

Budget 2023

**SUPPLEMENT TO
THE ESTIMATES
OF EXPENDITURE**

**BUDGET
COMPLÉMENTAIRE**

2023/24

Manitoba Finance

Finances Manitoba

Indigenous Land Acknowledgement

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

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

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

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

Reconnaissance du territoire

Nous reconnaissons que le Manitoba se trouve sur les territoires visés par un traité et sur les 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.

Manitoba Finance

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**Supplement
to the Estimates
of Expenditure
2023/24**

Manitoba Finance

**Budget
complémentaire
2023-2024**

Finances Manitoba



**MINISTER
OF FINANCE**

Room 103
Legislative Building
Winnipeg, Manitoba R3C 0V8
CANADA

Minister's Message

I am pleased to provide the 2023/24 Manitoba Finance Supplement to the Estimates of Expenditure. As the Minister responsible for Manitoba Finance, I am accountable for the basis on which the Supplement to the Estimates of Expenditure is prepared and for achieving the specific objectives listed in this document.

I am proud to lead a team of professionals who continue to work together to ensure our province achieves the stable financial status and positive outlook that will benefit all Manitobans. The performance results of our business plans contained in this document will be included in the department's Annual Report.

"Original signed by"

Honourable Cliff Cullen
Deputy Premier
Minister of Finance





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

Message ministériel

J'ai le plaisir de présenter le budget complémentaire 2023-2024 ministère des Finances. En tant que ministre du ministère des Finances, j'assume une responsabilité quant aux fondements sur lesquels repose l'établissement du budget complémentaire et à l'atteinte des objectifs énumérés dans ce document.

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 de nos plans d'activités dont fait état le présent document seront présentés dans le rapport annuel du ministère.

« *Original signé par* »

L'honorable Cliff Cullen
Vice-premier ministre
Ministre des Finances



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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, 2024.

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 2024.

Balanced scorecards have been 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 portefeuille ministériel présentés dans le budget sommaire et les renseignements liés au ministère figurant dans le Budget des dépenses pour l'exercice se terminant le 31 mars 2024.

Les renseignements liés au portefeuille portent notamment sur le ministère et d'autres entités comptables et correspondent 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 (ÉTP) 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 responsables des portefeuilles ministériels 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 2024.

Des tableaux de bord équilibrés ont été récemment mis en œuvre dans l'ensemble du gouvernement du Manitoba. Leur raison d'être est de favoriser les améliorations opérationnelles en renforçant la transparence, l'urgence, l'harmonisation et l'obligation redditionnelle. Les tableaux de bord équilibrés à l'échelon des portefeuilles ministériels qui ont été inclus dans le budget complémentaire donnent la liste des grandes priorités de chaque portefeuille 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 portefeuille. 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

Department Description	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.
Minister	Honourable Cliff Cullen
Deputy Ministers	Richard Groen Ann Ulusoy Michael Richards

Other Reporting Entities	4	<ul style="list-style-type: none"> Manitoba Hydro-Electric Board Manitoba Financial Services Agency Deposit Guarantee Corporation of Manitoba Insurance Council of Manitoba
---------------------------------	----------	---

Summary Expenditure (\$M)	
72	67
2023 / 24	2022 / 23

Core Expenditure (\$M)		Core Staffing	
54	52	512.30	516.30
2023 / 24	2022 / 23	2023 / 24 - FTE	2022 / 23 - FTE

Coup d'œil sur le ministère des Finances

Description du ministère	Le ministère des Finances est responsable de la gestion des ressources fiscales et financières du Manitoba, de l'affectation de fonds à d'autres ministères, de la promotion d'un gouvernement ouvert et des consultations publiques.
Ministre	Honorable Cliff Cullen
Sous-ministres	Richard Groen Ann Ulusoy Michael Richards

Autres entités comptables	4	<ul style="list-style-type: none"> • Régie de l'hydro-électricité • Office des services financiers du Manitoba • Société d'assurance-dépôts du Manitoba • Conseil d'assurance du Manitoba
---------------------------	---	---

Dépenses globales (en millions de dollars)	
72	67
2023-24	2022-23

Dépenses ministérielles (en millions de dollars)		Personnel ministériel	
54	52	512.30	516.30
2023-24	2022-23	ETP en 2023-2024	ETP en 2022-2023

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

The Minister is also responsible for:

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

Department Shared Services

Central Finance

The division provides financial shared services for Finance, Executive Council, Public Service Commission and Consumer Protection and Government Services.

Responsabilités du ministère des Finances du Manitoba

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

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

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

Le ministre est également responsable des entités suivantes :

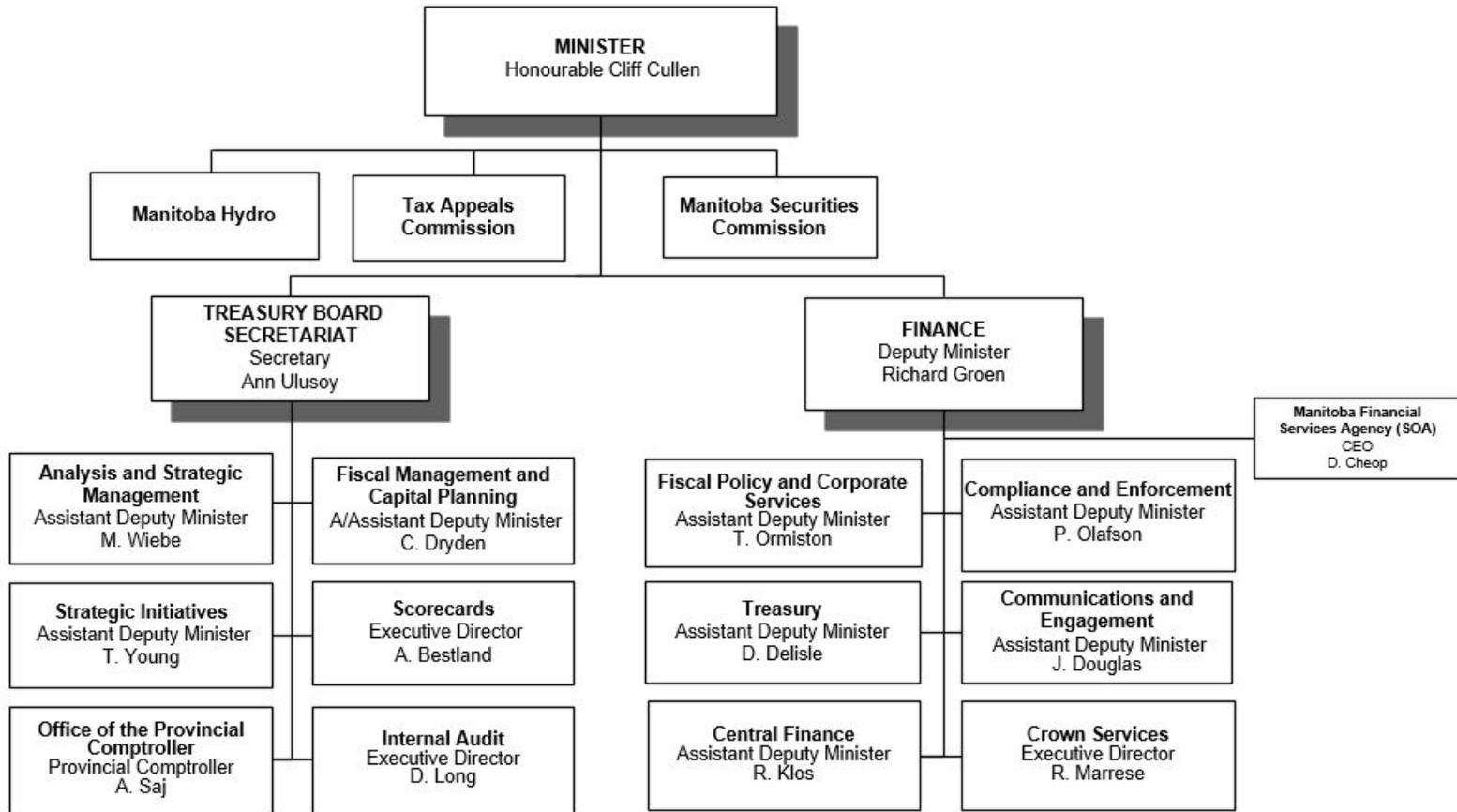
- Régie de l'hydro-électricité
- Office des services financiers du Manitoba
- Société d'assurance-dépôts du Manitoba
- Conseil d'assurance du Manitoba

Services partagés du ministère

Finances centrales

La division fournit des services financiers partagés au ministère des Finances, au Conseil exécutif, à la Commission de la fonction publique et au ministère de la Protection du consommateur et des Services gouvernementaux.

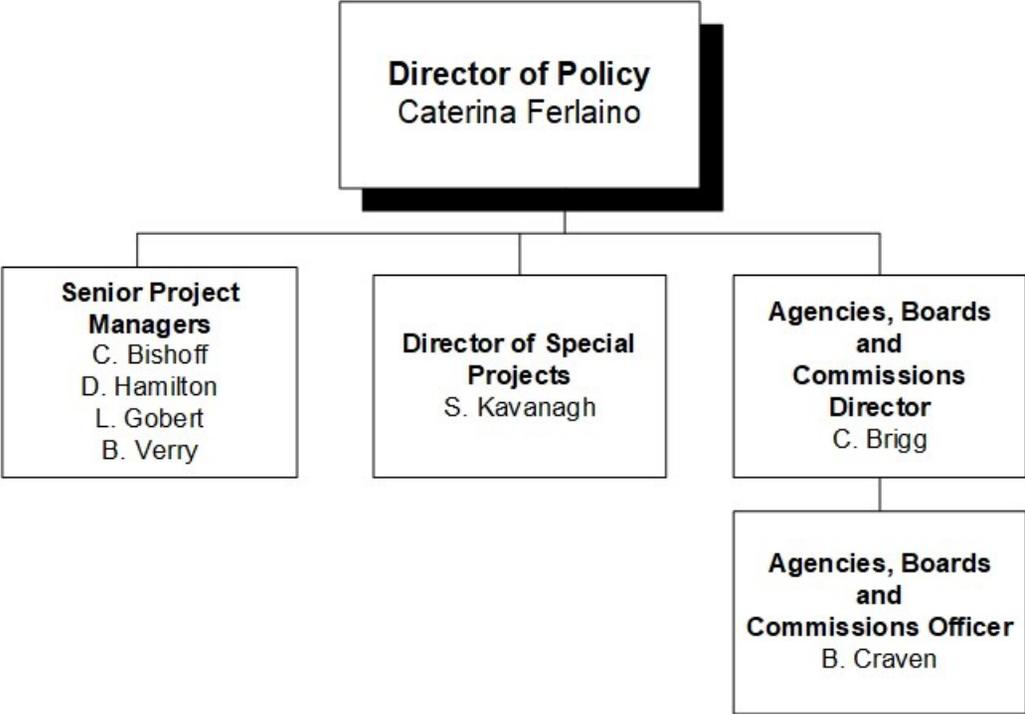
Department of Finance as of April 1, 2023



