

2024/25



**SUPPLEMENT TO THE
ESTIMATES OF EXPENDITURE
BUDGET COMPLÉMENTAIRE**

BUDGET 2024

**Manitoba Enabling Appropriations,
Tax Credits and Public Debt**

**Crédits d'autorisation, allègements fiscaux
et dette publique du Manitoba**

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 terres ancestrales des peuples anishinaabe, anishinewuk, dakota oyate, denesuline et nehethowuk.

Nous reconnaissons que le Manitoba se situe sur le territoire des Métis de la Rivière-Rouge.

Nous reconnaissons que le nord du Manitoba comprend des terres qui étaient et sont toujours les terres ancestrales des Inuits.

Nous respectons l'esprit et l'objectif des traités et de la conclusion de ces derniers. Nous restons déterminés à travailler en partenariat avec les Premières Nations, les Inuits et les Métis dans un esprit de vérité, de réconciliation et de collaboration.

Manitoba Finance

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**Supplement
to the Estimates
of Expenditure
2024/25**

**Manitoba Enabling
Appropriations, Tax
Credits and Public
Debt**

**Budget
complémentaire
2024-2025**

**Crédits d'autorisation,
allègements fiscaux et
dette publique du
Manitoba**



**MINISTER
OF FINANCE**

Room 103
Legislative Building
Winnipeg, Manitoba R3C 0V8
CANADA

Minister's Message

I am honored to present the 2024/25 Manitoba Enabling Appropriations, Tax Credits and Public Debt Supplement to the Estimates of Expenditure. As the Minister responsible for Manitoba Enabling Appropriations, Tax Credits and Public Debt, I am responsible for the formulation of this Supplement.

Overview of the Supplement to the Estimates of Expenditure

The Supplement to the Estimates of Expenditure (Supplement) provides additional information to the members of the Legislative Assembly and the public in their review of the department information contained in the Summary Budget and the departmental Estimates of Expenditure for the fiscal year ending March 31, 2025.

This supplement includes information on three separate business areas (Enabling Appropriations, Tax Credits and Public Debt) and how they align to the Summary Budget. This supplement also includes information on these business areas that aligns with the Estimates of Expenditure. 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 is different from the other departmental supplements due to the unique nature of these business areas. There are no staff in these business areas and therefore there is no information to report related to departmental staffing and full time equivalent (FTE) details that are part of the other departmental supplements.

Other departmental supplements reflect government's strategic priorities and department mandate. The business areas in this supplement provide authority as described below, but do not have any provincial themes or performance measurements to report.

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

Tax Credits is a business area that includes a statutory appropriation for the School Tax Rebate and a non-voted appropriation for tax credits under The Income Tax Act. It also provides voted expenditure authority for cash-based tax rebates and other costs.

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



Honourable Adrien Sala
Minister of Finance
Minister responsible for Manitoba Hydro
Minister responsible for the Manitoba Public Service
Minister responsible for the Public Utilities Board





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

Message ministériel

C'est avec un sentiment d'honneur que je présente le budget complémentaire 2024-2025 relatif aux crédits d'autorisation, aux allègements fiscaux et à la dette publique du Manitoba. En tant que ministre responsable des crédits d'autorisation, des allègements fiscaux et de la dette publique du Manitoba, j'assume une responsabilité quant à la formulation du présent document.

Aperçu du budget complémentaire

Le budget complémentaire fournit un complément d'information aux députés à l'Assemblée législative et au public afin de les aider à passer en revue les renseignements liés au ministère qui sont présentés dans le budget sommaire et dans le Budget des dépenses pour l'exercice se terminant le 31 mars 2025.

Ce budget complémentaire comprend des renseignements sur trois domaines d'activité distincts (crédits d'autorisation, allègements fiscaux et dette publique) et indique la façon dont ils reflètent l'information contenue dans le budget sommaire. Il comprend également des renseignements sur ces domaines d'activité qui reflètent l'information contenue dans le budget des dépenses. 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.

Le présent document diffère des autres budgets complémentaires ministériels en raison de la nature particulière de ces domaines d'activité. Contrairement aux autres budgets complémentaires ministériels, celui-ci ne contient aucune information au sujet des effectifs et des équivalents temps plein (ETP) ministériels du fait qu'aucun personnel n'est associé à ces domaines d'activité.

