoba, qui présente notre plan d'activités ministériel, lequel est conforme aux priorités stratégiques plus générales du gouvernement qui sont énoncées dans les tableaux de bord équilibrés. C'est avec fierté que je dirige 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 en matière de rendement du plan d'activités dont fait état le présent document seront présentés dans le rapport annuel du ministère.

Le ministère des Finances du Manitoba s'est engagé à mettre en place une stratégie efficace de relance économique pour l'après-pandémie, tout en continuant de protéger la santé et d'assurer la sécurité de la population manitobaine. Nous poursuivrons nos efforts pour soutenir les entreprises et favoriser le développement économique, car les citoyennes et les citoyens du Manitoba constituent les assises sur lesquelles repose le succès de nos entrepreneurs.

Le Manitoba s'est engagé à verser près de 1,2 milliard de dollars en 2021-2022 pour faire face aux répercussions sanitaires, sociales et économiques de la pandémie. De plus, les investissements dans les priorités de la population manitobaine au chapitre de la santé, de l'éducation et des services sociaux sont supérieurs de plus de 1,4 milliard de dollars à ce qu'ils étaient au début de notre mandat.

Après avoir tenu des consultations publiques auprès de plus de 51 000 personnes et réalisé d'autres études approfondies, le personnel des Finances a collaboré avec d'autres ministères à l'élaboration du Budget de 2022. Après avoir pris connaissance des priorités des Manitobaines et des Manitobains, notre personnel a été mieux en mesure de proposer un budget efficace, propice à une plus grande croissance économique.

Le ministère des Finances du Manitoba s'emploiera à remettre l'économie manitobaine sur les rails. Maintenant plus que jamais, il est impératif que nous aidions nos gens à conserver une plus grande partie de leur argent durement gagné, d'autant plus que le coût de la vie continue d'augmenter. Dans le Budget de 2022, nous continuons d'éliminer progressivement les taxes foncières destinées à l'éducation et d'apporter d'autres améliorations au remboursement de l'impôt foncier pour l'éducation en 2022 et en 2023. La valeur combinée du remboursement accordé aux propriétaires fonciers en 2021, en 2022 et en 2023 est supérieure à 1 milliard de dollars.

Le ministère des Finances est responsable de la gestion des ressources fiscales et financières du Manitoba, de l'affectation de fonds à d'autres ministères, de la promotion d'un gouvernement ouvert et des consultations publiques. Le ministère collabore également avec Manitoba Hydro pour assurer la conformité et l'harmonisation de nos efforts avec nos objectifs et nos résultats gouvernementaux, ainsi que la reddition des comptes et l'utilisation durable de nos plus importants actifs.

Nous poursuivrons nos efforts pour faire progresser le Manitoba après sa sortie de la pandémie en favorisant la création d'emplois et la croissance économique, la construction d'infrastructures, l'amélioration des résultats scolaires, la croissance de nos collectivités et la prestation de services publics fiables et durables.

Je vous invite à poursuivre votre lecture au sujet des initiatives et des mesures de rendement que nous avons mises en place pour faire du Manitoba une province prospère où l'on peut vivre, travailler et investir en toute sécurité.

Je vous remercie.

Le ministre des Finances,

« *Original signé par* »

Cameron Friesen

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# Introduction

## Overview of the Supplement to the Estimates of Expenditure

This Supplement is intended to provide additional information to the Members of the Legislative Assembly and the public in their review of departmental information contained in the Summary Budget and departmental information contained in the Estimates of Expenditure for the fiscal year ending March 31, 2023.

This supplement includes information on the department and other reporting entities. It includes consolidated financial details that align to the Summary Budget. Departmental information aligns with the Estimates of Expenditure and details the annual appropriations of the department to be approved by the Legislative Assembly through an appropriation act. The financial information is meant to supplement, not replicate, the detail included in the Estimates of Expenditure. For commitment level detail by sub-appropriation, please refer to the Estimates of Expenditure.

This Supplement also contains departmental staffing and full time equivalent (FTE) details that are not part of the Summary Budget or the Estimates of Expenditure.

The Supplement focuses on strategic priorities. Departments can then take steps to create operating plans that further identify how strategic priorities will translate into day-to-day operations. The performance results of these operations will be shared at the end of the fiscal year in the annual report which will be released in September 2023.

Balanced scorecards were recently implemented across the Government of Manitoba to foster operational improvements by reinforcing transparency, urgency, alignment and accountability. Department-level balanced scorecards have been included in the Supplement to identify key priorities for each department that staff will work towards, with appropriate performance measures.

The format of the sub-appropriation content has been updated to align with the department's balanced scorecard. Sub-appropriation content formerly listed as "objectives", "activity identification" and "expected results" have been updated to include an overview and key initiatives and performance measures sections.

# Introduction

## Aperçu du budget complémentaire

Ce budget complémentaire fournit de l'information additionnelle aux députés à l'Assemblée législative et au public afin de les aider à passer en revue les renseignements liés au ministère présentés dans le budget sommaire et dans le Budget des dépenses pour l'exercice se terminant le 31 mars 2023.

Ce budget complémentaire comprend de l'information concernant le ministère et d'autres entités comptables. Il contient des données financières consolidées qui sont conformes au budget sommaire. Les renseignements liés au ministère correspondent au Budget des dépenses et donnent le détail des affectations de crédits annuels du ministère que doit approuver l'Assemblée législative en vertu d'une loi portant affectation de crédits. Les renseignements financiers sont destinés à compléter et non pas à répéter l'information figurant dans le Budget des dépenses. Pour en savoir plus au sujet du niveau d'engagement par sous-crédit, veuillez vous reporter au Budget des dépenses.

Ce budget complémentaire contient également de l'information sur la dotation en personnel et les équivalents temps plein (ETP) du ministère qui ne fait pas partie du budget sommaire ou du Budget des dépenses.

Le budget complémentaire se concentre sur les priorités stratégiques. Les ministères pourront prendre des mesures pour créer des plans opérationnels décrivant plus en détail de quelle façon les priorités stratégiques seront intégrées aux activités quotidiennes. Les résultats en matière de rendement liés à ces activités seront présentés à la fin de l'exercice dans le rapport annuel ministériel, qui sera rendu public en septembre 2023.

Des tableaux de bord équilibrés ont été récemment mis en œuvre dans l'ensemble du gouvernement du Manitoba. Leur raison d'être est d'encourager les améliorations opérationnelles en favorisant la transparence, la réactivité, l'harmonisation et l'obligation redditionnelle. Les tableaux de bord équilibrés ministériels qui ont été inclus dans le budget complémentaire donnent la liste des grandes priorités de chaque ministère sur lesquelles travaillera le personnel et décrivent les mesures du rendement appropriées.

La nouvelle présentation du contenu des sous-postes reflète celle du tableau de bord équilibré du ministère. On a mis à jour le contenu des sous-postes (qui portait anciennement sur les objectifs, les activités et les résultats attendus) pour y inclure un aperçu et des sections sur les initiatives clés et les mesures du rendement.

# Manitoba Finance at a Glance

<b>Manitoba Finance Description</b>	The Department of Finance is responsible for managing the province's fiscal and financial resources, allocating funds to other governmental departments and promoting an open government and engaged Manitobans.
<b>Minister</b>	Honourable Cameron Friesen
<b>Deputy Ministers</b>	Richard Groen Ann Ulusoy Michael Richards

<b>Other Reporting Entities</b>	<b>5</b>	<ul style="list-style-type: none"> <li>Manitoba Hydro-Electric Board</li> <li>Manitoba Financial Services Agency</li> <li>Deposit Guarantee Corporation of Manitoba</li> <li>Insurance Council of Manitoba</li> <li>Special Operating Agencies Financing Authority</li> </ul>
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Summary Expenditure (\$M)	
<b>69</b>	<b>65</b>
2022/23	2021/22

Core Expenditure (\$M)		Core Staffing	
<b>54</b>	<b>50</b>	<b>527.30</b>	<b>513.80</b>
2022/23	2021/22	2022/23 - FTE	2021/22 - FTE

# Manitoba Finance Responsibilities

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

The overall responsibilities of the minister and Manitoba Finance include:

- Provide policy direction on matters relating to financial management and administration.
- Analyze and appraise the economic and financial market situation and prospects in Manitoba in co-operation with other Manitoba government departments as appropriate.
- Advise on fiscal and other economic policies and measures.
- Manage the requirements of the province within appropriate fiscal policies by action related to expenditures, lending, taxation, borrowing and cash management.
- Advise on policies relating to federal-provincial fiscal and economic relations.
- Manage relationships with the federal government and other provincial and territorial governments.
- Represent the province in negotiations and participate in meetings related to finance, taxation and economic development.
- Maintain the provincial accounting and financial reporting systems.
- Administer regulatory framework that contributes to a competitive Manitoba economy.
- Ensure the perspectives of various stakeholders are reflected in the government's overall economic development strategies.
- Coordinate the government's strategic planning cycle, major policy initiatives, and key community and economic development projects.
- Strengthen regulatory accountability across government to reduce the administrative burden of regulatory requirements for businesses, not-for-profits, municipalities and individuals.
- Manitoba Finance includes 10 divisions noted under appropriations of 7.1 to 7.10

The Minister is also responsible for:

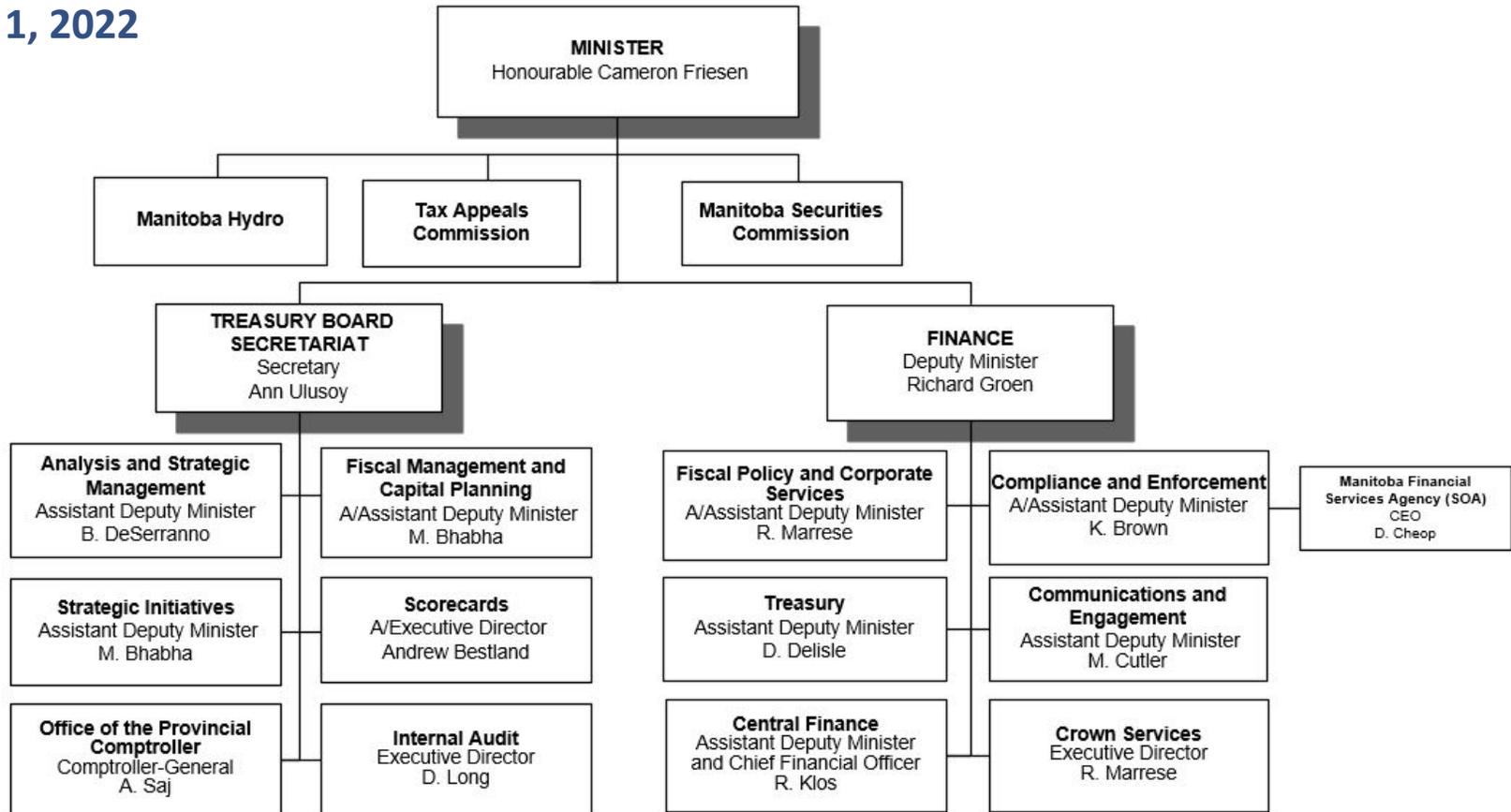
- Manitoba Hydro-Electric Board
- Manitoba Financial Services Agency
- Deposit Guarantee Corporation of Manitoba
- Insurance Council of Manitoba
- Special Operating Agencies Financing Authority

## Department Shared Services

### Central Finance

The division is responsible for ensuring appropriate management and accountability of department resources and alignment of ICT investments with business strategies and priorities. The division provides shared services to Manitoba Finance, Executive Council, Public Service Commission and Labour, Consumer Protection and Government Services.

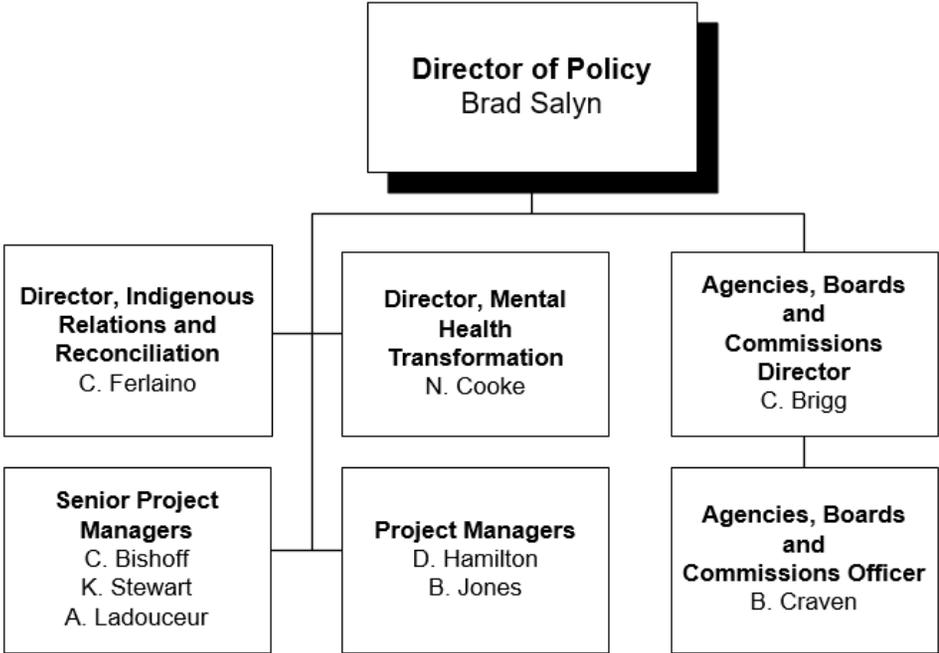
# Department of Finance as of April 1, 2022



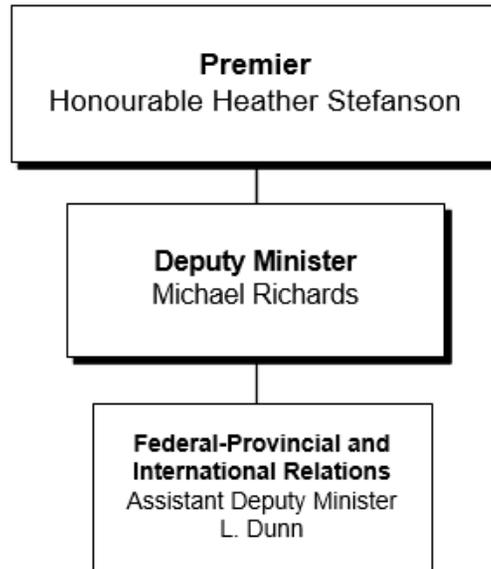
## Other Reporting Entities Accountable to Minister:

- Manitoba Hydro-Electric Board
- Deposit Guarantee Corporation of Manitoba
- Insurance Council of Manitoba
- Special Operating Agencies Financing Authority

# Policy and Planning Secretariat as of April 1, 2022



## Intergovernmental Affairs as of April 1, 2022



# Department Strategy Map

The department strategy map lists the four government priority areas: Quality of Life, Working Smarter, Public Service and Value for Money, with the department's objectives listed under each priority. Objectives, initiatives and performance measures are described in further detail following the strategy map.

## Vision

A strong and thriving Manitoba

## Mission

Helping to make Manitoba prosperous and safe to live, work and invest.

## Values

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

## Department Balanced Scorecards Priorities and Objectives

### Quality of Life – Improving Outcomes for Manitobans

1. Create Conditions to Improve Quality of Life
2. Foster Private Investment for Economic Growth
3. Support Informed Decision-Making
4. Advance Truth and Reconciliation

### Working Smarter – Delivering Client-Centred Services

5. Foster and Advance Innovation
6. Reduce Red Tape
7. Involve Manitobans in Decision Making
8. Be Transparent

### Public Service – Delivering Client-Service Excellence

9. Foster a Culture of Client-Centred Service
10. Build Our Capacity to Deliver
11. Advance Diversity and Inclusion
12. Strengthen Respect at Work

### Value For Money – Protecting Manitoba's Bottom Line

13. Provide Value for Money
14. Manage Liquidity
15. Let Manitobans Keep More of Their Money
16. Balance the Budget

# Schéma stratégique ministériel

Le schéma stratégique ministériel dresse la liste des quatre domaines prioritaires du gouvernement (qualité de vie, gestion plus ingénieuse, fonction publique, optimisation des ressources), les objectifs du ministère étant répertoriés sous chacune de ces priorités. Les objectifs, les initiatives et les mesures du rendement sont décrits plus en détail à la suite de ce schéma.

## 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

- Une gestion responsable des données, des fonds et des renseignements publics
- Des services impartiaux, fiables et ouverts
- Une culture favorisant la sensibilisation, la compréhension et la collaboration
- Une organisation éthique, professionnelle, diversifiée et inclusive

## Priorités et objectifs des tableaux de bord équilibrés ministériels

### Qualité de vie – Améliorer les résultats pour les Manitobains

1. Créer des conditions qui permettent d'améliorer la qualité de vie
2. Stimuler l'investissement privé pour favoriser la croissance économique
3. Appuyer la prise de décisions éclairées
4. Faire progresser la vérité et la réconciliation

### Gestion plus ingénieuse – Fournir des services axés sur le client

5. Favoriser et promouvoir l'innovation
6. Réduire la bureaucratie
7. Faire participer les Manitobains à la prise de décisions
8. Faire preuve de transparence

### Fonction publique – Offrir un service à la clientèle d'excellence

9. Favoriser une culture de prestation de services axés sur le client
10. Renforcer notre capacité d'exécution
11. Favoriser la diversité et l'inclusion
12. Renforcer le respect dans nos milieux de travail

### Optimisation des ressources – Protéger les résultats financiers du Manitoba

13. Dépenser judicieusement
14. Gérer les liquidités
15. Permettre aux Manitobains de garder une plus grande partie de leur argent
16. Équilibrer le budget

# Department Balanced Scorecards Priorities and Objectives – Details

## Quality of Life – Improving Outcomes for Manitobans

### 1. Create Conditions to Improve Quality of Life

#### Key Initiatives

- In striving for a prosperous Manitoba, department efforts are focused on supporting the revenue-raising, compliance and enforcement capacity of our tax system, which provides healthcare, education, infrastructure and other priority services to Manitobans, and on ensuring the sustainability of public spending.
  - Ensure a well-designed tax system that does not expose taxpayers to unnecessary administrative costs and provides government with reliable cash flow, and build on lessons learned from the COVID-19 crisis to improve resilience and agility in tax compliance.
  - Deliver on government’s commitments, such as the \$2,020 Tax Rollback Guarantee, and aligning Crown Corporations with fiscal requirements and priorities.
  - Improve expected outcomes from tax measures, and the capability to determine whether the expected outcomes occurred.

#### Performance Measures

Measure	2022/23 Baseline	2022/23 Target
1.a Accounts Receivable as a Percentage of Total Provincially-administered Tax Revenue	2.62%	2.55%
1.b Percent of Targeted Provincial Tax Reviews Completed	New Measure	95%
1.c Tax Inquiry Call Wait Times	3.5 Minutes	3.3 Minutes
1.d Percent of Refundable Tax Credits Meeting Expected Outcomes	New Measure	80%

**1.a Accounts Receivable as a Percentage of Total Provincially Administered Tax Revenue:** The ability to collect taxes is central to our government’s capacity to finance social services, critical infrastructure and other public goods for Manitobans. When taxfilers fail to pay balances owing by the deadline, payment becomes outstanding (accounts receivable). Comparing the percent decrease in outstanding accounts receivable against total revenues year over year provides valuable information for improving the health and integrity of Manitoba’s tax system. The department’s goal is to reduce accounts receivable as a percentage of total revenue by at least 2.5% each year.