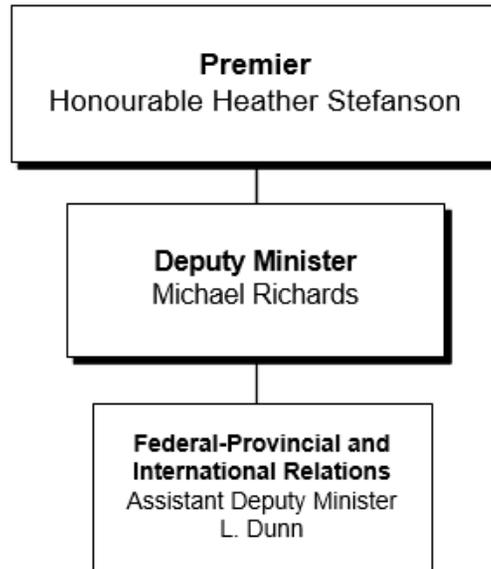
Other Reporting Entities Accountable to Minister:

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

**Policy and Planning Secretariat
as of April 1, 2023**



Intergovernmental Affairs as of April 1, 2023



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. Advance Reconciliation
3. Support Informed Decision-Making
4. Foster Private Investment for Economic Growth

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 in Our Workplace

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. Faire progresser la réconciliation
3. Appuyer la prise de décisions éclairées
4. Stimuler l'investissement privé pour favoriser la croissance économique

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

- **Simplified Tax System** Support the revenue-raising, compliance and enforcement capacity of our tax system, which provides healthcare, education, infrastructure and other priority services to Manitobans. Efforts to improve quality of life for Manitobans continue to focus on improving the health and integrity of Manitoba’s Tax System. Creating a simple, trusted tax system that works efficiently, supports taxpayers in determining their tax liability, paying their taxes and accessing tax benefits, which in turn ensures the sustainability of public spending.
- **Deliver on Manitoba’s Tax Relief Commitments** The department is striving to help Manitobans keep more of the money they earn, to spend in ways that improve quality of life. The department will be continuing to deliver the School Tax Rebate program and working to develop and implement legislation related to tax changes included in Budget 2023, such as increasing the Basic Personal Amount in 2023 and income tax bracket thresholds in 2024.
- **Improve Tax Measure Outcomes** The department is committed to improving expected outcomes from tax measures and the capability to determine whether the expected outcomes occurred. Work is ongoing to review 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. Several tax credits were reviewed last fiscal year such as the primary caregiver tax credit and fitness tax credit, and several more are planned for review this year.

Performance Measures

Measure	Baseline	2021/22 Actual	2022/23 Target	2023/24 Target
1.a Accounts Receivable as a Percentage of Total Provincially Administered Tax Revenue	2.62%	1.49%	2.55%	1.42%
1.b Percent of Targeted Provincial Tax Reviews Completed	-	-	95%	95%
1.c Average Tax Inquiry Call Wait Times in Minutes	3.5	3.0	3.3	3.1

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 per cent each year. The baseline (2020/21) has been recalibrated to reflect more current data available. The 2023/24 Target also reflects these results.

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 several 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. 2022/23 data will be used to establish a baseline for this new performance measure with 750 reviews targeted to be completed in 2022/23; 800 in 2023/24.

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 cent per year.

2. Advance Reconciliation

Key Initiatives

- **Support Indigenous Economic Reconciliation**
 - **Strengthen and Modernize Tax Arrangements** Build reciprocal relationships with First Nations leadership, opportunities to strengthen and modernize tax arrangements that support the principles of Truth and Reconciliation. To further this goal, the department will be consulting with Manitoba First Nations on modernizing Manitoba’s Tobacco Band Assessment program. The department will also have an important role to play in determining opportunities for the province to contribute to the development of Naawi-Oodena. In partnership with Indigenous Reconciliation and Northern Relations (IRNR) and other Manitoba departments, discussions will take place regarding fiscal arrangements and taxation options.
 - **Improve Data Access** Collaborate with Manitoba IRNR to improve data access in developing a dwelling registry for northern communities under IRNR management. The objective is to build statistical capacity within the IRNR and improve population data accuracy to plan and assess community requirements. Current efforts are focused on gaining access to census micro data.
- **Enable Truth and Reconciliation Learning** The departmental Employee Development and Inclusion Committee coordinates resources, learning and information to build staff capacity. A series of offerings, such as virtual workshops, quarterly newsletters and book club activities, support staff to advance reconciliation in their workplace.

Performance Measures

Measure	2022/23 Target	2023/24 Target
2.a Percent Completion of Reconciliation Training	New Measure	90%

2.a Percent Completion of Reconciliation Training This measure will capture the percentage of department employees that have completed the online course “Advancing Reconciliation in Manitoba’s Public Service”. This measure supports the Truth and Reconciliation Commission’s (TRC) Call to Action 57. It is expected that public servants will implement the learnings of the training through their work, thereby advancing reconciliation in their workplace. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

TRC Call to Action 57: “We call upon federal, provincial, territorial, and municipal governments to provide education to public servants on the history of Aboriginal peoples, including the history and legacy of residential schools, the United Nations Declaration on the Rights of Indigenous Peoples, Treaties and Aboriginal rights, Indigenous law, and Aboriginal–Crown relations. This will require skills-based training in intercultural competency, conflict resolution, human rights, and anti-racism.”

3. Support Informed Decision-Making

Key Initiatives

- **Modernize Public Service** 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 with a digitally driven public service such as: enhancing self-serve options for taxpayers, improving public information pertaining to the economic, demographic and social conditions of the province, and high-quality analysis of tax measures for inclusive economic growth.

Performance Measures

Measure	Baseline	2022/23 Target	2023/24 Target
3.a Percent of Strategies On-Track to Increase Access to Value-Added Information and Education	-	80%	80%
3.b Number of Visits to Manitoba Bureau of Statistics Website	12,000	13,500	13,500
3.c Number of Analytical Products and Tools Available for Use	10	15	15
3.d Percent of Refundable Tax Credits Reviewed Within 5 Years	20%	20%	20%
3.e On-Time Delivery of Correspondence Services	90%	95%	95%

3.a Percent of Strategies On-Track to Increase Access to Value-Added Information and Education This measure collects 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 continues to be a new measure as projects are being identified to ensure accurate data collection, target setting and reporting ability for the 2023/24 annual report.

3.b Number of Visits to Manitoba Bureau of Statistics Website This measure uses web analytics software to quantify website traffic on the Manitoba Bureau of Statistics Website. Increased visits 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 collects 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 tracks the percentage of tax credits reviewed 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 per cent of credits by 2028. Processes are currently being developed to ensure accurate data collection, target setting and reporting ability for the 2022/23 annual report.

3.e On-Time Delivery of Correspondence Services This measure tracks the percentage of public enquiries about Manitoba's Crown Corporations delivered within 10 business days. Responding to citizen's needs and fostering greater citizen engagement in governance processes is fundamental to a responsible democratic government.

4. Foster Private Investment for Economic Growth

Key Initiatives

- Modernize the Province's Tax System** In October 2022, the Premier announced the establishment of a Tax Competitiveness Working Group made up of tax professionals and other experts. This group will provide advice to further the province's ongoing work to modernize Manitoba's tax system, making it more affordable and more competitive with other jurisdictions. Modernization efforts will be combined with a compliance approach that maximizes tax awareness and understanding while keeping targeted measures proportionate to the risks involved. Low tax compliance costs and efficient procedures make Manitoba more affordable and competitive with other jurisdictions, which increases confidence and interest in capital investment.

- **Prompt Payments to Businesses** Adjustments to internal processes for payments to Manitoba businesses have reduced bottlenecks and wait-times, while increasing efficiency, accuracy and record management. These changes support businesses and their workers, which in turn makes Manitoba attractive to private investors. Next steps focus on training and collaboration with government program areas to enhance customer service and strengthen accounting processes.
- **Enhance Manitoba’s Economic Impact Assessment (EIA) Model** Manitoba’s EIA model is a tool that provides critical information to government in evaluating and assessing public benefits and costs of potential projects, new private capital investments, etc. To better capture the magnitude and range of potential benefits from new private capital investment in Manitoba, new features have been added such as Green House Gas emissions, jobs created, and additional taxation details. The next step is to develop an online EIA model that could eventually be accessible to the public.

Performance Measures

Measure	Baseline	2022/23 Target	2023/24 Target
4.a Percent Increase in Voluntary Compliance with Tax Laws	-	5%	5%
4.b Percent of Payments Made to Suppliers On Time	-	95%	95%

4.a Increase Voluntary Compliance with Tax Laws This measure compares changes in year-over-year compliance indicators, with a goal of increasing compliance by at least 5 per cent 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 continues as a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

4.b Percent of Payments Made to Suppliers On Time This measure collects data on the number of vendor payments processed within established payment terms and compares 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. A new electronic intake system to track and monitor payables will be tested in 2023/24. This continues as 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

- **Improve Customer Experiences and Outcomes** The department continues to engage in strategic planning, and incremental and innovative improvements, to reduce unnecessary steps and processes and increase value-added activities. Upcoming efforts include continued commitment to digital innovation - reducing process times, modernizing processes, and simplifying and increasing access to information.
- **Enhance Data Collection** Several initiatives have begun, which provide a corporate framework for enhanced data collection to support intelligent risk-taking, ongoing learning and pivoting when necessary. A new system for Freedom of Information and Protection of Privacy reporting and a central system to track key scorecard performance measures have been developed and will be tested and evaluated in the year ahead. Work has also begun to create knowledge and best-practice capacity for department initiatives and projects that will mobilize collaboration and an open exchange of ideas.
- **Treasury Management System** A Request for Proposal (RFP) was developed which details business requirements. A functionality review of these requirements to an expected government-wide system upgrade was completed. Based on those results an independent review will be completed to determine to what extent the government wide system upgrade will have functionality specific to government's cash management requirements. The RFP will then be updated accordingly.