D'autres budgets complémentaires ministériels reflètent les priorités stratégiques du gouvernement et le mandat du ministère. Les domaines d'activité dont il est question dans le présent document confèrent les autorisations de dépenser dont le lecteur trouvera la description ci-dessous. Cependant, le document ne présente aucun thème provincial ni aucune mesure de la performance.

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

Les allègements fiscaux constituent un domaine d'activité qui comprend un crédit législatif pour le remboursement de taxes scolaires et des dépenses non votées au titre des crédits d'impôt énoncés dans la Loi de l'impôt sur le revenu. Ils comprennent également les rubriques relatives aux dépenses de trésorerie autorisées au titre des remboursements en matière d'impôt et autres frais.

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



Adrien Sala
Ministre des Finances
Ministre responsable d'Hydro-Manitoba
Ministre responsable de la Fonction publique du Manitoba
Ministre responsable de la Régie des services publics



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Financial Details

Consolidated Expenditures

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

Main Appropriations	Part A- Operating	Other Reporting Entities	Consolidation and Other Adjustments	2024/25 Summary	2023/24 Summary
			\$(000s)		
Enabling Appropriations	831,179	-	-	831,179	988,911
Tax Credits	725,050	-	(560,700)	164,350	149,800
Public Debt	2,021,390	254,365	(11,577)	2,264,178	2,151,775

Overview of Capital Investments, Loans and Guarantees

Capital Assets – Internal Service Adjustments and Contingencies

Provides for events and circumstances that could not be reasonably anticipated when the budget was prepared, or initiated during the fiscal year, including inflationary and other price increases.

	2024/25	2023/24	
Capital Assets - Internal Service Adjustments and Contingencies	\$(000s)	\$(000s)	Expl.
Contingencies	20,000	215,238	1
TOTAL	20,000	215,238	

Explanation:

1. Reduction in authority due to change in accounting treatment for cloud based projects and due to reduction in contingency requirement.

Other Reporting Entities Capital Investment – Internal Service Adjustments, Contingencies and Limited-Term Funding

Provides for events and circumstances that could not be reasonably anticipated when the budget was prepared, or initiated during the fiscal year, including inflationary and other price increases.

	2024/25	2023/24	
Other Reporting Entities Capital Investment - Internal Service Adjustments, Contingencies and Limited-Term Funding	\$(000s)	\$(000s)	Expl.
Contingencies	80,000	107,395	1
Limited-Term Health System Capacity Expansion	110,000	-	2
Childcare Capital	78,900	-	3
TOTAL	268,900	107,395	

Explanation:

1. Reduction in authority related to capital expenditure requirements of the Department of Health, Seniors and Long-Term Care being fully funded in the department's base budget.
2. New authority in 2024/25 for capital expenditures associated with the expansion of the health system capacity.
3. New authority in 2024/25 for capital expenditures for federally funded childcare spaces.

Enabling Appropriations Financial Operating Information – Part A Expenditure

Internal Service Adjustments, Contingencies and Limited-Term Funding (Res. No. 26.1)

Main Appropriation Description

Provides for unanticipated events and contingencies that could not be reasonably anticipated when the budget was prepared or initiated during the fiscal year. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government.

Provides additional funding for items budgeted in other service headings for the estimated cost of various workforce initiatives, limited-term initiatives, internal service adjustments and other costs which may result from changes in program delivery or design. In addition, any costs related to salary or employee benefit adjustments in government departments, not provided through departmental appropriations, would be provided through this appropriation.

Sub-appropriations	2024/25 \$(000s)	2023/24 \$(000s)	Expl.
Contingencies and Unanticipated Events	701,779	930,511	1
Strategic Economic Initiatives Fund	50,000	-	2
Landfill Search	20,000	-	2
Seniors' Advocate Office	500	-	2
Labour Board and Labour Relations Support	500	-	2
The Learning Fund	2,000	2,000	
International Development Program	1,250	1,250	
Internal Service Adjustments	15,150	15,150	
TOTAL	791,179	948,911	
Expense by Type			
Salaries and Employee Benefits	15,150	15,150	
Other Expenditures	774,779	932,511	
Grant Assistance	1,250	1,250	
TOTAL	791,179	948,911	

Explanation:

1. Reduction in authority included in Budget 2024 for Contingencies and Unanticipated Events.
2. New authority introduced in Budget 2024.