**1.b Percent of Targeted Provincial Tax Reviews Completed:** Reviews are intended to educate while improving taxpayer compliance. Targets are set annually based on risk analysis and a number of other factors. Monitoring completion of reviews allows the department to ensure fair and consistent practices, and to identify trends, mitigate risks, and capitalize on opportunities to improve our tax system. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

**1.c Tax Inquiry Call Wait Times:** The department is committed to providing reliable, prompt services and advice that can have real financial benefits for taxpayers and a positive effect on quality of life. Collecting data on average call wait times allows the

department to continually monitor and improve response times to ensure that taxpayers' regular operations are disrupted as little as possible. The department has set the target to reduce wait times by at least 5% per year.

**1.d Percent of Refundable Tax Credits Meeting Expected Outcomes:** Manitoba has a wide range of refundable tax credits for both individuals and businesses that provide tax relief, in some cases with the intention of incentivizing various types of desirable behaviours and outcomes. This measure will assess the percentage of refundable tax measures that are achieving expected outcomes. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

## 2. Foster Private Investment for Economic Growth

### Key Initiatives

- Reduce compliance and administrative burdens to create a simple, trusted tax system that works efficiently and supports taxpayers in determining their tax liability, paying their taxes and accessing tax benefits. Low tax compliance costs and efficient procedures can increase confidence and interest in capital investment. Simplification efforts will be combined with a compliance approach that maximizes tax awareness and understanding while keeping targeted measures proportionate to the risks involved.
- Increase monitoring and reporting to ensure payments to suppliers are being made on a timely basis.

### Performance Measures

Measure	2022/23 Baseline	2022/23 Target
2.a Percent Increase in Voluntary Compliance with Tax Laws	New Measure	5%
2.b Percent of Payments Made to Suppliers On Time	New Measure	95%

**2.a Increase Voluntary Compliance with Tax Laws:** This measure will compare changes in year over year compliance indicators, with a goal of increasing compliance by at Least 5% per year. Improving voluntary compliance with tax obligations reduces the need for costly intervention. It is also critical to securing sustainable tax revenue that boosts business activity, employment and, ultimately, investment and economic growth. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

**2.b Percent of Payments Made to Suppliers On Time:** This measure will collect data on the number of vendor payments processed within established payment terms and compare it to the total number of payments made to suppliers. Prompt payment ensures economic activity is not disrupted due to late payments, supporting Manitoba businesses and workers. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

## 3. Support Informed Decision-Making

### Key Initiatives

- Simplifying and increasing accessibility of information is a key focus of the department's strategy to improve services, support informed decision-making and reduce costly, time-consuming interactions with regulatory administrators. A number of initiatives support this commitment to modernization and a digitally-driven public service:
  - Enhance self-serve options for taxpayers, increase access to and comprehension of technical tax bulletins and notices, and promote new services available through TAXcess to make tax rules easy to comply with correctly and in a cost-efficient manner.
  - Use web analytics software to continually improve the provision of objective, relevant and timely information to the public on the economic, demographic and social conditions of the province.

- Undertake a review of a selection of tax measures each year to ensure that the rationale for establishing them continues to apply, and that expected outcomes are being achieved, with the intent that all measures are reviewed regularly.
- Deliver high-quality economic analysis and tax analysis for inclusive economic growth.
- Deliver on a number of information communication technology initiatives as part of the department's role as a central support for digital service, including development of a Strategic Information and Technology Roadmap to improved Manitoba Finance's technology platform and interactions with agencies and with the public.

## Performance Measures

Measure	2022/23 Baseline	2022/23 Target
3.a Percent of Strategies On-Track to Increase Access to Value-Added Information and Education	New Measure	80%
3.b Number of Visits to Manitoba Bureau of Statistics Website	12,000	13,500
3.c Number of Analytical Products and Tools Available for Use	10	15
3.d Percent of Refundable Tax Credits Reviewed Within 5 Years	New Measure	20%
3.e. On-Time Delivery of Correspondence Services	New Measure	95%

**3.a Percent of Strategies On-Track to Increase Access to Value-Added Information and Education:** This measure will collect data about the percentage of branch projects meeting delivery deadlines, to increase and enhance public access to valuable information/education. By improving and streamlining front-end information, our department can anticipate and address questions before they become issues, creating a better experience for businesses and the public. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

**3.b Number of Visits to Manitoba Bureau of Statistics Website:** This measure will use web analytics software to quantify website traffic on the Manitoba Bureau of Statistics Website. Increased visits will indicate the site is meeting client outcomes and provides insight about where to adjust information and improve products.

**3.c Number of Analytical Products and Tools Available for Use:** This measure will collect data on the number of products and tools made available to the public as compared to the previous year. Increasing the number of tools available for data visualization and understanding broadens the ability of users to make data-driven decisions.

**3.d Percent of Refundable Tax Credits Reviewed Within 5 Years:** This measure will track the percent of tax credits reviewed, with the aim of routinely reviewing tax credits within a five-year period to ensure they are meeting their intended goals, and to address any changes in the economic context that lead to the policy. The goal is to review 100% of credits by 2028. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

**3.e. On Time Delivery of Correspondence Services:** Responding to citizen's needs and fostering greater citizen engagement in governance processes is fundamental to a responsible democratic government. The Department is committed to responding to correspondences, received from members of the public regarding Manitoba's Crown Corporations, within 10 business days. This measure will track the percent of responses delivered within this target, with intent to meet it 95% of the time. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

# 4. Advance Truth and Reconciliation

## Key Initiatives

The creation of branch plans for Truth and Reconciliation learning forms the first step in a multi-step initiative to move deliberately through the steps of respect, understanding, engagement and action, to strengthen service delivery, consultations and employment. The departmental Employee Development and Inclusion Team will coordinate resources, learning and information to support branches with learning. The following initiatives will also build reciprocal relationships that support indigenous economic reconciliation:

- Partner with Manitoba Indigenous Reconciliation and Northern Communities (IRNC) to improve data access in developing a dwelling registry for northern communities under IRNC management. The objective is to build statistical capacity within the IRNC and improve population data accuracy to plan and assess community requirements.
- Discuss, with First Nations leadership, opportunities to strengthen and modernize tax arrangements that support the principles of Truth and Reconciliation.

## Performance Measures

Measure	2022/23 Baseline	2022/23 Target
4.a Percent of Target Employees Completed Truth and Reconciliation Learning (Step 1)	New Measure	80%

**4.a Percent of Target Employees Completed Truth and Reconciliation Learning (Step 1):** This measure will track the number of employees who complete Truth and Reconciliation learning and compare it to the number identified for training. Learning can take many forms 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. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

# Working Smarter – Delivering Client-Centred Services

## 5. Foster and Advance Innovation

### Key Initiatives

- Cross-department tracking and support for innovation, continuous improvement and de-investment initiatives, and to measure/record key process times.
- Treasury Management System to reduce risk and improve financial forecasting and reporting, accounting, investing, and payment processing.
- Review payment files to identify additional vendors for electronic funds transfer, in order to decrease wait times and administrative costs related to delayed payments.
- To embed innovation in day-to-day work life, a new initiative to support team huddles and visual management boards will provide regularly scheduled space and a system to share ideas and learning, restructure daily priorities to carve out time and resources to innovate, and keep projects on track.

### Performance Measures

Measure	2022/23 Baseline	2022/23 Target
5.a Number of Innovation Initiatives Completed	New Measure	New Measure
5.b Reduce Targeted Process Times	New Measure	20%
5.c Percent of Suppliers Paid Electronically	New Measure	90%
5.d Progress of Treasury Management System Development and Implementation	2 (slightly off track)	1 (on track)
5.e. Achieve Targeted Number of Collaboration Table Meetings	New Measure	5

**5.a Number of Innovation Initiatives Completed:** 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. Tracking the number of continuous improvement and innovation initiatives completed per year as compared to the previous year, indicates the department’s success in embedding innovation and continuous improvement into daily operations. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

**5.b Reduce Targeted Process Times:** Process time refers to the difference between the start time and the end time for either a complete process or some aspect of a process. For complete processes, start time begins when the client requests a service or a product. This measure will total times from a variety of department processes targeted for review, and compare them to previous totals. This measure will be indicative of the efficacy of our continuous improvement and innovation efforts to deliver faster, more effective services with the same or less resources. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

**5.c Percent of Suppliers Paid Electronically:** This measure will track the number of supplier invoices paid by electronic means and compare it to the total number of payments made to suppliers, with the goal of increasing the percentage of suppliers paid electronically. Electronic Funds Transfer is faster for suppliers and less costly for government. This will be an important indicator of process improvement for both Manitoba Finance, and all the departments it supports. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

**5.d Progress of Treasury Management System Development and Implementation:** A new system is being developed to optimize liquidity, and manage money and financial risks for the government and the citizens of Manitoba. Progress is monitored bi-weekly by a multi-disciplinary steering committee. Status will be calculated by averaging the status of a variety of project milestones as: on-track for delivery (1), slightly off-track (2) and off-track/needing a recovery plan (3).

**5.e. Achieve Targeted Number of Collaboration Table Meetings:** Table meetings refer to the collaborative sessions held when discussing a policy or program initiative. Tracking the number of table meetings ensures that collaborative discussions are held between different government departments and organizations therefore leading to better policies and programming. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

## 6. Reduce Red Tape

### Key Initiatives

- Review department legislation, policies and forms to identify unnecessary regulatory requirements for elimination. Remove the regulatory requirements that are unclear, overly prescriptive, poorly designed, redundant, contradictory or antiquated. Not all regulatory requirements create red tape.
- Facilitate conversion from paper-based to electronic-based reporting.

### Performance Measures

Measure	2022/23 Baseline	2022/23 Target
6.a Reduce Red Tape	0.0 %	2.5%
6.b Number of Processes Converted to Digital	New Measure	3

**6.a Reduce Red Tape:** This measure accounts for the percentage reduction of regulatory requirements undertaken by the department in a fiscal year. Data for 2022/23 will be available in the Manitoba Regulatory Accountability Report 2023, which will be published by September 30, 2023. The baseline resets to 0.0% at the beginning of every fiscal year, and the target of a 2.5% reduction is applied.

**6.b Number of Processes Converted to Digital:** This measure will collect data on the number of new digital processes, that result from reduction initiatives aimed at eliminating the use of paper unless required by statute, or as a necessary means in the absence of standards-based digital recordkeeping capability. Changing interactions to come up with increasingly streamlined ideas to reduce the paperwork burden saves time and money associated with purchasing, printing, handling, waste collection and disposal. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

## 7. Involve Manitobans in Decision Making

### Key Initiatives

- Increase and broaden consultations with clients, stakeholders and the public in general, on significant changes to legal or regulatory requirements that have impacts on how taxes and regulations are administered.
- Continue to advance the use of EngageMB across departments, including training of staff in the International Association of Public Participation (IAP2) series, promotion and advertising of EngageMB, and the continuous adoption and implementation of the government's Public Engagement Framework.