Performance Measures

Measure	Baseline	2022/23 Target	2023/24 Target
5.a Number of Innovation Initiatives Completed	50	-	New Measure
5.b Reduce Targeted Process Times	-	20%	20%
5.c Percent of Suppliers Paid Electronically	62%	90%	90%
5.d Achieve Targeted Number of Collaboration Table Meetings	4	5	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. By tracking the number of completed initiatives per year as compared to the previous year, the department intends to embed innovation and continuous improvement into daily operations. This measure was established during the 2021/22 fiscal year and the baseline reflects the unprecedented surge in process improvements precipitated by the pandemic and is unsustainable. Processes are currently being developed to ensure accurate data collection, target setting and reporting ability for the 2023/24 annual report.

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 measure was established during the 2022/23 fiscal year and processes are currently being developed to ensure accurate data collection, target setting and reporting ability for the 2023/24 annual report.

5.c Percent of Suppliers Paid Electronically This measure tracks the number of supplier invoices paid by electronic means and compares 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 is an important indicator of process improvement for both Manitoba Finance, and the departments it supports. This measure was introduced in 2022/23. Data analysis revealed a portion of suppliers to which this measure would not apply. The 2023/24 target has been reduced to account for this factor. This year will be used to collect data to evaluate the target.

5.d 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.

6. Reduce Red Tape

Key Initiatives

- **Red Tape Reduction** The department continues to remove regulatory requirements that are no longer achieving desired outcomes or are doing so in an inefficient manner. Regulatory requirements that result in red tape may be unclear, overly prescriptive, poorly designed, redundant, contradictory or antiquated. Not all regulatory requirements create red tape.
- **Implement Tax Amendments** The province recently enacted amendments to The Mining Tax Act, to imbed in legislation additional eligibility for tax holidays for major expansions of mines and additional processing allowances, and to The Retail Sales Tax Act to allow online sales platforms to directly remit retail sales tax collected on third party services sold. The department will ensure smooth implementation of these amendments.

Performance Measures

Measure	Baseline	2021/22 Actual	2022/23 Target	2023/24 Target
6.a Percent Reduction of Regulatory Requirements	0.0 %	0.32%	2.5%	2.5%
6.b Number of Processes Converted to Digital	7	-	3	3

6.a Percent Reduction of Regulatory Requirements This measure accounts for the percentage reduction of regulatory requirements undertaken by the department in a fiscal year. In the fiscal year 2021/22, which is the most recent data available, the department achieved a net reduction of 0.32 per cent. The total number of regulatory requirements accounted for by the department at the end of 2021/22 was 76,914. 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 zero at the beginning of every fiscal year, and the target of a 2.5 per cent reduction is applied. This measure was previously listed as “Reduce Red Tape”.

6.b Number of Processes Converted to Digital This measure collects 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.

7. Involve Manitobans in Decision Making

Key Initiatives

- **Increase Tax-related Consultations** 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. Last year, a Premier’s Economic Advisory Council on Competitiveness was formed to chart Manitoba’s course for reopening its economy and renewing its growth in order to move the province forward. A Tax Competitiveness Working Group was also formed to support the council. The working group provides advice to further the province’s ongoing work to modernize Manitoba’s tax system, making it more affordable and more competitive with other jurisdictions. The department will continue to provide support to the working group as needed and will work to implement recommendations of the working group and council as directed by government.
- **Make Public Engagements Visible and Accessible** Advance the use of EngageMB across departments. This initiative is supported by 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. The EngageMB platform promotes transparency and accountability by making public engagements visible and accessible to a

broad audience and helps to ensure the voices of the people in Manitoba are heard and considered in the decision-making process.

Performance Measures

Measure	Baseline	2021/22 Actual	2022/23 Target	2023/24 Target
7.a Individual Citizen Engagement Touchpoints (Manitoba Finance)	50,889	51,000	50,000	52,000
7.b Individual Citizen Engagement Touchpoints (Government)	-	192,894	500,000	200,000
7.c Percent of Citizens Aware of EngageMB	52%	-	55%	55%
7.d Percent of Citizens Confident in their Ability to Influence Government Decisions	48%	-	60%	52%

7.a Individual Citizen Engagement Touchpoints (Manitoba Finance) This measure tracks the number of individual touchpoints Manitobans have with Manitoba Finance public engagement activities through EngageMB, town halls, surveys, in-person consultations and other front-line engagement tools. 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 tracks the number of individual touchpoints Manitobans have with government public engagement activities hosted on EngageMB or by departments. This does not reflect unique individuals, given the diversity of engagement techniques (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. The 2022/23 target was based on a formula that included data that is not routinely collected. The target has been adjusted for 2023/24 to reflect this new formula.

7.c Percent of Citizens Aware of EngageMB Using an annual third-party public opinion research poll, this measure tracks 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 the government. 2022/23 survey results indicate that slightly more than half of those surveyed were aware of EngageMB (no survey was conducted in 2021/22).

7.d Percent of Citizens Confident in their Ability to Influence Government Decisions Using an annual third-party public opinion research poll, this measure tracks 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. Based on the survey results for 2022/23, only half of those surveyed are confident in their ability to influence government decisions. Achieving the new target of 52 per cent will require a four per cent increase in the number of positive responses (approximately 200).

8. Be Transparent

Key Initiatives

- **Reduce Access to Information Backlog** The department has allocated additional positions to the access to information function in order to improve response time compliance and reduce the number of overdue requests. As of January 20, 2023, the number of backlogged requests for information dropped by 87 per cent. The department reprioritized resources to eliminate the backlog and increase compliance under The Freedom of Information and Protection of Privacy Act (FIPPA).
- **Improve Access to Information** Implement a new, centralized intake process and software solution for information requests under FIPPA. This will increase the efficiency of processing requests and improve the consistency of handling requests and the client’s experience. Working with Digital Technology Solutions, a vendor will build a software solution, and the department

will work collaboratively with a cross-departmental team to increase use of the access software across all government departments.

- **Strengthen Privacy Practice** FIPPA requires notice be given to the ombudsman and individuals affected by a privacy breach when the breach would pose a real risk of significant harm. The department will explore the development of a breach management protocol to support government departments with addressing privacy breaches and complying with the Act’s notification requirements. This protocol will advance transparency by fostering timely and informative communication with individuals affected by a privacy breach.

Performance Measures

Measure	Baseline	2021/22 Actual	2022/23 Target	2023/24 Target
8.a Percent of FIPPA Responses Completed On-Time (Manitoba Finance)	35%	38%	100%	100%
8.b Percent of FIPPA Responses Completed On-Time (Government)	63%	58%	100%	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 tracks the percentage of responses completed on time according to FIPPA. 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. Based on legislated requirements for on-time responses, the target for this metric will continue to be 100 per cent.

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 tracks the percentage of FIPPA responses completed on-time according to FIPPA. 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. Based on legislated requirements for on-time responses, the target for this metric will continue to be 100 per cent.

Public Service – Delivering Client-Service Excellence

9. Foster a Culture of Client-Centred Service

Key Initiatives

- **Gain Public Opinion Insights** Continue with a quarterly 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.
- **Deliver Through Digital Experience** Building off a comprehensive review of Manitoba.ca, the department will deliver a user-centred, service-focused revitalization of government's website. Working collaboratively with the successful vendor, the department will enhance the user experience of those accessing government information.
- **Increase Efficiencies in Manitoba Client Services** Explore opportunities to align resources for Manitoba General Inquiry Contact Centre to improve the consistency of the customer experience and to ensure the public can easily navigate government services. The department will work collaboratively across departments to understand the general inquiry services provided throughout government, with the goal of leveraging expertise and best practice and to create a more centralized service that would enhance client experience.

Performance Measures

Measure	Baseline	2022/23 Target	2023/24 Target
9.a Achieve Targeted Percent of Client Centred Learning Objectives	35%	80%	80%
9.b Percent of Citizens Satisfied with Government Services	-	85%	85%
9.c Percent of Citizens Satisfied with Manitoba Government Inquiry Contact Centre (MGI) Services	-	85%	87%

9.a Achieve Targeted Percent of Client-Centred Learning Objectives This measure compares the number of team objectives achieved, related to client-centric learning, to 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.

9.b Percent of Citizens Satisfied with Government Services Using a quarterly third-party public opinion research poll, this measure tracks the percent of Manitobans who have accessed a government service and rates their satisfaction as somewhat or very satisfied. This whole-of-government measure provides a general indication of service satisfaction trends over time.

9.c Percent of Citizens Satisfied with Manitoba Government Inquiry Contact Centre (MGI) Services This measure uses an intercept survey to track the percent of Manitobans who have accessed the MGI contact centre, and rates their satisfaction as somewhat or very satisfied. As a central tier-one contact service, this is an important indicator of customer service for both Manitoba Finance, and all the departments MGI supports. This survey launched in the third quarter of 2022/23 and will be monitored for improvements to data collection.

10. Build Our Capacity to Deliver

Key Initiatives

- **Enhance Staff Recruitment and Succession Planning** A number of activities are ongoing to attract diverse talent and skills that build capacity and increase the depth and breadth of specialized technical expertise. This year the department will continue to open doors to careers within government, and expand our technical, analytical and resource capacity for the

future. In addition to collaborating with post-secondary institutions to identify and mentor qualified graduates, the department is participating in government’s ‘Talent Acquisition’ pilot project that gives dedicated focus to recruitment with a view to acquiring the best candidates.

- **Increase Data Literacy** 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.
- **Strengthen Finance Administration** Work with departments to build consistency and capacity in a variety of financial and administrative functions across government.
- **Foster a Culture of Comptrollership** Support departments to increase risk mitigation, safeguard government resources and build conscious spending into operations. Two areas the department will focus on are: direct training to support departments in applying the principles of comptrollership and government to daily functions, and improving the consistency of advice to those departments regarding accounting-based policies and procedures.

Performance Measures

Measure	Baseline	2022/23 Target	2023/24 Target
10.a Percent Completion of Annual Performance Development Conversations	0	60%	60%
10.b Percent of Appointments Through Open Competitions	79.41%	85%	85%
10.c Percent of Collaborations Directly Related to Increasing Data Literacy	20%	25%	25%

10.a Percent Completion of Annual Performance Development Conversations This measure tracks the percentage of department employees who have completed a formal Performance Development Conversations, including Probation Reviews, 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. A 60 per cent completion rate was identified as the standard target for this measure. This measure was previously listed as “Percent of Employees with a Current Completed Performance Development Conversation Form”.

10.b Percent of Appointments Through Open Competitions This measure reports 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 public service is equally open to everyone.

10.c Percent of Collaborations Directly Related to Increasing Data Literacy This measure collects 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

- **Foster Diversity and Inclusion through Sharing and Learning** The department’s Employee Development and Inclusion Committee 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. This year three projects are planned to support employee development and encourage employee-management discussions.