Contingencies and Unanticipated Events

Authority for unanticipated events and contingencies. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could not be anticipated with enough certainty to make reasonable estimates of budget costs or where final costs are dependent on a pending decision by government.

Strategic Economic Initiatives Fund

Funding for new economic initiatives that will grow Manitoba's economy.

Landfill Search

Funding to support efforts in starting the process to search Prairie Green Landfill.

Seniors' Advocate Office

Funding for a new independent office for a Seniors' Advocate with a mandate to identify, review and analyse issues facing seniors, help seniors navigate services and care, and make recommendations to the government about how to further the quality of life and well-being of seniors across Manitoba and in the health-care system.

Labour Board and Labour Relations Support

Funding for the Manitoba Labour Board to support application volume increases from single-step certification, administering and enforcing a ban on replacement workers, and establishing a clear dispute resolution process for essential services disputes between labour and management.

The Learning Fund

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

International Development Program

Provides for costs to be incurred by Manitoba with respect to activities to be undertaken related to international development activities.

Internal Service Adjustments

Authority for costs related to salary or employee benefits adjustments in government departments, not provided through departmental appropriations (e.g. Retirement or severance).

Green and Carbon Reduction Fund (Res. No. 26.2)

Main Appropriation Description

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

Sub-appropriations	2024/25	2023/24	Expl.
	\$(000s)	\$(000s)	
Climate and Green Fund	40,000	40,000	
TOTAL	40,000	40,000	
Expense by Type			
Other Expenditures	40,000	40,000	
TOTAL	40,000	40,000	



Tax Credits Financial Operating Information – Part A Expenditure

School Tax Rebate (Statutory)

Main Appropriation Description
 Provides for the school tax rebate.

	2024/25	2023/24	
Sub-appropriations	\$(000s)	\$(000s)	Expl.
School Tax Rebate	372,750	453,200	1
TOTAL	372,750	453,200	
Expense by Type			
Other Expenditures	372,750	453,200	
TOTAL	372,750	453,200	

Explanation:

1. Reduction primarily due to elimination of the school tax rebate starting in 2025 excluding farm properties. In 2025, this will be replaced with a **new Homeowners Affordability Tax Credit** of up to \$1,500.

Income Tax Credits (Non-Voted)

Main Appropriation Description

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

	2024/25	2023/24	
	\$(000s)	\$(000s)	Expl.
Sub-appropriations			
Book Publishing Tax Credit	900	700	
Cultural Industries Printing Tax Credit	700	1,100	
Education Property Tax Credit	6,500	10,900	1
Film and Video Production Tax Credit	64,500	51,300	2
Interactive Digital Media Tax Credit	6,750	6,700	
Renters Tax Credit	91,500	90,000	
School Tax Assistance	150	185	
Seniors' School Tax Rebate	4,500	4,500	
TOTAL	175,500	165,385	
Expense by Type			
Other Expenditures	175,500	165,385	
TOTAL	175,500	165,385	

Explanation:

1. Reduction primarily due to volume decrease partially offset by the **new Homeowners' Affordability Tax Credit** in 2025.
2. Primarily due to volume increase based on recent trend which is expected to continue into 2024/25.

Book Publishing Tax Credit

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

Cultural Industries Printing Tax Credit

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

Education Property Tax Credit

To provide for the tax transfer-expenditure of this refundable provincial personal income tax credit administered on behalf of the province by the Canada Revenue Agency. Homeowners can apply for a credit of up to \$350 on their personal income tax returns to offset the amount of education property tax on their principal residence provided the credit was not received on their municipal property tax bills. In 2025, this will be replaced with a **new Homeowners Affordability Tax Credit** of up to \$1,500.

Film and Video Production Tax Credit

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

Interactive Digital Media Tax Credit

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

Renters Tax Credit

To provide for the tax concession-expenditure of this fully refundable provincial corporate income tax credit administered on behalf of the province by the Canada Revenue Agency. The credit is fixed at an annual maximum of \$525 and calculated on a monthly basis and applies to principal residences. The credit is increased to \$575 for the 2025 tax year.

School Tax Assistance

To provide for the tax concession-expenditure of this refundable provincial personal income tax credit administered on behalf of the province by the Canada Revenue Agency. This credit is designed to help low-income Manitobans aged 55 or older who are paying school tax on their principal residence. In 2025, this will be replaced with a **new Homeowners Affordability Tax Credit** of up to \$1,500.