### Performance Measures

Measure	2022/23 Baseline	2022/23 Target
7.a Individual Citizen Engagement Touchpoints (Manitoba Finance)	50,889	50,000
7.b Individual Citizen Engagement Touchpoints (Government)	441,256	500,000
7.c Percent of Citizens Aware of EngageMB	52%	55%
7.d Percent of Citizens Confident in their Ability to Influence Government Decisions	48%	60%

**7.a Individual Citizen Engagement Touchpoints (Manitoba Finance):** This measure will track the number of individual touchpoints Manitobans have with Manitoba Finance public engagement activities. This does not reflect unique individuals, given the diversity of engagement techniques used (surveys, meetings, telephone town halls, etc.). This measure includes only those engagement activities led by Manitoba Finance, and is an indicator of the growth of engagement opportunities across the department.

**7.b Individual Citizen Engagement Touchpoints (Government):** This measure will track the number of individual touchpoints Manitobans have with government public engagement activities. This does not reflect unique individuals, given the diversity of engagement techniques used (surveys, meetings, telephone town halls, etc.). This measure includes all government departments, given Manitoba Finance's role as a central service, and is an indicator of the growth of engagement opportunities throughout government.

**7.c Percent of Citizens Aware of EngageMB:** Using an annual third-party public opinion research poll, this measure will track the percent of Manitobans who are aware of EngageMB (government's central public engagement portal). Awareness of the portal is a key indicator of Manitobans' ability to engage with government.

**7.d Percent of Citizens Confident in their Ability to Influence Government Decisions:** Using an annual third-party public opinion research poll, this measure will track the percent of Manitobans who agree that they are able to influence government decisions. This is an indicator of the efficacy of our public engagement efforts, and the growth of meaningful engagement opportunities.

# 8. Be Transparent

## Key Initiatives

- Implement a new, centralized intake process and software solution for access and disclosure requests under *The Freedom of Information and Protection of Privacy Act* (FIPPA), to improve the experience of applicants and increase efficiency for preparing responses.

## Performance Measures

Measure	2022/23 Baseline	2022/23 Target
8.a Percent of FIPPA Responses Completed On-Time (Manitoba Finance)	38%	100%
8.b Percent of FIPPA Responses Completed On-Time (Government)	63%	100%

**8.a Percent of FIPPA Responses Completed On-Time (Manitoba Finance):** The public's ability to access information about government activities and decisions in an informed manner is crucial for effective democracy. This measure will track the percent of FIPPA responses completed on-time according to the Act. On-time responses include requests that received an extension, and completed the response within that extension. This measure includes only those requests to Manitoba Finance.

**8.b Percent of FIPPA Responses Completed On-Time (Government):** The public's ability to access information about government activities and decisions in an informed manner is crucial for effective democracy. This measure will track the per cent of FIPPA responses that were completed on-time according to the Act. On-time responses include requests that received an extension, and completed the response within that extension. This measure includes all government departments, given Manitoba Finance's role as a central service.

# Public Service – Delivering client-service excellence

## 9. Foster a Culture of Client-Centred Service

### Key Initiatives

- Implement a new citizen satisfaction survey of Manitobans to gather more regular and effective data on service delivery and engagement with government, which will help to better inform decision-making by all departments.
- Conduct a comprehensive review of Manitoba.ca, social media governance, and the operations of the Government News Room to reflect lessons learned through the pandemic, and undertake system transformation/revitalization in each of these areas to better align with the needs of Manitobans.
- Ensure resources are allocated to support leaders and their teams to improve customer experiences and outcomes through strategic planning, excellence in service delivery, continuous improvement and innovation.
- Department-wide team learning plans will support this objective.

### Performance Measures

Measure	2022/23 Baseline	2022/23 Target
9.a Achieve Targeted Percent of Client-Centred Learning Objectives	New Measure	80%
9.b Percent of Citizens Satisfied with Government Services	New Measure	85%
9.c Percent of Citizens Satisfied with Manitoba Government Inquiry Contact Centre (MGI) Services	New Measure	85%

**9.a Achieve Targeted Percent of Client-Centred Learning Objectives:** 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. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

**9.b Percent of Citizens Satisfied with Government Services:** Using an annual third-party public opinion research poll, this new measure will track the percent of Manitobans who have accessed a government service, and rate their satisfaction as somewhat or very satisfied. This whole-of-government measure will provide a general indication of service satisfaction trends over time. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

**9.c Percent of Citizens Satisfied with Manitoba Government Inquiry Contact Centre (MGI) Services:** This new measure will use an intercept survey to track the percent of Manitobans who have accessed the MGI contact centre, and rate their satisfaction as somewhat or very satisfied. As a central tier-one contact service, this will be an important indicator of customer service for both Manitoba Finance, and all the departments MGI supports. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

## 10. Build Our Capacity to Deliver

### Key Initiatives

- To build capacity and harness the talents of our diverse employees, learning plans with a minimum of three attainable objectives per person will be a requirement for all staff. The department Employee Learning Champions will work to raise awareness about learning plans and connect employees and their supervisors to information and resources to successfully achieve annual objectives.
- Enhance staff recruitment, development and succession planning to strengthen financial accountability and capacity, increase the depth and breadth of specialized technical expertise, and attract new ideas and diverse talent and skills.
- Collaborate with post-secondary institutions to identify graduates with programming and analytical competencies to expand our technical and resource capacity for the future. Mentor qualified candidates through direct project work and coaching to expand analytical experience and capacity, and open doors to careers within government.
- Work with departments to increase data literacy and advance an efficient, informed, data-enabled government, which in turn supports businesses and the well-being of Manitobans.

### Performance Measures

Measure	2022/23 Baseline	2022/23 Target
10.a Percent of Employees with a Current Completed Performance Development Conversation Form	New Measure	60%
10.b Achieve Targeted Percent of Employees Completed Comptrollership Training	New Measure	75%
10.c Percent of Appointments Through Open Competitions	79.41%	85%
10.d Percent of Collaborations Directly Related to Increasing Data Literacy	20%	25%

**10.a Percent of Employees with a Current Completed Performance Development Conversation Form:** This measure will track the percentage of department employees who have completed a formal Performance Development Conversation Form with their supervisor each fiscal year. Completion of annual performance development conversations helps employees and supervisors work together to improve performance by ensuring work expectations are clear and that employees are provided with the tools necessary to support the programs and services Manitobans rely on.

**10.b Achieve Targeted Percent of Employees 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. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

**10.c Percent of Appointments Through Open Competitions:** This measure will report the percent of appointments for employment competitions that were open to anyone eligible to work in Canada, with the aim of increasing the number of open competitions to a level that ensures a career in the civil service is equally open to everyone.

**10.d Percent of Collaborations Directly Related to Increasing Data Literacy:** This measure will collect data on the number of interactions with departments that are directly related to increasing data literacy across government. Increasing data literacy enables public servants to derive meaningful information from data, to inform decisions and interpret and communicate data for their clients.

## 11. Advance Diversity and Inclusion

### Key Initiatives

- The department’s Employee Development and Inclusion Team fosters diversity and inclusion through a variety of annual sharing and learning initiatives. Across the department, divisions and branches have committed to increasing communications and team discussions about these topics, and building on the work of the department team.
- Cross-department initiative to build multidisciplinary teams that represent the people we serve, to identify and remove barriers to enable full participation, and to cultivate a culture of motivated civil servants who feel valued and appreciated. To compliment this commitment, the department has built criteria into our innovation measure, requiring diverse, inclusive project teams who seek client input and collaborate for better outcomes.

### Performance Measures

Measure	2022/23 Baseline	2022/23 Target
11.a Percent Employees Completed Mandatory Diversity and Inclusion Training	New Measure	90%

**11.a Percent Employees Completed Mandatory Diversity and Inclusion Training:** This measure will capture the percentage of department employees that have taken mandatory diversity and inclusion training offered through the Public Service Commission. It is assumed that employees will implement course learning through their work, supporting inclusive workplaces.

## 12. Strengthen Respect at Work

### Key Initiatives

- Develop and deliver a short semi-annual survey to employees and track the number of survey participants and the number of employees completed annual respectful workplace training.

### Performance Measures

Measure	2022/23 Baseline	2022/23 Target
12.a Percent of Employees Completed Mandatory Respectful Workplace Training	New Measure	90%

**12.a Percent of Employees Completed Mandatory Respectful Workplace Training:** This measure will capture the percentage of department employees that have completed the mandatory respectful workplace training offered through the Public Service Commission. Completion of the training is now an annual requirement, and employees have until the end of the fiscal year 2021/22 to complete the updated course, at which time data will be available to assess progress on this measure. It is assumed that employees will implement course learning through their work, supporting inclusive and respectful workplaces.

# Value for Money – Protecting Manitoba’s Bottom Line

## 13. Provide Value for Money

### Key Initiatives

- The department is moving further away from reliance on paper and increasingly providing clients with information and the means to access information, programs and services digitally.
- Liaise with program areas, which provide inputs to the core public debt expense forecast, to reduce the percentage of variance in the core public debt expense forecast, and align with the department’s overall strategy to reduce budget variances through more accurate forecasting.
- Work with Canada Revenue Agency to decrease the percentage of validated returns with claims denied.

### Performance Measures

Measure	2022/23 Baseline	2022/23 Target
13.a Reduce Paper Consumption	3,393	3,190
13.b Accuracy of Core Public Debt Expense Forecast to Actual Within 5%	95.7%	100%
13.c Percent of Validated Returns with Tax Credit Claims Denied	99.4%	80%
13.d Percent of Borrowing Done Outside of Canada	40%	30%

**13.a Reduce Paper Consumption:** Reducing paper use, reduces expense and waste, and contributes to sustainability. This measure aligns with government’s goal to reduce unnecessary paper use, by tracking the number of 500-sheet paper packages consumed by the department and comparing it to the previous year’s usage. Between 2019 and 2022, Manitoba Finance reduced paper consumption by more than 67%, surpassing the government-wide target of 6%.

**13.b Accuracy of Core Public Debt Expense Forecast to Actual Within 5%:** The public debt is the amount of money Manitoba owes to outside lenders, and other costs included to support the province’s borrowing activity. Borrowing money allows the Province to get extra funds that are not revenue to grow our economy and improve Manitoba’s standard of living. Core Public Debt is the primary financial component of the Provincial budget. This measure compares the amount spent in borrowing costs for the year, against the budgeted projection, with the goal of improving accuracy in forecasting to within a five percent error tolerance (95%-105%). Borrowing less, and spending less in interest, allows for more money to build roads, improve education, lower taxes, etc.