Performance Measures

Measure	Baseline	2022/23 Target	2023/24 Target
11a. Percent Completion of Diversity and Inclusion Training	-	90%	90%
11b. Number of Employment Equity Index Benchmarks Achieved	2	New Measure	3

11.a Percent Completion of Diversity and Inclusion Training This measure captures the percentage of department employees that have taken mandatory diversity and inclusion training offered through the Public Service Commission. It is expected that employees will implement course learning through their work, supporting inclusive workplaces. A 90 per cent completion rate was identified as the standard target for this measure. This measure was previously listed as “Percent Employees Completed Mandatory Diversity and Inclusion Training.”

11.b Number of Employment Equity Index Benchmarks Achieved This measure captures employee diversity across the department. Designated employment equity groups include women, Indigenous people, visible minorities, and persons with disabilities. The standard target is for all departments to achieve three of the four benchmarks. Manitobans are best served by a public service that is inclusive and representative of the diverse population of Manitoba. To view the target representation for each of these employment equity groups, refer to the “Equity and Diversity Benchmarks” section of this document. This is a new measure and this year will be used to collect data to establish a baseline and evaluate the target.

12. Strengthen Respect in Our Workplace

Key Initiatives

- **Connect Senior Government Decision-Makers to Employees** The Employee Perspectives Program is a whole-of-government program that provides an engagement survey to gain employee insights on how to make Manitoba’s Public Service a better place to work. The department supports this program in its role as a central service, with a focus on promoting participation through communication efforts. The 2022/23 survey launched in January, with the highest participation rate to date (5,518/47 per cent of public servants provided feedback). The 2022/23 Employee Perspectives Program survey launched in January, with over 5,500 public servants providing their feedback on their workplace.

Performance Measures

Measure	Baseline	2021/22 Actual	2022/23 Target	2023/24 Target
12.a Percent Completion of Respectful Workplace Training	-	94%	90%	90%

12.a Percent Completion of 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 an annual requirement, and employees have until the end of the fiscal year 2023/24 to complete the updated course, at which time data will be available to assess progress on this measure. It is expected that employees will implement course learning through their work, supporting inclusive and respectful workplaces. A 90 per cent completion rate was identified as the standard target for this measure.

Value for Money – Protecting Manitoba’s Bottom Line

13. Provide Value for Money

Key Initiatives

- **Increase Accuracy in Core Public Debt Expense Forecasting** Work with program areas that provide inputs to the Core Public Debt, to reduce forecast variances and support the goal of working within budget.
- **Decrease Unsupported Claims for Tax Credits** Continue to work with Canada Revenue Agency 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. Work to date has resulted in a significant number and value of claims being denied.
- **Enhance Communications and Engagement Purchasing** Ensure Manitobans receive good value-for-money in delivering communication products, such as advertising campaigns. The department, in its role as a central service, supports government in planning and purchasing media. Projects that support this initiative include updating standing offers for media purchasing and developing an evaluation mechanism for advertising campaigns.

Performance Measures

Measure	Baseline	2021/22 Actual	2022/23 Target	2023/24 Target
13.a Reduce Paper Consumption	3,393	3778	3,190	6%
13.b Accuracy of Core Public Debt Expense Forecast to Actual Within 5%	95.7%	-	100%	100%
13.c Percent of Borrowing Done Outside of Canada	30%	40%	30%	30%

13.a Reduce Paper Consumption This measure reflects the number of 500-sheet packages of paper consumed by the department, compared to the number consumed in the previous year. A reduction in unnecessary and temporary paper usage will support our department’s commitment to reduce redundancy, waste and costs. Between 2019 and 2022, Manitoba Finance reduced paper consumption by more than 67 per cent, amounting to savings of 3.5 million sheets of paper and more than >\$48K (\$48,473.35), surpassing the government-wide target of 6 per cent. 2021/22 return to office work saw a 59.5 per cent (\$10,242.62) increase in paper use and spending; however, this data included two frontline services divisions, accounting for nearly 84 per cent (\$8,588.66) of the department total due to central government restructuring of departments partway into 2021/22.

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 on borrowing costs for the year, against the budgeted projection, with the goal of improving accuracy in forecasting to within a five per cent error tolerance (95 – 105 per cent). Borrowing less, and spending less in interest, allows for more money to build roads, improve education, lower taxes, etc.

13.c Percent of Borrowing Done Outside of Canada This measure tracks 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.

14. Manage Liquidity

Key Initiatives

- **Liquidity Overview** 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 department will conduct an overview of Manitoba's liquidity across all government reporting entities. 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	Baseline	2021/22 Actual	2022/23 Target	2023/24 Target
14.a Liquidity Adequacy Assessment	Adequate/good	Adequate/good	Adequate/good	Adequate/good

14.a Liquidity Adequacy Assessment This measure captures Manitoba's liquidity adequacy based on rating agencies' rankings and assesses the combined ratings from Moody's, S&P and DBRS Morningstar. Though the exact liquidity measurement formula is internal to each rating agency, ranking is interpreted as 'Adequate/good or better', 'some agency concerns' or 'negative action tied to liquidity'. 'Adequate/Good' is a strong liquidity position that means Manitoba has readily available funds to meet our government's near-term financial obligations. It is a key economic indicator of financial strength and critically important to investors of Manitoba bonds and to the global financial agencies who rate us.

15. Let Manitobans Keep More of Their Money

Key Initiatives

- **School Tax Rebate** The department will continue to work with the City of Winnipeg and the Department of Municipal Relations on calculating School Tax Rebates and delivering rebate cheques to Manitoba property owners.
- **Basic Personal Amount and Income Tax Bracket Threshold Increases** Implement the historic increases to Manitoba's basic personal amount and income tax bracket thresholds. Budget 2023 announced an increase in the basic personal amount to \$15,000 for the 2023 tax year, and increases in the first and second tax bracket thresholds to \$47,000 and \$100,000, respectively, for the 2024 tax year. The Department will work on implementing these changes by supporting the development and passage of the necessary legislative amendments and working with the Canada Revenue Agency on necessary forms changes.
- **Health and Post-Secondary Education Tax Levy Changes** Effective January 1, 2024, the exemption threshold increases to \$2.25 million and the payroll threshold increases to \$4.5 million. This benefits an estimated 900 Manitoba employers, including newly exempting 150 employers. In addition, if fiscal updates show better than expected revenue performance, the government will implement the first reduction in 25 years in the tax levy for 2024 from 2.15 per cent to 2 per cent.

Performance Measures

Measure	Baseline	2021/22 Actual	2022/23 Target	2023/24 Target
15.a Manitoba's Rank for Personal Income Tax Per Capita	8	8	7	7
15.b Manitoba's Rank for Corporate Income Tax as a Percentage of GDP	-	-	-	New Measure

15.a Manitoba's Rank 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 collects data about the year-over-year change in personal income tax in Manitoba and compares it to the ten

Canadian jurisdictions. Manitoba currently ranks 8th across Canada. Improving this figure relative to other jurisdictions helps make Manitoba a more attractive place to live and work.

15.b Manitoba’s Rank for Corporate Income Tax as a Percentage of GDP This measure collects data about the year-over-year change in corporate income taxes in Manitoba as a percentage of GDP and compares it to the ten Canadian jurisdictions. Improving this figure relative to other jurisdictions helps make Manitoba a more attractive place to do business.

16. Balance the Budget

Key Initiatives

- **Increase Accuracy in Budget Forecasting** Work with departments to reduce variances on actuals per date and forecasts on future quarter amounts, and increase reporting to address variances and shortfalls at earliest point.
- **Modernize Tax Revenue Model** Improve standard operating procedures to enable better public spending decisions. Work has completed to 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. Next steps are to monitor and assess the effectiveness of the newly deployed tax revenue forecasting models.

Performance Measures

Measure	Baseline	2021/22 Actual	2022/23 Target	2023/24 Target
16.a Percent of Operating Budget Expended	99.4%	-	100%	100%
16.b Accuracy of Summary Revenue Projections Within 5%	97%	111%	100%	100%

16.a Percent of Operating Budget Expended This measures the department’s Part A operating expenditures (actual voted amount spent) as reported in the province’s 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, allow Manitoba to set and achieve revenue expectations, establish departmental spending targets and plan for the future. This measure compares major sources of government own-source revenue (income tax, commodity tax, payroll tax, etc.) to projected revenue. The goal is a five percent error tolerance (95 – 105 per cent) between actual and projected revenue. As tax revenues are based on nominal GDP, this target should be met in the absence of significant changes between nominal GDP forecasts used for budget revenue projections, and forecasts during the public accounts. Revenue does not include federal transfers or fines, fees and other secondary sources. The actual has been adjusted to reflect most recent data, which became available since the 2021/22 Annual Report.

Financial Details

Consolidated Expenditures

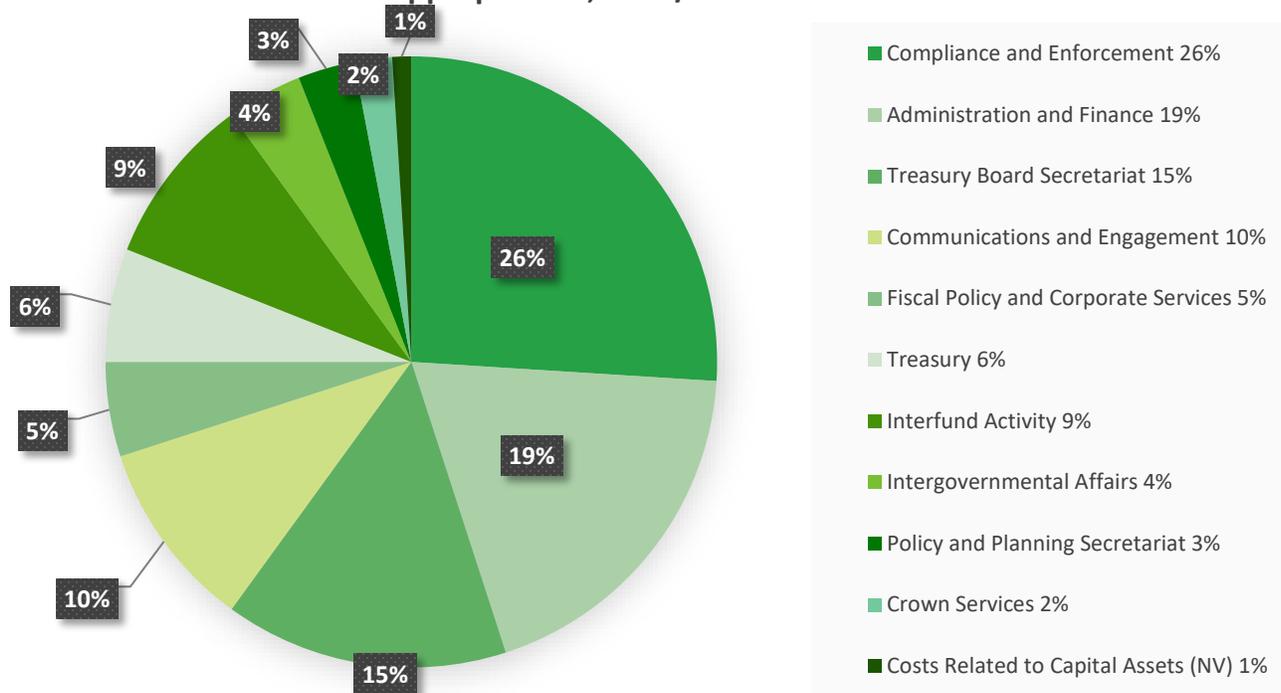
This table includes the expenditures of the department and other reporting entities that are accountable to the Minister and aligns to the Summary Budget.