Seniors' School Tax Rebate

To provide for the tax concession-expenditure of this refundable provincial personal income tax credit administered on behalf of the province by the Canada Revenue Agency, which helps seniors offset their school taxes on their principal residence.

Tax Credits and Other Costs (Res. No. 33.1)

Main Appropriation Description

Provides for cash-based expenditures, tax-related fees and other costs.

	2024/25	2023/24	
Sub-appropriations	\$(000s)	\$(000s)	Expl.
Homeowners' Education Property Tax Credit	172,000	103,000	1
Federal Administration Fee and Other Costs	4,800	2,885	2
TOTAL	176,800	105,885	
Expense by Type			
Other Expenditures	176,800	105,885	
TOTAL	176,800	105,885	

Explanation:

1. Increase is primarily due to a **new Homeowners' Affordability Tax Credit** of up to \$1,500 on principal residences.
2. Increase is primarily due to provide for costs to mitigate unintended consequences for municipalities resulting from the School Tax Rebate program.

Homeowners' Education Property Tax Credit

To provide for the tax transfer-expenditure of the Education Property Tax Credit of up to \$350 that most homeowners receive on their municipal property tax bills for their principal residences. In 2025, this will be replaced with a **new Homeowners Affordability Tax Credit** of up to \$1,500. Also includes School Tax Assistance for Tenants 55+ that is administered by Housing, Addictions and Homelessness.

Federal Administration Fee and Other Costs

To provide for the cost of the federal administrative fee the province provides to the Canada Revenue Agency for administering Manitoba personal and corporate income tax credits, Manitoba personal income taxes on income, as well as for the validation of provincial personal tax credits. Also includes other costs to mitigate unintended consequences for municipalities resulting from the School Tax Rebate program.

Public Debt Financial Operating Information – Part A Expenditure

Public Debt (Statutory)

Main Appropriation Description

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

	2024/25	2023/24	
Sub-appropriations	\$(000s)	\$(000s)	Expl.
Interest on the Public Debt of Manitoba and related expenses	2,230,023	2,105,461	
Interest on Trust and Special Funds	73,150	65,200	
Less: Interest Recovery from Other Government Agencies	(281,783)	(219,877)	
TOTAL	2,021,390	1,950,784	1
Expense by Type			
Other Expenditures	2,021,390	1,950,784	
TOTAL	2,021,390	1,950,784	

Explanation:

1. Increase is primarily due to higher interest expense requirements due to higher interest rates.

Glossary

Alignment – This is 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 Sept. 30, following the fiscal year end.

Appropriation – This refers to the amount voted by the Legislature approving the maximum amount that may be expended on a specific program or major activity during a fiscal year.

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

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

Full-Time Equivalent (FTE) – This is a measurement for number of positions. Every full-time regular position represents one full-time equivalent position. Other categories (e.g., term, departmental, seasonal, contract) are measured in proportional equivalents, e.g.: 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 such as six staff for three months or 13 weeks each; two staff for nine months or 39 weeks each; one full-time and one half-time staff for one year; three half-time staff for one year).

Government Reporting Entity (GRE) – This list includes core government and Crown corporations and other government agencies, government business entities and public sector organizations such as regional health authorities, school divisions, universities and colleges.

Grants – These refer to 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.

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 Government Business Enterprises. Such a guarantee is provided on the Manitoba Hydro Savings Bonds.

Key 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.

Key Performance Indicator (KPI) – KPIs refer to an ultimate result for which the department is responsible for monitoring and reporting, but for which given its complexity, it has only partial direct influence over. Departments may identify certain performance measures as KPIs.

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

Objective – The objective is a concise statement describing the specific things an organization must do well to execute its strategy. Objectives often begin with a verb such as increase, reduce, improve, or achieve.

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

Performance Measure – A performance 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.

Performance Results – These are the most important outcomes the departments want to achieve by reaching their objectives. Performance results represent the essence of the outcomes the department seeks to achieve.

Special Operating Agencies (SOA) – SOAs are 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. All performance objectives and measures should align with the organization’s strategy.

Target – The target presents the desired result of a performance measure. It provides 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 future that lies ahead. This statement should contain a concrete picture of the desired state, and 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.