**13.c Percent of Validated Returns with Tax Credit Claims Denied:** This measure will collect data on how many tax credit claims are denied after supporting documents are requested as part of a validation process, compared to the total number of returns validated. The goal of tracking these claims is to prevent taxpayers from filing claims for Manitoba tax credits without having the necessary supporting documents, and therefore to decrease the number of validated returns with claims denied.

**13.d Percent of Borrowing Done Outside of Canada:** This measure will track the percentage of borrowing undertaken in the non-Canadian market annually, as share of total activity. Higher values are indicative of cost-effective opportunities in non-domestic markets, coupled with the department’s ability to maintain a diversity of investors to ensure awareness and interest in Manitoba bonds remains in the global capital marketplace. In 2021/22, the percentage was higher than average (40 percent) due to government accessing a USD Benchmark Bond.

## 14. Manage Liquidity

### Key Initiatives

- Comprehensive overview of Manitoba's liquidity across all government reporting entities. Liquidity is a key economic indicator of financial strength and critically important to investors of Manitoba bonds and to the global financial rating agencies. The goal of this initiative is to provide credit rating agencies with a complete picture of all liquidity in the greater Manitoba Government system.

### Performance Measures

Measure	2022/23 Baseline	2022/23 Target
14.a Liquidity Adequacy Assessment	Adequate/good	Adequate/good

**14.a Liquidity Adequacy Assessment:** This measure will assess Manitoba's liquidity adequacy based on rating agencies' 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 government has readily available funds to meet its near-term financial obligations.

## 15. Let Manitobans Keep More of Their Money

### Key Initiatives

- Deliver on Manitoba's tax relief commitments so Manitobans can keep more of the money they earn, to spend in ways that improve quality of life.
  - Government's \$2,020 Rollback Guarantee, introduced in 2019, which included a goal to save Manitoba taxpayers an average of \$2,020 over four years by removing unnecessary taxes and fees.
  - Ongoing measures include: reducing the provincial sales tax rate to seven per cent from eight per cent; indexing the Basic Personal Amount and personal income tax brackets; eliminating the sales tax on home insurance, personal services such as haircuts, and on professional personal income tax return preparation; as well as starting to phase out education property taxes (2021).

### Performance Measures

Measure	2022/23 Baseline	2022/23 Target
15.a Progress on Government's Tax Relief Commitments	\$1,546	\$2,020
15.b Manitoba's Rank as Compared to the Other Canadian Jurisdictions, for Personal Income Tax Per Capita	8	7
15.c Value of Corporate Tax Credits Relative to GDP	New Measure	0.002%

**15.a Progress on Government's Tax Relief Commitments:** This measure will track our progress in executing on government's tax relief commitments to ensure we get there as promised. The current measure shows progress in meeting the \$2,020 Rollback Guarantee.

**15.b Manitoba's Rank as Compared to the Other Canadian Jurisdictions, for Personal Income Tax Per Capita:** Personal income taxes make up the largest portion of the average Manitoban's tax burden. Per capita personal income tax is the amount that the average Manitoban pays in personal income tax. This measure will collect data about the year-over-year change in personal income

tax in Manitoba and compare it to the ten Canadian jurisdictions. Improving this figure relative to other jurisdictions helps make Manitoba a more attractive place to live and work.

**15.c Value of Corporate Tax Credits Relative to GDP:** Manitoba provides a range of corporate tax credits to help spur various types of economic activity in the province and reduce business’ tax burden. This measure calculates the value of these tax credits compared to overall economic activity in the province to provide a relative value of these credits to businesses. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

## 16. Balance the Budget

### Key Initiatives

- Liaise with program areas to reduce variances on actuals per date and forecasts on future quarter amounts, and increase reporting to address variances and shortfalls as soon as possible.
- Review and redesign the process and models for estimating provincial revenues and major tax transfers and concessions, to increase efficacy in revenue forecasting and reduce revenue variances.

### Performance Measures

Measure	2022/23 Baseline	2022/23 Target
16.a Percent of Operating Budget Expended	99.4%	100%
16.b Accuracy of Summary Revenue Projections Within 5%	97 % (2020/21)	100%

**16.a Percent of Operating Budget Expended:** This will measure the department’s Part A operating expenditures (actual voted amount spent) as reported in the Province of Manitoba Annual Report for the Year Ended March 31, Public Accounts – Volume 1, as compared to the budget (planned amount), with the goal of continuously balancing the budget. Working within an operating budget is a key indicator of fiscal accountability, and it allows the government to plan and manage financial resources to support projects and programs that best promote economic development.

**16.b Accuracy of Summary Revenue Projections Within 5%:** Accurate revenue projections create accountability and allow government 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, with the intention to come within a five percent error tolerance (95%-105%).

# FINANCIAL DETAILS

## Consolidated Expenditures

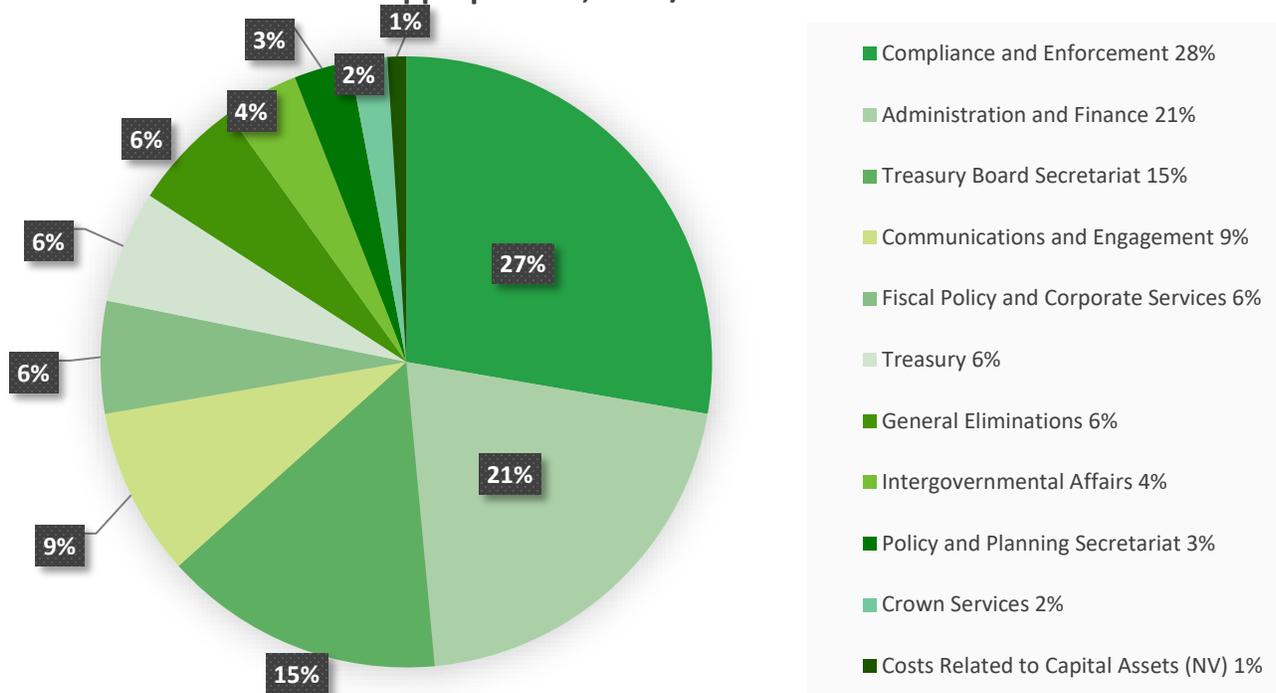
This table includes the expenditures of the department and other reporting entities that are accountable to the Minister and aligns to the Summary Budget.

### Manitoba Finance includes the following OREs:

- Insurance Council of Manitoba and Manitoba Financial Services Agency are consolidated within the Department of Finance appropriations;
- Manitoba Hydro's and Deposit Guarantee Corporation of Manitoba's net income is consolidated as part of summary revenue.
- Special Operating Agencies Financing Authority does not have any expenditures.

Main Appropriations	Part A- Operating	Other Reporting Entities	Consolidation and Other Adjustments	<b>2022/23 Summary</b>	2021/22 Summary
\$(000s)					
Administration and Finance	7,684	6,417	-	<b>14,101</b>	13,925
Crown Services	1,078	-	-	<b>1,078</b>	1,072
Fiscal Policy and Corporate Services	4,129	-	-	<b>4,129</b>	4,296
Communications and Engagement	6,455	-	-	<b>6,455</b>	6,369
Treasury	2,460	1,370	-	<b>3,830</b>	3,863
Compliance and Enforcement	16,465		2,600	<b>19,065</b>	18,984
Treasury Board Secretariat	10,100	-	-	<b>10,100</b>	9,322
Policy and Planning Secretariat	2,300	-	-	<b>2,300</b>	-
Intergovernmental Affairs	2,522	-	-	<b>2,522</b>	2,511
Costs Related to Capital Assets (NV)	424	509	-	<b>933</b>	605
General Eliminations	-	-	4,205	<b>4,205</b>	4,446
<b>TOTAL</b>	53,617	8,296	6,805	<b>68,718</b>	65,393
NV - Non-Voted					

### Percentage Distribution of Summary Expenditures by Operating Appropriation, 2022/23



# Departmental Expenditures and FTEs by Appropriation and Type

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

Main Appropriations	2022/23		2021/22	
	FTEs	\$(000s)	FTEs	\$(000s)
Administration and Finance	84.00	7,684	84.00	7,825
Crown Services	8.00	1,078	8.00	1,072
Fiscal Policy and Corporate Services	42.00	4,129	44.00	4,296
Communications and Engagement	61.00	6,455	61.00	6,385
Treasury	24.00	2,460	25.00	2,493
Compliance and Enforcement	175.30	16,465	175.80	16,368
Treasury Board Secretariat	98.00	10,100	96.00	9,322
Policy and Planning Secretariat	15.00	2,300	-	-
Intergovernmental Affairs	20.00	2,522	20.00	2,511
Costs Related to Capital Assets (NV)	-	424	-	160
<b>TOTAL</b>	<b>527.30</b>	<b>53,617</b>	<b>513.80</b>	<b>50,432</b>
NV - Non-Voted				
<b>Expense by Type</b>				
Salaries and Employee Benefits	527.30	43,662	513.80	41,657
Other Expenditures	-	9,531	-	8,615
Amortization	-	424	-	160
<b>TOTAL</b>	<b>527.30</b>	<b>53,617</b>	<b>513.80</b>	<b>50,432</b>

Please refer to the Manitoba Estimates of Expenditure for the Reconciliation of the 2021/22 Adjusted Print