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 and Deposit Guarantee Corporation of Manitoba net income are consolidated as part of summary revenue.

Main Appropriations	Part A- Operating	Other Reporting Entities	Consolidation and Other Adjustments	2023/24 Summary	2022/23 Summary
\$(000s)					
Administration and Finance	6,905	7,176	-	14,081	12,968
Crown Services	1,120	-	-	1,120	1,078
Fiscal Policy and Corporate Services	3,502	-	-	3,502	3,661
Communications and Engagement	6,881	-	-	6,881	6,455
Treasury	2,559	1,421	-	3,980	3,830
Compliance and Enforcement	17,218	-	2,500	19,718	19,065
Treasury Board Secretariat	10,792	-	-	10,792	10,100
Policy and Planning Secretariat	2,329	-	-	2,329	2,300
Intergovernmental Affairs	2,583	-	-	2,583	2,522
Costs Related to Capital Assets (NV)	337	510	-	847	933
Interfund Activity	-	-	6,430	6,430	4,205
TOTAL	54,226	9,107	8,930	72,263	67,117

Percentage Distribution of Summary Expenditures by Operating Appropriation, 2023/24



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	2023/24		2022/23	
	FTEs	\$(000s)	FTEs	\$(000s)
Administration and Finance	74.00	6,905	74.00	6,551
Crown Services	8.00	1,120	8.00	1,078
Fiscal Policy and Corporate Services	37.00	3,502	41.00	3,661
Communications and Engagement	61.00	6,881	61.00	6,455
Treasury	24.00	2,559	24.00	2,460
Compliance and Enforcement	175.30	17,218	175.30	16,465
Treasury Board Secretariat	98.00	10,792	98.00	10,100
Policy and Planning Secretariat	15.00	2,329	15.00	2,300
Intergovernmental Affairs	20.00	2,583	20.00	2,522
Costs Related to Capital Assets (NV)	-	337	-	424
TOTAL	512.30	54,226	516.30	52,016
NV - Non-Voted				
Expense by Type				
Salaries and Employee Benefits	512.30	44,930	516.30	42,567
Other Expenditures	-	8,959	-	9,025
Amortization	-	337	-	424
TOTAL	512.30	54,226	516.30	52,016

Please refer to the Manitoba Estimates of Expenditure for the Reconciliation of the 2022/23 Adjusted Print

Departmental Staffing

FTE and Salaries and Employee Benefits by Appropriation

Main Appropriations	2023/24		2022/23	
	FTEs	\$(000s)	FTEs	\$(000s)
Administration and Finance	74.00	5,886	74.00	5,532
Crown Services	8.00	859	8.00	817
Fiscal Policy and Corporate Services	37.00	3,226	41.00	3,319
Communications and Engagement	61.00	5,081	61.00	4,655
Treasury	24.00	2,413	24.00	2,314
Compliance and Enforcement	175.30	13,800	175.30	13,047
Treasury Board Secretariat	98.00	9,816	98.00	9,124
Policy and Planning Secretariat	15.00	1,929	15.00	1,900
Intergovernmental Affairs	20.00	1,920	20.00	1,859
TOTAL	512.30	44,930	516.30	42,567

Equity and Diversity Benchmarks

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

Equity Group	Benchmarks	% Total Employees as of Jan. 31
Women	50%	58%
Indigenous Peoples	16%	6.6%
Visible Minorities	13%	33.7%
Persons with Disabilities	9%	7.8%

Position Summary by Career Stream

Career Streams

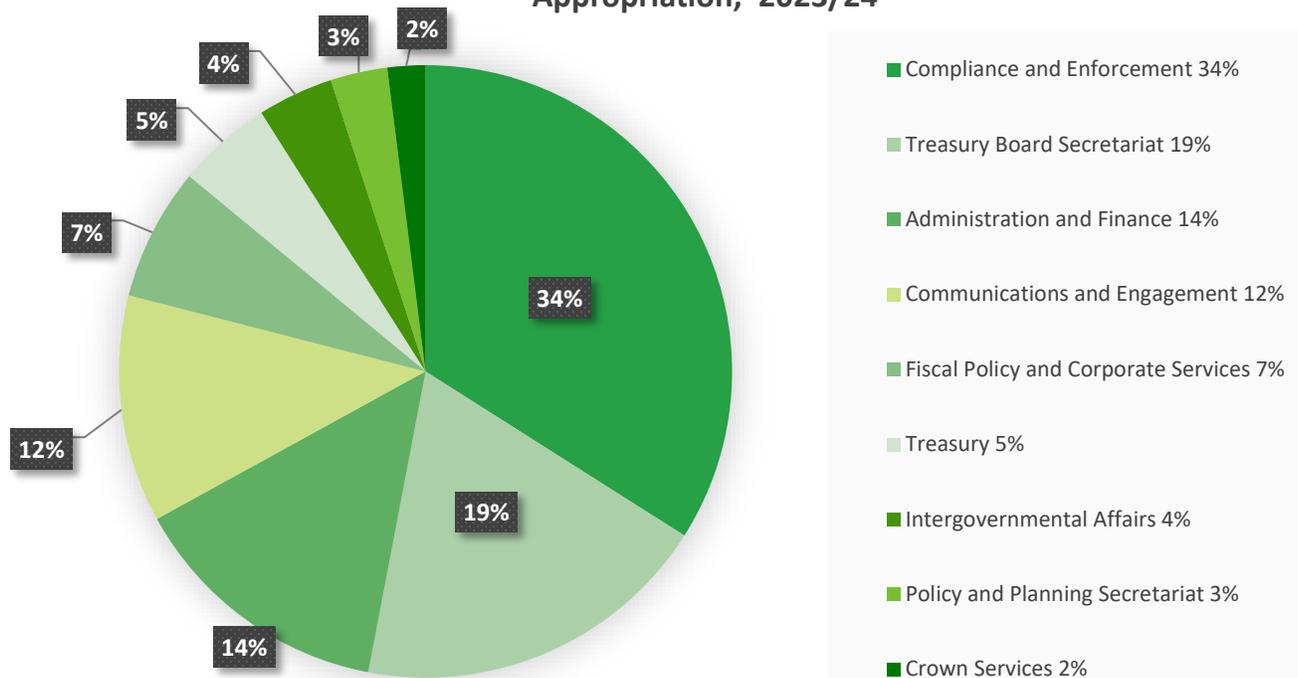
Executive		Deputy Ministers, Assistant Deputy Ministers, Executive Directors and Directors providing leadership to contribute to the strategic direction of the organization
Management		Management and supervisory professionals that oversee activities within a specified area. Positions have formal accountability 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.
Individual Contributors*	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

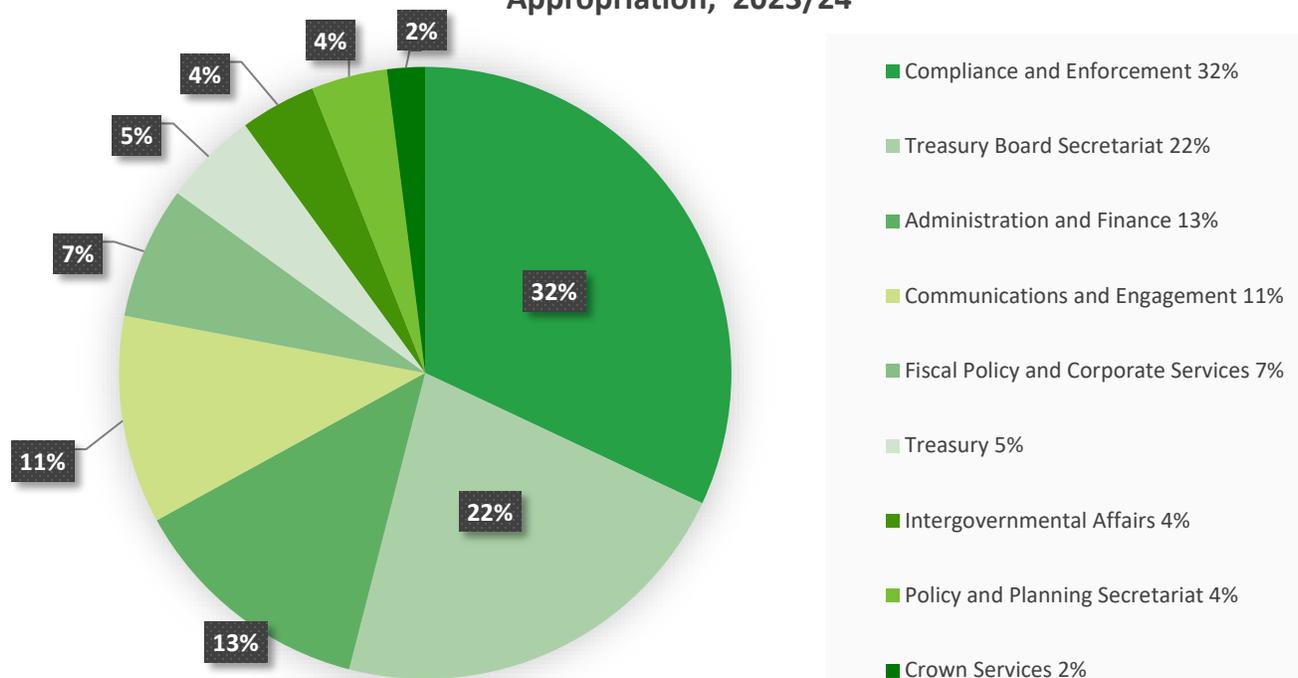
Main Appropriations	Executive		Management		Professional and Technical		Support and Service		Trades		Total	
	FTEs	\$(000s)	FTEs	\$(000s)	FTEs	\$(000s)	FTEs	\$(000s)	FTEs	\$(000s)	FTEs	\$(000s)
Administration and Finance	5.00	610	7.00	699	23.00	1,757	37.00	2,063	2.00	82	74.00	5,212
Crown Services	2.00	244	-	-	4.00	364	2.00	107	-	-	8.00	716
Fiscal Policy and Corporate Services	6.00	703	-	-	20.00	1,679	11.00	629	-	-	37.00	3,010
Communications and Engagement	1.00	145	6.00	598	30.00	2,393	24.00	1,403	-	-	61.00	4,539
Treasury	7.00	851	6.00	593	7.00	516	4.00	226	-	-	24.00	2,187
Compliance and Enforcement	5.00	639	4.00	255	75.00	6,094	86.30	4,848	-	-	170.30	11,835
Treasury Board Secretariat	20.00	2,573	5.00	515	59.00	4,795	14.00	886	-	-	98.00	8,769
Policy and Planning Secretariat	-	-	5.00	656	4.00	503	6.00	456	-	-	15.00	1,615
Intergovernmental Affairs	2.00	144	3.00	301	12.00	1,060	3.00	155	-	-	20.00	1,661
TOTAL	48.00	5,909	36.00	3,618	234.00	19,162	187.30	10,774	2.00	82	507.30	39,544