# Departmental Staffing

## FTE and Salaries and Employee Benefits by Appropriation

Main Appropriations	2022/23		2021/22	
	FTEs	\$(000s)	FTEs	\$(000s)
Administration and Finance	84.00	6,559	84.00	7,229
Crown Services	8.00	817	8.00	811
Fiscal Policy and Corporate Services	42.00	3,387	44.00	3,554
Communications and Engagement	61.00	4,655	61.00	4,569
Treasury	24.00	2,314	25.00	2,347
Compliance and Enforcement	175.30	13,047	175.80	12,953
Treasury Board Secretariat	98.00	9,124	96.00	8,346
Policy and Planning Secretariat	15.00	1,900	-	-
Intergovernmental Affairs	20.00	1,859	20.00	1,848
<b>TOTAL</b>	<b>527.30</b>	<b>43,662</b>	<b>513.80</b>	<b>41,657</b>

# Equity and Diversity Benchmarks

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

Equity Group	Benchmarks	% Total Employees as of Dec. 31
Women	50%	58.4%
Indigenous Peoples	16%	8.5%
Visible Minorities	13%	27.1%
Persons with Disabilities	9%	7%

## Position Summary by Career Stream

### Career Streams

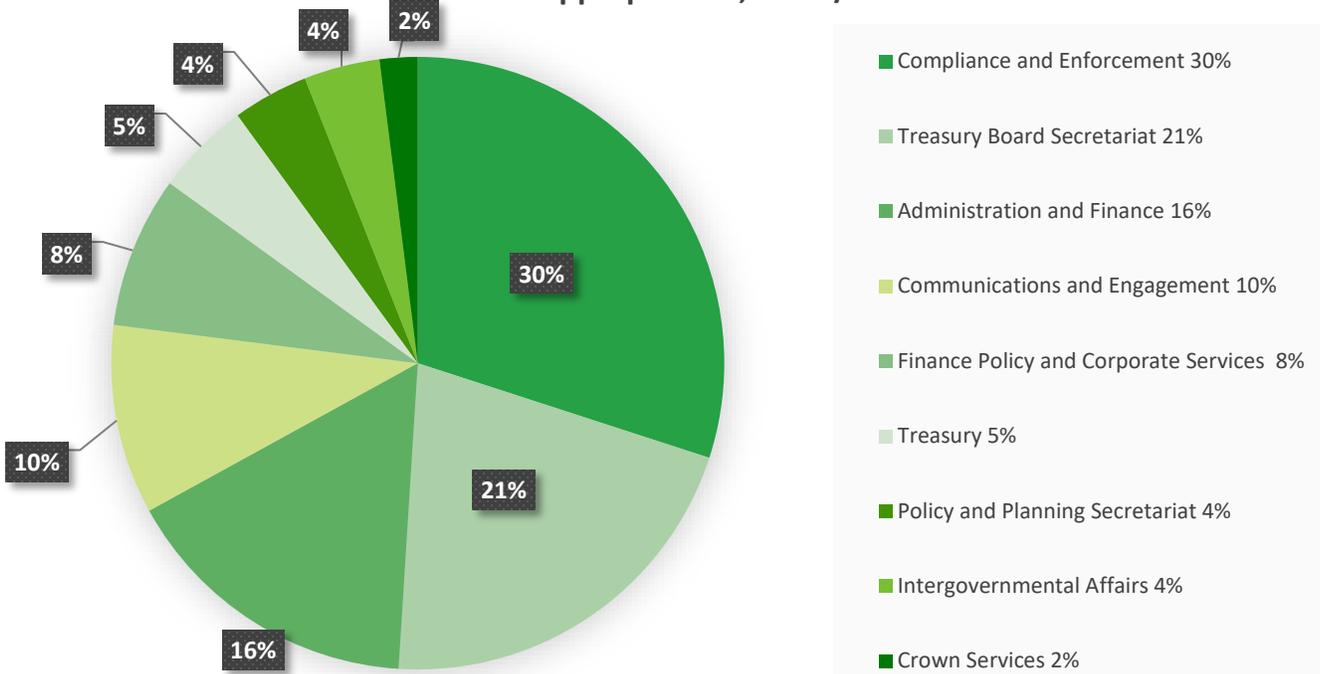
<b>Executive</b>		Deputy Ministers, Assistant Deputy Ministers, Executive Directors and Directors providing leadership to contribute to the strategic direction of the organization.
<b>Management</b>		Management and supervisory professionals that oversee activities within a specified area. Positions have formal accountability for financial and organizational performance, which includes the responsibility to plan and direct the activities of a work unit consisting of at least 3 total reports.
<b>Individual Contributors*</b>	Professional & Technical	Individual contributors in a professional discipline or technical specialty.
*Positions may have some supervisory responsibilities or lead hand responsibilities for a work team.	Trades	Individual contributors who provide either skilled trade services and unskilled trades.
	Support & Service	Individual contributors who provide direct service, operational support or administrative services.

# Position Summary by Career Stream

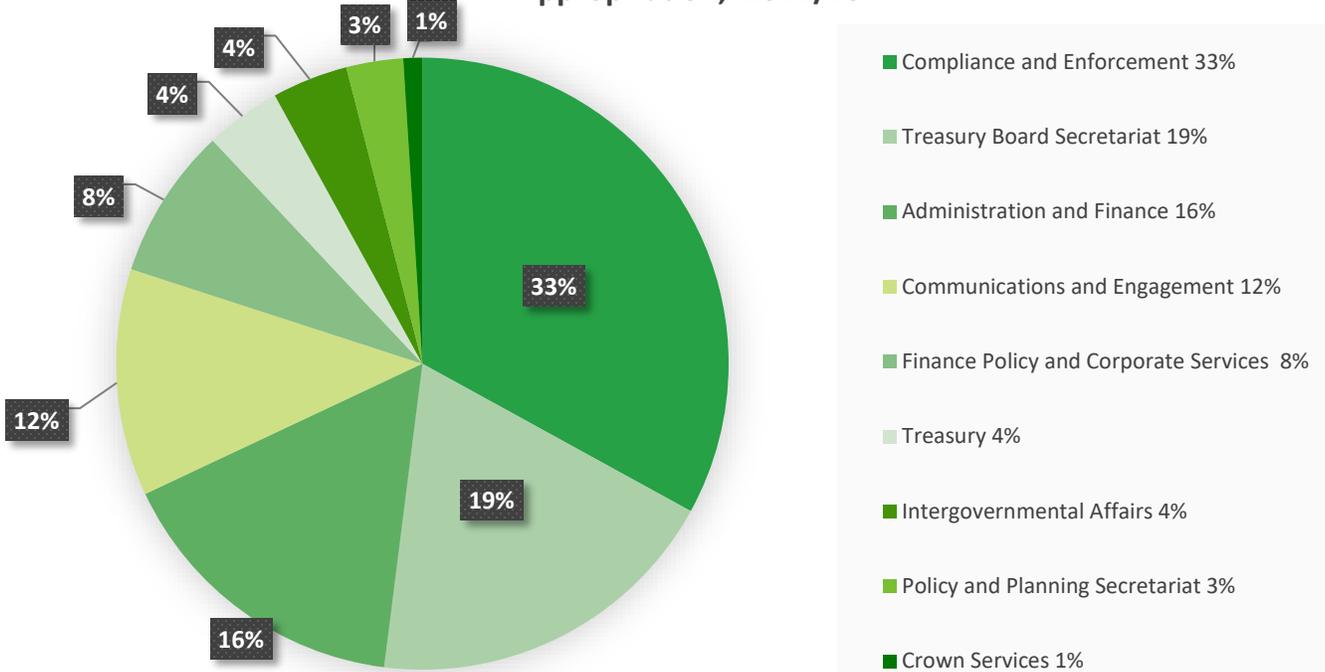
Main Appropriations	Executive		Management		Professional and Technical		Support and Service		Trades		Total	
	FTEs	\$(000s)	FTEs	\$(000s)	FTEs	\$(000s)	FTEs	\$(000s)	FTEs	\$(000s)	FTEs	\$(000s)
Administration and Finance	7.00	854	6.00	514	33.00	2,498	36.00	1,938	2.00	79	84.00	5,882
Crown Services	1.00	127	-	-	6.00	504	1.00	53	-	-	8.00	684
Fiscal Policy and Corporate Services	6.00	679	-	-	24.00	1,864	12.00	627	-	-	42.00	3,169
Communications and Engagement	1.00	136	4.00	384	31.00	2,286	25.00	1,379	-	-	61.00	4,185
Treasury	7.00	811	6.00	575	8.00	567	3.00	153	-	-	24.00	2,106
Compliance and Enforcement	5.00	555	4.00	234	75.00	5,912	91.30	4,515	-	-	175.30	11,216
Treasury Board Secretariat	19.00	2,371	7.00	680	58.00	4,187	14.00	863	-	-	98.00	8,102
Policy and Planning Secretariat	9.00	1,202	1.00	91	-	-	5.00	289	-	-	15.00	1,582
Intergovernmental Affairs	5.00	430	-	-	12.00	1,018	3.00	163	-	-	20.00	1,610
<b>TOTAL</b>	60.00	7,164	28.00	2,477	247.00	18,836	190.30	9,980	2.00	79	527.30	38,536

Reconciliation to Other Tables (Salary Costs)	\$(000s)
Salary Cost per above	38,536
Employee Benefits	7,973
Other Costs and Benefits	640
Staff Turnover Allowance	(3,487)
<b>TOTAL</b>	<b>43,662</b>

**Percentage Distribution of Salaries and Employee Benefits by Operating Appropriation, 2022/23**



**Percentage Distribution of Full Time Equivalents (FTEs) by Operating Appropriation, 2022/23**



# Overview of Capital Investments and Loans

<b>Part B – Capital Investment</b>	<b>2022/23</b>	<b>2021/22</b>	<b>Expl.</b>
	<b>\$(000s)</b>		
Provides for the acquisition of equipment.			
General Assets	<b>125</b>	125	

<b>Part D – Other Reporting Entities Capital Investment</b>	<b>2022/23</b>	<b>2021/22</b>	<b>Expl.</b>
	<b>\$(000s)</b>		
Provides for the development or enhancement of strategic infrastructure, equipment and information technology systems.			
The Manitoba Hydro-Electric Board	<b>906,597</b>	1,288,600	

## Explanation

Variance primary a result of capital projects being completed in 2021/22.

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

## Administration and Finance (Res. No. 7.1)

### Administration and Finance

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

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

### Key Initiatives

- Increase monitoring and reporting to ensure payments to suppliers are being made on a timely basis.
- Review payment files to identify additional vendors for electronic funds transfer, in order to decrease wait times and administrative costs related to delayed payments.
- Liaise with program areas to reduce variances on actuals per date and forecasts on future quarter amounts, and increase reporting to address variances and shortfalls as soon as possible.
- Deliver on a number of information communication technology initiatives as part of the department's role as a central support for digital service, including development of a Strategic Information and Technology Roadmap to improved Manitoba Finance's technology platform and interactions with agencies and with the public.