Reconciliation to Other Tables (Salary Costs)	\$(000s)
Salary Cost per above	39,544
Employee Benefits	8,067
Other Costs and Benefits	640
Staff Turnover Allowance	(3,321)
TOTAL	44,930

Percentage Distribution of Salaries and Employee Benefits by Operating Appropriation, 2023/24



Percentage Distribution of Full Time Equivalents (FTEs) by Operating Appropriation, 2023/24



Overview of Capital Investments, Loans and Guarantees

	2023/24	2022/23	
	\$(000s)		Expl.
Part B – Capital Investment			
Provides for the acquisition of equipment.			
General Assets	-	125	
Part D – Other Reporting Entities Capital Investment			
	\$(000s)		Expl.
Provides for the development or enhancement of strategic infrastructure, equipment and information technology systems.			
The Manitoba Hydro-Electric Board	654,111	906,597	
Less: Self-Financed by The Manitoba Hydro-Electric Board	(654,111)	-	
TOTAL	-	906,597	1

Explanation

Variance is due to capital that is to be self-financed by The Manitoba Hydro-Electric Board in 2023/24 versus debt financed in 2022/23.

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

- **Prompt Payments to Businesses** The division is undertaking several small initiatives to further reduce the time to pay suppliers and support the department's objective to foster private investment for economic growth and the cycle of funds back into Manitoba's economy.
 - Increase monitoring and reporting to ensure payments to suppliers are being made on a timely basis.
 - The Central Accounts Payable Branch will continue conversations with client departments, and vendors, regarding the need to encourage payment via electronic fund transfer (EFT). Applicable, includes those suppliers who would benefit from an EFT and are equipped to receive them.
- **Improve Customer Experiences and Outcomes** The division has several ongoing initiatives to improve processes and increase ease of accessibility for clients, while simultaneously improving compliance within various financial and administrative functions. These initiatives will bring customer service to the forefront of the division's goals and objectives.
 - **Reduce Payment Process Times** Review processes for remitting payment to further increase accuracy and efficiency of payable remittance. In 2022/23, the process for authorizing expense claims was improved. Changes reduce wait times and errors while simplifying tracking. Further review of internal processes to identify bottlenecks and address them within the new Intake System will be the focus of the upcoming year.
 - **Electronic Attendance Management System** Developed a SharePoint-based system for electronic attendance-timekeeping management. Employees and supervisors using the new system have reported an increase in consistent practice, a reduction in paper use, and an increase in accuracy of time reporting. After successful implementation in various Finance branches, the attendance system is being expanded to other departments. More areas are anticipated to adopt the system soon.
 - **Digital Invoice Intake System** Developed a SharePoint-based system to electronically submit invoices and supporting documents for payment, resulting in more efficient invoice management and processing of up to 300 payables per day (1,000-1,200 per week). The system is undergoing review to add additional features to monitor and track data, increase accountability functionality and remove process-inhibitors. The Electronic Intake System is complete and is being prepared for testing, and then implementation. The new intake is designed to reduce processing times, to increase monitoring, and to identify any process bottlenecks. Additionally, Central Finance provides information sessions on the system to other departments looking to adopt a similar system.
- **Strengthen Finance Administration** Work with client departments to increase knowledge and build capacity to deliver excellent financial administration. Central Finance holds a series of training events for client departments to develop staff in a variety of financial and administrative functions including: timekeeping; ordering office supplies; monthly and year-end reporting and accounting transactions. These sessions allow the Shared Financial Services branch to demonstrate process and answer questions, and to improve accuracy and consistency across government financial and administrative functions.
- **Foster a Culture of Comptrollership** Central Finance Division supports the department's initiative by helping its client departments, and internal staff, to develop financial comptrollership and policy capacity.

- **Comptrollership Development** Central Finance delivers an ongoing support program to assist departments to better understand and apply the principles of comptrollership and governance to daily functions. This includes providing in-depth training and interpretation of the various components of comptrollership.
- **Financial Policy Development** In an effort to increase internal departmental knowledge of accounting-based policies and procedures, a monthly initiative of sending out policy interpretations and reminders to processing staff will be implemented. The goal of this measure is to increase customer service for client departments by ensuring policies are being interpreted and applied the same way across the department, as well as supplementing internal knowledge and resources.
- **Increase Accuracy in Budget Forecasting** Engage regularly with client areas to review commitments and actuals to ensure correct quarterly forecasting. This will ensure that the forecasts encompass any changes that take place throughout the fiscal year. Supporting client departments in this process will reduce overspending and lead to a more balanced budget for departments and government as a whole.

Performance Measures

4.b Percent of Payments Made to Suppliers on Time

5.c Percent of Suppliers Paid Electronically

16.a Percent of Operating Budget Expended

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Minister's Salary	1.00	42	1.00	42	
Executive Support	8.00	838	8.00	800	
Central Finance	65.00	6,025	65.00	5,709	
Manitoba Financial Services Agency	-	-	-	-	
TOTAL	74.00	6,905	74.00	6,551	
Expense by Type					
Salaries and Employee Benefits	74.00	5,886	74.00	5,532	
Other Expenditures	-	1,019	-	1,019	
TOTAL	74.00	6,905	74.00	6,551	

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.d Achieve Targeted Number of Collaboration Table Meetings

Crown Services (07.2)

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Crown Services	8.00	1,120	8.00	1,078	
TOTAL	8.00	1,120	8.00	1,078	
Expense by Type					
Salaries and Employee Benefits	8.00	859	8.00	817	
Other Expenditures	-	261	-	261	
TOTAL	8.00	1,120	8.00	1,078	

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 Manitoba's Tax Relief Commitments** Provincial commitments result in ongoing division initiatives to implement changes that create conditions to improve quality of life and let Manitobans keep more of their money. Specifically: to calculate and deliver school tax rebates, and legislative and administrative changes to support implementation of increases to basic personal amount and tax bracket thresholds.
- **Improve Tax Measure Outcomes** The Taxation Analysis Branch has committed to regular annual reviews of a selection of tax measures, with the intent that all measures will be reviewed regularly. The first reviews took place in February/March of 2021/22 resulting in a number of changes to forecasting models for those credits. 2022/23 reviews will be reported on in the Annual Report, and more are planned for 2023/24.
- **Support Indigenous Economic Reconciliation** The Manitoba Bureau of Statistics (MBS) represents the department on the initiative to advance reconciliation by improving data access. MBS is working with Statistics Canada to gain access to census micro data. Next steps will be to collaborate with Manitoba Indigenous Reconciliation and Northern Relations senior management to outline objectives.
- **Enable Truth and Reconciliation Learning / Foster Diversity and Inclusion through Sharing and Learning** The division supports advancing reconciliation, diversity and inclusion by chairing the department's Employee Development and Inclusion Committee and dedicating resources to manage this important work and associated communication platforms (website, newsletter, events).
- **Enhance Manitoba's Economic Impact Assessment (EIA) Model** This initiative modernized Manitoba's EIA model and report by adding new features, such as Green House Gas emissions, jobs created, and additional taxation details, which help to better capture the magnitude and range of potential benefits from new private capital investment in Manitoba. The next phase of this initiative is to implement an online EIA model through the Manitoba Bureau of Statistics website, along with a government workshop and online support.
- **Enhance Data Collection** To support this initiative, the division is designing an online platform to track and monitor progress on the department's key performance measures. The system will collect single points of data and pull them into an end-to-end strategy management system for effortless reporting and real-time, centralized access to information. Once the platform is fully in use, the division intends to foster further innovation by extending the system to include corporate reporting on strategic initiatives and projects.
- **Red Tape Reduction** The Corporate Services Branch reduces red tape by working with department program areas to update and streamline their forms and policies with a focus to removing outdated/obsolete forms that will reduce the regulatory requirements count of the department.
- **Enhance Staff Recruitment and Succession Planning** The division's mentorship model builds knowledge and analytical skills to improve the rigor and accuracy of fiscal planning. The first candidate joined the team in 2021/22 and is helping to build our capacity in tax revenue forecasting. This collaboration on knowledge sharing, skills development and capacity building continues for 2023/24.
- **Increase Data Literacy** This department initiative arose in response to a government-wide need for strong analytical and technical expertise to pull insights from data and communicate results to decision-makers. To ensure that Manitoba benefits fully from its data resources, the Manitoba Bureau of Statistics continues to build data literacy and analytics capability by investing in recruitment of new talent and developing existing staff. This year, the branch will again collaborate with post-secondary institutions to identify qualified graduates and mentor them through project work, to expand the department's capacity for the future.
- **Modernize Tax Revenue Model** The division will monitor and assess the effectiveness of newly deployed tax revenue forecasting models. This Associated analysis and applied lessons-learned, Post-mortem analyses, and applying lessons learned from the analyses, will inform revisions to the forecasting process and support the department's budget objectives.