### Performance Measures

2.b Percent of Payments Made to Suppliers On Time

5.c Percent of Suppliers Paid Electronically

Sub-appropriations	2022/23		2021/22		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Minister's Salary					
Minister of Finance	1.00	42	1.00	42	
Ministers of Crown Services and Legislative and Public Affairs	-	-	-	62	1
Executive Support	7.00	732	7.00	1,486	
Central Finance	76.00	6,910	76.00	6,235	
Manitoba Financial Services Agency	-	-	-	-	
<b>TOTAL</b>	<b>84.00</b>	<b>7,684</b>	<b>84.00</b>	<b>7,825</b>	
<b>Expense by Type</b>					
Salaries and Employee Benefits	84.00	6,559	84.00	7,228	
Other Expenditures	-	1,125	-	597	
<b>TOTAL</b>	<b>84.00</b>	<b>7,684</b>	<b>84.00</b>	<b>7,825</b>	

1. 2021/22 includes the Ministers and Executive Support salaries and employee benefits and other expenditures and no FTE transfers for the former departments of Crown Services and Legislative and Public Affairs which were disestablished on January 18, 2022.

## Crown Services (Res. No. 7.2)

### Crown Services

Provides governance and accountability management functions to realize Crown Corporation value to Manitobans. The department works with defined Crown Corporations to enable alignment with government objectives and results.

### Key Initiatives

- Deliver on government's commitment to align Crown Corporations with fiscal requirements and priorities.
- Track and monitor the progress of public inquiries regarding Crown Corporations.

### Performance Measures

3.e. On-time Delivery of Correspondence Services

5.e. Achieve Targeted Number of Collaboration Table Meetings

Sub-appropriations	2022/23		2021/22		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Crown Services	8.00	1,078	8.00	1,072	
<b>TOTAL</b>	<b>8.00</b>	<b>1,078</b>	<b>8.00</b>	<b>1,072</b>	
<b>Expense by Type</b>					
Salaries and Employee Benefits	8.00	817	8.00	811	
Other Expenditures	-	261	-	261	
<b>TOTAL</b>	<b>8.00</b>	<b>1,078</b>	<b>8.00</b>	<b>1,072</b>	

## Fiscal Policy and Corporate Services (Res. No. 7.3)

### Fiscal Policy and Corporate Services

Provides research, analysis, and support on local, national, and international economic, fiscal, and tax policies, including fiscal implications and projections. Supports the department with achieving government-wide and other initiatives assigned to Finance.

#### Key Initiatives

- Deliver on government's \$2,020 Tax Rollback Guarantee, and other ongoing tax measures: reducing the provincial sales tax rate to seven per cent from eight per cent; indexing the Basic Personal Amount and personal income tax brackets; eliminating the sales tax on home insurance, personal services such as haircuts, and on professional personal income tax return preparation; as well as starting to phase out education property taxes (2021).
- Improve expected outcomes from tax measures, and the capability to determine whether the expected outcomes occurred. Undertake a review of a selection of tax measures each year to ensure that the rationale for establishing them continues to apply, and that expected outcomes are being achieved, with the intent that all measures are reviewed regularly. Work with the Canada Revenue Agency to decrease the percentage of validated returns with claims denied.
- Review and redesign the process and models for estimating provincial revenues and major tax transfers and concessions, to increase efficacy in revenue forecasting and reduce revenue variances.
- Use web analytics software to continually improve the provision of objective, relevant and timely information to the public on the economic, demographic and social conditions of the province.
- Collaborate with departments to increase data literacy and advance an efficient, informed, data-enabled government, which in turn supports businesses and the well-being of Manitobans.
- Partner with Manitoba Indigenous Reconciliation and Northern Communities (IRNC) to improve data access in developing a dwelling registry for northern communities under IRNC management. The objective is to build statistical capacity within the IRNC and improve population data accuracy to plan and assess community requirements

#### Performance Measures

- 1.d Percent of Refundable Tax Credits Meeting Expected Outcomes
- 3.b Number of Visits to Manitoba Bureau of Statistics Website
- 3.c Number of Analytical Products and Tools Available for Use
- 3.d Percent of Refundable Tax Credits Reviewed Within 5 Years
- 10.d Percent of Collaborations Directly Related to Increasing Data Literacy
- 11.a Achieve Targeted Number of Diversity and Inclusion Projects
- 13.b Accuracy of Core Public Debt Expense Forecast to Actual Within 5%
- 13.c Percent of Validated Returns with Tax Credit Claims Denied
- 16.b Accuracy of Summary Revenue Projections Within 5%

<b>Sub-appropriations</b>	<b>2022/23</b>		<b>2021/22</b>		<b>Expl.</b>
	<b>FTEs</b>	<b>\$(000s)</b>	<b>FTEs</b>	<b>\$(000s)</b>	
Fiscal Policy and Corporate Services	<b>42.00</b>	<b>4,129</b>	44.00	4,296	
<b>TOTAL</b>	<b>42.00</b>	<b>4,129</b>	44.00	4,296	
<b>Expense by Type</b>					
Salaries and Employee Benefits	<b>42.00</b>	<b>3,387</b>	44.00	3,554	
Other Expenditures	-	<b>742</b>	-	742	
<b>TOTAL</b>	<b>42.00</b>	<b>4,129</b>	44.00	4,296	

## Communications and Engagement (Res. No. 7.4)

### Communications and Engagement

Communications and Engagement: Leads high-quality communications and engagement policy and practice across government and provides communications and engagement services to government departments and Crown agencies, including strategic communications planning, public information and consultation, employee communications and engagement, media engagement and support, media planning and purchasing and central contact centre operations.

Information and Privacy Policy Secretariat: Advances openness and transparency across government departments, agencies and local public bodies by providing legislative and policy analysis, personal information management advice, and training and support services that promote compliance with the Freedom of Information and Protection of Privacy Act, and related legislation. Provides information resources about the public right of access to information and the protection of privacy.

### Key Initiatives

- Continue to advance the use of EngageMB across departments, including training of staff in the International Association of Public Participation (IAP2) series, promotion and advertising of EngageMB, and the continuous adoption and implementation of the government's Public Engagement Framework.
- Implement a new, centralized intake process and software solution for access and disclosure requests under *The Freedom of Information and Protection of Privacy Act* (FIPPA), to improve the experience of applicants and increase efficiency for preparing responses.
- Implement a new citizen satisfaction survey of Manitobans to gather more regular and effective data on service delivery and engagement with government, which will help to better inform decision-making by all departments.
- Conduct a comprehensive review of Manitoba.ca, social media governance, and the operations of the Government News Room to reflect lessons learned through the pandemic, and undertake system transformation/revitalization in each of these areas to better align with the needs of Manitobans.

### Performance Measures

7.a Individual Citizen Engagement Touchpoints (Manitoba Finance)

7.b Individual Citizen Engagement Touchpoints (Government)

7.c Percent of Citizens Aware of EngageMB

7.d Percent of Citizens Confident in their Ability to Influence Government Decisions

8.a Percent of FIPPA Responses Completed On-Time (Manitoba Finance)

8.b Percent of FIPPA Responses Completed On-Time (Government)

9.b Percent of Citizens Satisfied with Government Services

9.c Percent of Citizens Satisfied with Manitoba Government Inquiry Contact Centre (MGI) Services

<b>Sub-appropriations</b>	<b>2022/23</b>		<b>2021/22</b>		<b>Expl.</b>
	<b>FTEs</b>	<b>\$(000s)</b>	<b>FTEs</b>	<b>\$(000s)</b>	
Communications and Engagement	<b>54.00</b>	<b>5,893</b>	54.00	5,810	
Information and Privacy Policy Secretariat	<b>7.00</b>	<b>562</b>	7.00	559	
<b>TOTAL</b>	<b>61.00</b>	<b>6,455</b>	61.00	6,369	
<b>Expense by Type</b>					
Salaries and Employee Benefits	<b>61.00</b>	<b>4,655</b>	61.00	4,569	
Other Expenditures	-	<b>1,800</b>	-	1,800	
<b>TOTAL</b>	<b>61.00</b>	<b>6,455</b>	61.00	6,369	

## Treasury (Res. No. 7.5)

### Treasury

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

### Key Initiatives

- Treasury Management System to reduce risk and improve financial forecasting and reporting, accounting, investing, and payment processing.
- Liaise with program areas, which provide inputs to the core public debt expense forecast, to reduce the percentage of variance in the core public debt expense forecast, and align with the department's overall strategy to reduce budget variances through more accurate forecasting.
- Comprehensive overview of Manitoba's liquidity across all government reporting entities. Liquidity is a key economic indicator of financial strength and critically important to investors of Manitoba bonds and to the global financial rating agencies. The goal of this initiative is to provide credit rating agencies with a complete picture of all liquidity in the greater Manitoba government system.

### Performance Measures

5.d Progress of Treasury Management System Development and Implementation

13.b Accuracy of Core Public Debt Expense Forecast to Actual Within 5%

13.d Percent of Borrowing Done Outside of Canada

Sub-appropriations	2022/23		2021/22		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Treasury	24.00	2,460	25.00	2,493	
<b>TOTAL</b>	<b>24.00</b>	<b>2,460</b>	<b>25.00</b>	<b>2,493</b>	
<b>Expense by Type</b>					
Salaries and Employee Benefits	24.00	2,314	25.00	2,347	
Other Expenditures	-	146	-	146	
<b>TOTAL</b>	<b>24.00</b>	<b>2,460</b>	<b>25.00</b>	<b>2,493</b>	

## Compliance and Enforcement (Res. No. 7.6)

### Compliance and Enforcement

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

#### Key Initiatives

- Ensure a well-designed tax system that does not expose taxpayers to unnecessary administrative costs and provides government with reliable cash flow, and build on lessons learned from the COVID-19 crisis to improve resilience and agility in tax compliance.
- Reduce compliance and administrative burdens to create a simple, trusted tax system that works efficiently and supports taxpayers in determining their tax liability, paying their taxes and accessing tax benefits. Low tax compliance costs and efficient procedures can increase confidence and interest in capital investment. Simplification efforts will be combined with a compliance approach that maximizes tax awareness and understanding while keeping targeted measures proportionate to the risks involved.
- Enhance self-serve options for taxpayers, increase access to and comprehension of technical tax bulletins and notices, and promote new services available through TAXcess to make tax rules easy to comply with correctly and in a cost-efficient manner.
- Discuss, with First Nations leadership, opportunities to strengthen and modernize tax arrangements that support the principles of Truth and Reconciliation.