Performance Measures

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.c Percent of Collaborations Directly Related to Increasing Data Literacy

15.a Manitoba's Rank for Personal Income Tax Per Capita

15.b Manitoba's Rank for Corporate Income Tax as a Percentage of GDP

16.b Accuracy of Summary Revenue Projections Within 5%

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Fiscal Policy and Corporate Services	37.00	3,502	41.00	3,661	
TOTAL	37.00	3,502	41.00	3,661	
Expense by Type					
Salaries and Employee Benefits	37.00	3,226	41.00	3,319	
Other Expenditures	-	276	-	342	
TOTAL	37.00	3,502	41.00	3,661	

Communications and Engagement (Res. No. 7.4)

Communications and Engagement

Leads high-quality communications and engagement policy and practice across government and provides communications and engagement services to government departments and Crown agencies, including strategic communications planning, public information and consultation, employee communications and engagement, media engagement and support, media planning and purchasing, administering access to information and privacy protection, central contact centre operations and web management and support for Manitoba.ca.

Key Initiatives

- **Make Public Engagements Visible and Accessible** Support Manitoban's involvement in decision-making through:
 - **Training** Continue the adoption of Manitoba's public engagement framework across government by coordinating internationally recognized IAP2 training to all departments and public service leaders.
 - **Increase Awareness** Review public opinion research to gain insights on the public's awareness of EngageMB and explore avenues to increase awareness through promotional activities.
- **Reduce Access to Information Backlog** As of January 20, 2023, the number of backlogged Access to Information requests has dropped by 87 per cent. The department will continue to dedicate resources to eliminate the backlog and increase compliance under FIPPA.
- **Improve Access to Information** Working with Digital Technology Solutions, a vendor will build a software solution, and the department will work collaboratively with a cross-departmental team to increase use of the access software across all government departments. Through a request for proposals process, a vendor was selected in the fourth quarter of 2022/23 to build the solution.
- **Strengthen Privacy Practice** The Strategy and Governance branch will explore the development of a breach management protocol to support government departments with addressing privacy breaches and complying with FIPPA's notification requirements. The branch is conducting research and a jurisdictional scan to inform the protocol.
- **Gain Public Opinion Insights** This survey launched in the fourth quarter of 2022/23. Insights will be shared with senior decision-makers to inform whole-of-government policy and strengthen a culture of client-centred service.
- **Deliver Through Digital Experience** Building on experience gained through the pandemic, the division will focus on delivering digital client-centred service:
 - **Revitalize Manitoba.ca** The division posted a request for proposals during the fourth quarter of 2022/23 to secure a vendor for this project. The division will begin working with the successful vendor to develop this project in the first quarter of 2023/24.
- **Increase Efficiencies in Manitoba Client Services** The division will enhance public facing and internal facing client services through:
 - **Update the Manitoba General Inquiry Model** Provide one-stop service for Manitobans through live chat, social media, phone, and email. Introducing service standards will improve client satisfaction as users experience consistency when contacting the government.
 - **Improve Workflows** Continue implementing a customized workflow platform that provides process, accountability and efficiency in preparing communication and engagement deliverables. The division is working with a vendor to update a social media workflow.
- **Connect Senior Government Decision-Makers to Employees** The 2022/23 Employee Perspectives Program survey launched in January, with over 5,500 public servants providing their feedback on their workplace. The working group is preparing post-survey communications to public servants that outline high-level insights.
- **Enhance Communication and Engagement Purchasing** Support the department in ensuring Manitobans receive good value-for-money through:
 - **Measure Advertising Campaigns** Ensure Manitobans receive good value-for-money with advertising campaigns. Develop a mechanism to evaluate if advertising campaigns reach and resonate with key audiences.
 - **Renew Standing Offers** Ensure qualified suppliers are available for communication, creative and engagement work requested by departments. The division is developing a work plan to renew all standing offers in 2023/24.

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

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Communications and Engagement	61.00	6,881	61.00	6,455	
TOTAL	61.00	6,881	61.00	6,455	
Expense by Type					
Salaries and Employee Benefits	61.00	5,081	61.00	4,655	
Other Expenditures	-	1,800	-	1,800	
TOTAL	61.00	6,881	61.00	6,455	

Treasury (Res. No. 7.5)

Treasury

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

Key Initiatives

- **Enable Truth and Reconciliation Learning** The division identified two introductory government course options for staff to support this initiative by providing all division staff with a common baseline understanding of the historical context up to today's perspective. The division has set a target for 90 per cent of staff to complete one of these courses by March 31, 2023, and will continue to support this initiative through additional course offerings to staff.
- **Treasury Management System** The division's most significant source of fostering and advancing innovation is implementing a new system to reduce risk and improve financial forecasting, accounting, investing, and payment processing. In 2022/23, an RFP was developed to detail the business requirements. A functionality review of these requirements to SAP S4 Hana was completed. Next steps will be to engage a Systems Integrator to evaluate SAP S4 Hana's functionality specific to Treasury's Cash Management requirements and update the RFP accordingly.
- **Enhance Staff Recruitment and Succession Planning** The division has filled two vacancies requiring extensive technical skills, which will provide additional support to this department initiative and support the department's objective to build capacity to deliver. The division continues to support staff development through annual performance development conversations.
- **Foster a Culture of Comptrollership** The division is working to support this important department initiative by strengthening its comptrollership capacity. All staff have completed level 1 of the comptrollership training program and are working to complete level 2. Next steps will identify relevant positions for completion of level 3 by March 31, 2024.
- **Foster Diversity and Inclusion through Sharing and Learning** The division is actively represented on the departmental Employee Development and Inclusion Committee, provides regular updates to staff and encourages participation in related activities. In addition, the division encourages full participation in the province's Employee Engagement Perspective surveys to foster diverse and varied perspectives.
- **Increase Accuracy in Core Public Debt Expense Forecasting** The division will meet with the program areas that provide inputs into the public debt expense forecast to align with department strategy and identify process improvements that will add value for money. Significant forecasting enhancements are expected with the implementation of a new Treasury Management System.
- **Liquidity Overview** The division will conduct a comprehensive review of Manitoba's liquidity across government to support the department objectives to manage liquidity and to provide value for money by ensuring liquid assets are appropriately invested based on when the funds will be required.

Performance Measures

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

13.c Percent of Borrowing Done Outside of Canada

14.a Liquidity Adequacy Assessment

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Treasury	24.00	2,559	24.00	2,460	
TOTAL	24.00	2,559	24.00	2,460	
Expense by Type					
Salaries and Employee Benefits	24.00	2,413	24.00	2,314	
Other Expenditures	-	146	-	146	
TOTAL	24.00	2,559	24.00	2,460	

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

- **Modernize Tax System** To foster private investment and support the objective of creating conditions to improve quality of life for citizens, the division will ensure a well-designed tax system that does not expose taxpayers to unnecessary administrative costs and provides government with reliable cash flow, and to improve resilience and agility in tax compliance. In October 2022, the Premier announced the establishment of a Tax Competitiveness Working Group made up of tax professionals and other experts. This group will provide advice to further the province's ongoing work to modernize Manitoba's tax system, making it more affordable and competitive with other jurisdictions. Manitoba Finance will support the working group in its discussions.
- **Support Indigenous Economic Reconciliation** The division is working to build long-term, reciprocal relationships with First Nations leadership that will strengthen and modernize tax arrangements in support of the principles of Truth and Reconciliation. To further this goal, the division will consult with Manitoba First Nations on modernizing Manitoba's Tobacco Band Assessment program. This program, in place for 30 years, facilitates compliance with section 87 of The Indian Act and is unique in Canada. To date, in consultation with Indigenous Reconciliation and Northern Relations, an external consultant has been procured through an RFP process. Consultation is expected to start shortly with reporting planned for Fall 2023.
- **Modernize Public Service / Improve Customer Experience and Outcomes** The division supports innovation and informed decision-making through a number of initiatives intended to simplify and increase accessibility of information.
 - **Improved Tax Bulletins and Notices** Tax legislation is complex and subject to varying interpretations. Taxing authorities provide taxpayers additional information using tax bulletins and notices. The division is undertaking a review to update over 100 tax bulletins and notices and improve comprehensibility and accessibility.
 - **Tax Database (GENTAX) Upgrade** Staying current with upgrades to the system Manitoba uses to administer close to \$4 billion in provincial taxes ensures that the system can be properly supported and maintained, and that it has the most efficient functionalities. This year Manitoba will undertake a comprehensive review of business and technical requirements and current and future solution architecture necessary to address these requirements.
 - **Digitize Tax Processes** This year the division will streamline processes related to the Primary Caregiver Tax Credit by making credit application and eligibility confirmation available through TAXcess. The current manual process is inefficient and time-consuming, resulting in duplicate work for both clients and staff.
 - **Make Transparent Delegations of Authority** Manitoba's Tax legislation permits the Deputy Minister and Assistant Deputy Minister of Finance to delegate decision-making authority granted them. Work is underway to make public these delegations. In addition to making this more transparent to the public, it adds accountability for decision-making.
- **Red Tape Reduction** In 2022/23, the province enacted amendments that resulted in the following division initiatives to implement changes that reduce red tape:
 - **Amendments to The Mining Tax Act** Previously, this required an Order in Council. In addition to reducing red tape, including these in legislation gives certainty to mine operators.
 - **Amendments to The Retail Sales Tax Act** were made for transactions related to online sales platforms and taxable services transactions. Previously, retail sales tax collected under these transactions were remitted to the third-party service provider for subsequent remittance to Manitoba.
- **Enhance staff recruitment, development and succession planning** Manitoba Finance is challenged in filling vacant positions to meet the objective of building our capacity to deliver. The department is participating in a Public Service Commission pilot project – Talent Acquisition. This pilot is giving dedicated focus to recruitment with a view to acquiring the best candidates. Various innovative recruitment strategies are being explored and utilized by the division, such as open recruitment of auditors.

Performance Measures

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

1.b. Percent of Targeted Provincial Tax Reviews Completed

1.c. Average Tax Inquiry Call Wait Times in Minutes

3.a. Percent of Strategies On-Track to Increase Access to Value-Added Information and Education

4.a. Percent Increase in Voluntary Compliance with Tax Laws

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Taxation Administration	41.30	4,727	41.30	4,587	
Tax Information	28.00	2,389	28.00	2,222	
Audit	106.00	10,086	106.00	9,640	
Tax Appeals Commissions	-	16	-	16	
TOTAL	175.30	17,218	175.30	16,465	
Expense by Type					
Salaries and Employee Benefits	175.30	13,800	175.30	13,047	
Other Expenditures	-	3,418	-	3,418	
TOTAL	175.30	17,218	175.30	16,465	

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

- **Annual Estimates and Summary Budget for the Government of Manitoba:** Treasury Board Secretariat (TBS) prepares the annual estimates and the summary budget for the Government of Manitoba.
 - **Capital Planning:** Government of Manitoba started to plan and publish a multi-year Capital Plan last year. In 2023/24, a 5 Year Capital Plan is implemented. In 2023/24 budget changes are implemented that will reduce capital lapse and enhance capital project delivery. TBS will monitor capital delivery throughout the departments and reporting entities and will provide advice and controls
 - **Operating Budget:** TBS issues budget targets to Departments including their reporting entities, reviews and analyses departmental budgets, advises the Treasury Board on the annual expenditure requests by Department and completes the operating budget.
 - **Quarterly Fiscal Updates:** Monitors the expenditure levels and provides a quarterly fiscal update for the stakeholders and the public.
 - **Appropriations Acts:** Prepares the Interim and Annual Appropriation Acts, and advises the Government on Supplementary Appropriation Acts and Special Warrants. In 2022/23, two supplementary appropriations were approved per the recommendations from TBS. In 2023/24, TBS will continue monitoring the fiscal position of the Government and advise on the need and timing of any supplementary appropriations.
- **Public Accounts:** Prepares the annual Public Accounts for the Government Reporting Entity that includes nearly 140 organizations that are under Government of Manitoba's control in accordance with Public Sector Accounting Standards (PSAS) of CPA Canada.
 - **Compliance with PSAS:** Provides direction to Government Reporting Entity on compliance with PSAS.
 - **Compliance with Legislated Timelines:** Public Accounts are required to be released within 6 months from the end of the fiscal year.
 - **Process Improvements:** Technology and process improvements are being implemented in 2023/24 to improve the Public Accounts process and timelines.
- **Maintain a Comptrollership Framework:** TBS maintains a central comptrollership framework for the Government of Manitoba. Comptrollership improvements in 2023/24 include the following:
 - **Departmental Comptrollership:** Departments prepare comptrollership plans to ensure compliance with Financial Administration Manual, General Manual of Administration, Comptrollership directives and PSAS, and strengthening of the internal control environment. In 2022/23, a new process to review the internal controls and Comptrollership effectiveness in select departments will be implemented.
 - **Implementation of a New Financial Reporting System:** In 2023/24, the implementation of the SAP S4/HANA will commence for multiple entities across the Government. TBS will oversee the transformation management process ensuring the implementation meets the accounting and control objectives and training is provided during the change management process.
- **Advice and Support to Treasury Board:** TBS provides advice and support to Treasury Board by review of departmental submissions and recommendations to Treasury Board to ensure Treasury Board has the required information and decision tools. TBS provides advice to Treasury Board for ensuring accountability of the government to the Legislative Assembly for the delivery of programs by the Government Reporting Entity.
- **Internal Audit:** TBS is responsible for maintaining an internal audit function for the Government. In 2022/23, Treasury Board Audit Committee, an independent committee of Treasury Board that includes staff and MLAs in the Government was

implemented. 2023/24 will be the first year this Committee will provide oversight to not only the core Government but the organizations controlled by the Province.

- **Accountability Framework for the Government Reporting Entity:** TBS advises Treasury Board in fulfilling its role in maintaining an accountability framework for the Government Reporting Entity including management practices and systems, fiscal management and controls, and program evaluations.
- **Performance Management Systems:** TBS leads the implementation of Balanced Scorecards for the Government. The framework objectives are to strengthen the alignment of department level work with government priorities, improve accountability and transparency, and to deliver better outcomes for Manitobans. The Supplement to the Estimates of Expenditure functions as the planning document for departments based on department scorecard objectives and performance measures. The results of the plan are captured in the annual report. A new initiative in 2023/24 includes the refreshing of the Manitoba strategy map to align with the renewed priorities of government.
- **Strategic Initiatives:** TBS provides advice and complex analysis on strategic initiatives and advances their execution.

Performance Measures

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

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Treasury Board Secretariat	98.00	10,792	98.00	10,100	
TOTAL	98.00	10,792	98.00	10,100	

Expense by Type

Salaries and Employee Benefits	98.00	9,816	98.00	9,124	
Other Expenditures	-	976	-	976	
TOTAL	98.00	10,792	98.00	10,100	

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	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Policy and Planning Secretariat	15.00	2,329	15.00	2,300	
TOTAL	15.00	2,329	15.00	2,300	
Expense by Type					
Salaries and Employee Benefits	15.00	1,929	15.00	1,900	
Other Expenditures	-	400	-	400	
TOTAL	15.00	2,329	15.00	2,300	

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.

Intergovernmental Affairs (07.9)

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Federal-Provincial Relations	10.00	1,188	10.00	1,142	
International Relations	10.00	1,395	10.00	1,380	
TOTAL	20.00	2,583	20.00	2,522	
Expense by Type					
Salaries and Employee Benefits	20.00	1,920	20.00	1,859	
Other Expenditures	-	663	-	663	
TOTAL	20.00	2,583	20.00	2,522	

Costs Related to Capital Assets (Non-Voted)

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Costs Related to Capital Assets	-	337	-	424	
TOTAL	-	337	-	424	
Expense by Type					
Amortization	-	337	-	424	
TOTAL	-	337	-	424	

Other Key Reporting

Departmental Risk

Risk analysis is the process involved with the identification, measurement, and management of risks that could impact an entity's success. A risk analysis is important for departments because it provides a framework for decision making.

Finance provides leadership in risk analysis through its Comptrollership framework and by creating a risk management culture that facilitates assessment and management of risk. Risk is managed for policy, operations, human resources, financial, legal, health and safety, environment and reputation within a legislative environment, both regarding the probability of occurrence and degree of damage and strategies for mitigating or minimizing potential situations.

A continuous, proactive, and systematic process is undertaken to ensure that decisions support the achievement of organizational corporate objectives. This enterprise approach ensures that accidents and unexpected losses are minimized.

The department manages its risks under the guidance of its comptrollership plan and all aspects of the central government Manitoba Risk Management Policy. The department must: a) emphasize loss prevention, loss reduction and risk transfer methods; b) identify risks thoroughly; c) identify strategies to mitigate or minimize risk; and d) receive appropriate approval. Specific activities are identified in the department comptrollership framework to meet risk management responsibilities, as follows:

- Human Resources
- Financial (Reporting)
- Operational
- Fraud

The department manages its risk the following specific activities.

Risks and Mitigation Plans

Risk	Activities taken to reduce / remove risk
Human Resources	The department branches continue to conduct succession planning for critical positions and fostering employee retention through employee engagement. The department in consultation with HR uses various recruitment strategies to attract highly qualified candidates.
Financial (Reporting)	Through the Central Finance Shared Services Branch, the department has expanded its Analytical Unit resources to assist the department in financial reporting oversight.
Operational	Program management collaborates with Digital and Technology Solutions staff on an ongoing basis to ensure IT system backups are in place, activities are underway to assess at-risk IT system infrastructure to evaluate replacement and develop implementation strategies. Departmental management ensure plans are in place for staff to readily work remotely when required.
Fraud	The departmental follows Risk Management Policy Manual and comptrollership plan to monitor, assess, detect and prevent fraud. The department did not have fraud incidents reported in 2021/22.

Appendices

Appendix A - Special Operating Agencies (SOA)

The following SOAs are accountable to the Minister:

Manitoba Financial Services Agency

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

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

Sub-appropriations	2023/24		2022/23		Expl.
	FTEs	\$(000s)	FTEs	\$(000s)	
Salaries and Employee Benefits	46.60	5,080	42.60	4,516	
Other Expenditures	-	2,120	-	1,924	
TOTAL	46.60	7,200	42.60	6,440	

Appendix B - Other Reporting Entities

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

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

Manitoba Hydro-Electric Board

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

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

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.

Appendix C – Statutory Responsibilities

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 Continuing Consolidation of the Statutes of Manitoba:

The Auditor General Act (A180)
The Chartered Professional Accountants Act (C71)
The Commodity Futures Act (C152)
The Cooperatives Act [Section 7.1] (C223)
The Corporations Act [Part XXIV] (C225)
The Corporation Capital Tax Act (C226)
The Credit Unions and Caisses Populaires Act (C301)
The Crocus Investment Fund Act [section 11] (C308)
The Crown Corporations Governance and Accountability Act (C336)
The Emissions Tax on Coal and Petroleum Coke Act (E90)
The Financial Administration Act (F55)
The Fire Insurance Reserve Fund Act (F70)
The Fiscal Responsibility and Taxpayer Protection Act (F84)
The Freedom of Information and Protection of Privacy Act (F175)
The Fuel Tax Act (F192)
The Health and Post Secondary Education Tax Levy Act (H24)
The Income Tax Act (I10) [except sections 7.13 to 7.16, 10.4, 10.5, 10.6 and 11.8 to 11.21]
The Insurance Act (I40)
The Insurance Corporations Tax Act (I50)
The Manitoba Investment Pool Authority Act (I100)
The King's Printer Act (K15)
The Labour-Sponsored Venture Capital Corporations Act (L12) [except Part 2 and sections 16 to 18 as they relate to Part 2]
The Mining Claim Tax Act (M165)
The Mining Tax Act (M195)
The Mortgage Brokers Act (M210)
The Municipal Taxation and Funding Act (M265) [except Part 2]
The Pari-Mutuel Levy Act (P12)
The Pension Benefits Act (P32)
The Personal Information Protection and Identity Theft Prevention Act, (P33.7)
• 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 (P94.6)
The Property Tax and Insulation Assistance Act (P143)
The Public Officers Act (P230)
The Public Sector Executive Compensation Act (P264)
The Public Sector Compensation Disclosure Act (P265)
The Retail Sales Tax Act (R130)
The Securities Act (S50)
The Securities Transfer Act (S60)
The Special Operating Agencies Act (S185)
The Statistics Act (S205)
The Suitors' Moneys Act (S220)
The Tax Administration and Miscellaneous Taxes Act (T2)
The Tobacco Tax Act (T80)

Other Statutes Responsibility Assignments:

The Manitoba Hydro Act (H190)

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 – 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.

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

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

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

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

Government Reporting Entity (GRE) – Includes core government and Crown organizations, government business entities and public sector organizations such as regional health authorities, school divisions, universities and colleges.

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.

Ministry – A grouping of government components, organizations and partnerships within a specific area of public administration that is presided over by a minister, not including Government Business Enterprises (GBEs) and Government Business Partnerships (GBP).

Mission Statement – A mission statement defines the core purpose of the organization — why it exists, and reflects employees’ motivations for engaging in the organization’s work. Effective missions are inspiring, long-term in nature, and easily understood and communicated. The provincial Mission Statement is “Manitoba: Measuring Progress.”

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

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

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

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. They provide organizations with feedback about performance.

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

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