#### Performance Measures

1.a Accounts Receivable as a Percentage of Total Provincially Administered Tax Revenue

1.b Percent of Targeted Tax Reviews Completed

1.c Tax Inquiry Call Wait Times

2.a Voluntary Compliance with Tax Laws

Sub-appropriations	2022/23		2021/22		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Taxation Administration	41.30	4,587	41.30	4,554	
Tax Information	28.00	2,222	27.50	2,240	
Audit	106.00	9,640	107.00	9,574	
Tax Appeals Commissions	-	16	-	16	
<b>TOTAL</b>	<b>175.30</b>	<b>16,465</b>	<b>175.80</b>	<b>16,384</b>	
<b>Expense by Type</b>					
Salaries and Employee Benefits	175.30	13,047	175.80	12,953	
Other Expenditures	-	3,418	-	3,431	
<b>TOTAL</b>	<b>175.30</b>	<b>16,465</b>	<b>175.80</b>	<b>16,384</b>	

## Treasury Board Secretariat (Res. No. 7.7)

### Treasury Board Secretariat

Provides analytical support to the Treasury Board in fulfilling its responsibilities for fiscal management, program and organizational reviews as established under the Financial Administration Act (FAA), including: the integration of policy decisions with the longer term fiscal plans of government; the analysis and monitoring of program performance measures and the fiscal position of the Government of Manitoba; the planning and co-ordination of the budgetary process; undertaking strategic initiatives and targeted program reviews and co-ordination of the use of balanced scorecards across government; Establishing and overseeing corporate comptrollership and financial management policies for government; Provision of internal audit and advisory services to government departments and agencies regarding internal controls; the Preparation of the Summary Public Accounts for government in accordance with Public Sector Accounting Standards and; Evaluating and overseeing accounting and financial management policies and systems across government to effectively deliver summary financial statements that reflect the actual financial position of the Government of Manitoba.

### Key Initiatives

- **ABC Training:** There are over 150 ABCs in Manitoba's governance system. A wide array of services are delivered to Manitobans through these ABCs, i.e. health, utility, insurance, trust, and conflict resolution. As part of Manitoba's Excellence in Governance Initiative, standardized governance training is being developed to provide comprehensive and government-approved training for all new and existing board members that will ensure better outcomes in the interest of Manitobans.
- **Balanced Scorecards implementation** continues for all departments, divisions and branches through cascading measures and objectives. The ongoing use of a performance measures will facilitate strategic discussions across Manitoba's public service, and will ensure alignment to create positive outcomes for Manitobans.
- **Borrowing Authority Reforms** Legislative changes have been introduced that increase transparency and accountability for how the Legislative Assembly provides the government with borrowing authority. The reforms will include enhanced transparency and reporting on the debt and borrowing authority of the province in future budgets and public accounts. Annually, the borrowing authority limits of the Province and Manitoba Hydro will be adjusted to ensure that adequate authority is available.
- **Treasury Board Support with a Whole of Government Perspective:** Treasury Board Secretariat is taking steps to incorporate a whole of government perspective in Treasury Board's decisions on departmental requests. This work seeks alignment and collaboration on Treasury Board matters with the Economic Development Board, the Gender Based Violence Committee, the Poverty Reduction Committee, and the Regulatory Accountability Committee.
- **Long –Term Capital Strategy:** The Manitoba government is developing longer-term capital strategy to maximize the value of assets, reduce risk and cost implications, and most importantly, deliver Manitobans a better quality of life. This forward-looking strategy includes developing and maintaining an updated government-wide inventory of the condition of the infrastructure to identify what infrastructure is in a state of good repair and to prioritize future investments.
- **Fiscal Strategy** Manitoba's fiscal strategy considers the province's financial health in the context of the overall socioeconomic environment and financial conditions. It guides managing revenues, expenditures and capital infrastructure investments in a way that is consistent with short-term intentions and long-term objectives of building fiscal resilience while meeting the needs of Manitobans today and into the future.

The fiscal strategy includes the following key objectives:

- Consider the needs and well-being of present and future generations and the environment.
  - Ensure that all of summary government resources are managed effectively and efficiently.
  - Maintain an efficient, fair and stable revenue strategy.
  - Take prudent and responsible steps to return to budgetary balance.
  - Once fiscal balance has been achieved, make best efforts to gradually reduce the provincial debt.
- **Legislation, Policy and Procedure** Treasury Board Secretariat continues to work on modernizing legislation, policies and internal processes to reflect Government's initiative for transparency, changing environment, culture and fiscal responsibility.

### Performance Measures

Treasury Board Secretariat monitors internal performance measures that are not included in this document.

<b>Sub-appropriations</b>	<b>2022/23</b>		<b>2021/22</b>		<b>Expl.</b>
	<b>FTEs</b>	<b>\$(000s)</b>	<b>FTEs</b>	<b>\$(000s)</b>	
Trerasury Board Secretariat	<b>98.00</b>	<b>10,100</b>	96.00	9,322	
<b>TOTAL</b>	<b>98.00</b>	<b>10,100</b>	96.00	9,322	
<b>Expense by Type</b>					
Salaries and Employee Benefits	<b>98.00</b>	<b>9,124</b>	96.00	8,346	
Other Expenditures	-	<b>976</b>	-	976	
<b>TOTAL</b>	<b>98.00</b>	<b>10,100</b>	96.00	9,322	

# Policy and Planning Secretariat (Res. No. 7.8)

## Policy and Planning Secretariat

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

Sub-appropriations	2022/23		2021/22		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Policy and Planning Secretariat	15.00	2,300	-	-	
<b>TOTAL</b>	<b>15.00</b>	<b>2,300</b>	-	-	
<b>Expense by Type</b>					
Salaries and Employee Benefits	15.00	1,900	-	-	
Other Expenditures	-	400	-	-	
<b>TOTAL</b>	<b>15.00</b>	<b>2,300</b>	-	-	

Explanation:

A Policy and Planning Secretariat was created to support Cabinet in advancing major government initiatives.

## Intergovernmental Affairs (Res. No. 7.9)

### Intergovernmental Affairs

Federal-Provincial Relations: Provides advice, analysis, and support in managing Manitoba's relations with the federal government and other provincial/territorial governments.

International Relations: Provides advice, analysis, and support for Manitoba's international activities and manages Manitoba's relationships with foreign governments.

Sub-appropriations	2022/23		2021/22		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Federal-Provincial Relations	10.00	1,142	10.00	1,117	
International Relations	10.00	1,380	10.00	1,394	
<b>TOTAL</b>	<b>20.00</b>	<b>2,522</b>	<b>20.00</b>	<b>2,511</b>	
<b>Expense by Type</b>					
Salaries and Employee Benefits	20.00	1,859	20.00	1,848	
Other Expenditures	-	663	-	663	
<b>TOTAL</b>	<b>20.00</b>	<b>2,522</b>	<b>20.00</b>	<b>2,511</b>	

# Costs Related to Capital Assets (Non-Voted)

Sub-appropriations	2022/23		2021/22		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Costs Related to Capital Assets	-	424	-	160	
<b>TOTAL</b>	-	424	-	160	
<b>Expense by Type</b>					
Amortization	-	424	-	160	
<b>TOTAL</b>	-	424	-	160	

# Departmental Risk Analysis

Finance is finalizing 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. 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 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.

# Special Operating Agencies (SOA)

The following SOAs are accountable to the Minister:

## Manitoba Financial Services Agency

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

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

Expense by Type	2022/23		2021/22	
	FTE	\$(000s)	FTE	\$(000s)
Salaries and Employee Benefits	42.60	4,516	42.60	4,245
Other Expenditures	-	1,924	-	1,870
<b>TOTAL</b>	<b>42.60</b>	<b>6,440</b>	<b>42.60</b>	<b>6,115</b>

# Other Reporting Entities

The following OREs are accountable to the Minister:

## **Manitoba Hydro-Electric Board**

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

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

## **Deposit Guarantee Corporation of Manitoba**

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

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

## **Insurance Council of Manitoba**

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

## **Special Operating Agencies Financing Authority**

The Special Operating Agencies Financing Authority (SOFA) is a body corporate established under The Special Operating Agencies Financing Authority Act.

SOFA provides a mechanism for funding Special Operating Agencies (SOAs) that operate outside the Consolidated Fund. It functions as a non-operating holding company, with the mandate to hold and acquire assets required for and resulting from SOA operations.

# 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. Any statutes that are not assigned to a particular Minister are the responsibility of the Minister of Justice, as are any amendments to Acts. The department operates under the authority of the following acts of the Consolidated Statutes of Manitoba:

The Auditor General (SM 2001, c. 39)  
The Chartered Professional Accountants Act (SM 2015, c. 5)  
The Commodity Futures Act (SM 1996, c. 73)  
The Cooperatives Act (SM 1998, c.52)  
The Corporations Act [Part XXIV] (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 [section 11] (SM 1991-92, c. 48) (formerly The Manitoba Employee Ownership Fund Corporation Act, C.C.S.M. C.E95)  
The Crown Corporations Governance and Accountability Act (SM 2017, c. 19)  
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 Financial Administration Act (SM 1996, c. 59)  
The Fire Insurance Reserve Fund Act (RSM 1987, c. F70)  
The Fiscal Responsibility and Taxpayer Protection Act (SM 2017, c. 20)  
The Freedom of Information and Protection of Privacy Act (SM 1997, c. 50)  
The Fuel Tax Act (SM 2010, c. 29, Sch. B)  
The Health and Post Secondary Education Tax Levy Act (RSM 1987, c. H24)  
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 Manitoba Investment Pool Authority Act (SM 1996, c. 10)  
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 Mining Claim Tax Act (SM 1987-88, c. 54)  
The Mining Tax Act (RSM 1987, c. M195)  
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 Pari-Mutuel Levy Act (SM 1996, c. 44)  
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 Pooled Registered Pensions 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)  
The Public Officers Act (RSM 1987, c. P230)  
The Public Sector Executive Compensation Act (SM 2020, c. 21, Sch. A)  
The Public Sector Compensation Disclosure Act (SM 1996, c. 60)\  
The Queen's Printer Act (SM 2013, c. 39, Sch. B)  
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 Operating Agencies Financing Authority Act (SM 1992, c. 54)  
The Statistics Act (RSM 1987, c. S205)  
The Suitors' Moneys Act (RSM 1987, c. S220)  
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)

Other Statutes Responsibility Assignments:

The Manitoba Hydro Act (H 190)

In addition, policies specific to departmental programs are documented in the General Manual of Administration, the Financial Administration Manual, 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.

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

**Appropriation** - The amount voted by the Legislature approving the maximum amount that may be expended on a specific program or major activity during a fiscal year.

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

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

**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.

**Baseline** - the current level of performance for all measures.

**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)** – 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.

**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 Entities** – 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 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. 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.

**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.