

Correcting the Course

PUBLIC ACCOUNTS
2016 / 17

FOR THE YEAR ENDED MARCH 31, 2017

VOLUME 3

*SUPPLEMENTARY SCHEDULES AND
OTHER STATUTORY REPORTING REQUIREMENTS*

VOLUME 3

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INTRODUCTION TO THE PUBLIC ACCOUNTS OF MANITOBA

The Public Accounts of the Province of Manitoba are prepared by statutory requirement, in accordance with *The Financial Administration Act*, which is Chapter F55 of the Continuing Consolidation of the Statutes of Manitoba. The Public Accounts for the fiscal year ended March 31, 2017 consist of the following volumes:

Volume 1

- Volume 1 is published as part of the Government's Annual Report and contains:
 - The Economic Report.
 - The Financial Statement Discussion and Analysis Report.
 - The audited Summary Financial Statements of the Government focusing on the entire reporting entity.
 - Other audited financial reports.

Volume 2

- Contains the audited Schedule of Public Sector Compensation Payments of \$50,000 or more as paid through the Government Departments as well as those paid by Special Operating Agencies.
- Contains details of unaudited Consolidated Fund and Special Operating Agencies' payments in excess of \$50,000 to corporations, firms, individuals, other governments and government agencies.

Volume 3

- Contains the details of the core government revenue and expense.
- Contains the details of selected core government financial information.
- Contains information provided under statutory requirement.

These statements are all unaudited with the exception of the following:

- Report of Amounts Paid or Payable to Members of the Assembly
- the Northern Affairs Fund

Volume 4

- Contains a compendium of financial statements of special funds, government organizations, government business enterprises and government business partnerships comprising the Government Reporting Entity.

CONTENTS OF VOLUME 3 – SUPPLEMENTARY INFORMATION

Section 1 – Details of Core Government Revenue and Expense

This section provides more detailed information regarding the core government revenue and expense of the fiscal year.

Section 2 – Details of Core Government Financial Information

This section provides more detailed information with regard to core government financial position.

Section 3 – Information Provided Under Statutory Requirement

This section provides information that is disclosed in accordance with statutory requirements.

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Revenue Details - Core Government and Summary
Fiscal Year ending March 31, 2017

(\$ millions)

Source of Revenue	Core Government	Summary
Income Taxes		
Individual Income Tax	3,498.5	3,498.5
Corporation Income Tax	459.1	459.1
Subtotal: Income Taxes	<u>3,957.6</u>	<u>3,957.6</u>
Other Taxes		
Corporations Taxes	282.2	282.2
Fuel Taxes	335.5	335.8
Land Transfer Tax	84.7	84.7
Levy for Health and Education	475.3	343.1
Retail Sales Tax	2,298.2	2,300.8
Tobacco Tax	243.3	243.3
Other Taxes	12.9	12.9
Education Property Taxes	-	792.8
Subtotal: Other Taxes	<u>3,732.1</u>	<u>4,395.6</u>
Fees and Other Revenue		
Fines and Costs and Other Legal	57.4	51.8
Minerals and Petroleum	13.2	13.2
Automobile and Motor Carrier Licences and Fees	160.5	189.9
Parks: Forestry and Other Conservation	39.2	39.5
Water Power Rentals	120.6	120.6
Service Fees and Other Miscellaneous Charges	222.9	1,656.2
Revenue Sharing from SOAs	23.2	-
Tuition Fees	-	311.8
Subtotal: Fees and Other Revenue	<u>637.0</u>	<u>2,383.0</u>
Federal Transfers		
Equalization	1,735.6	1,735.6
Canada Health Transfer (CHT)	1,312.9	1,312.9
Canada Social Transfer (CST)	485.6	485.6
Shared Cost and Other Transfer	296.7	594.3
Subtotal: Federal Transfers	<u>3,830.8</u>	<u>4,128.4</u>
Net Income of Government		
Business Enterprises (GBEs)		
Deposit Guarantee Corporation of Manitoba	-	17.6
Manitoba Hydro-Electric Board	-	71.0
Manitoba Liquor and Lotteries Corporation	586.1	586.1
Manitoba Public Insurance Corporation	-	(85.2)
Workers Compensation Board	-	41.8
Subtotal: Net Income of GBEs	<u>586.1</u>	<u>631.3</u>
Sinking Funds and Other Earnings	<u>-</u>	<u>227.2</u>
Total Revenue	<u><u>12,743.6</u></u>	<u><u>15,723.1</u></u>

Expense Details - Core Government and Summary
Fiscal Year ending March 31, 2017

(\$ millions)

Expense of Sector/Department	<u>Core Government</u>	<u>Summary</u>
Health		
Health, Seniors and Active Living	5,882.4	6,546.5
Total Health	<u>5,882.4</u>	<u>6,546.5</u>
Education		
Education and Training	2,701.6	4,237.1
Total Education	<u>2,701.6</u>	<u>4,237.1</u>
Families		
Families	1,959.5	2,027.8
Total Families	<u>1,959.5</u>	<u>2,027.8</u>
Community, Economic and Resource Development		
Agriculture	167.6	259.9
Growth, Enterprise and Trade	93.1	112.4
Indigenous and Municipal Relations	484.6	503.7
Infrastructure	638.8	410.5
Sustainable Development	142.6	142.8
Total Community, Economic and Resource Development	<u>1,526.7</u>	<u>1,429.3</u>
Justice and Other Expenditures		
Legislative Assembly	52.9	51.9
Executive Council	6.2	6.1
Civil Service Commission	21.4	20.4
Employee Pensions and Other Costs	28.5	73.2
Finance	280.8	370.8
Justice	589.2	595.6
Sport, Culture and Heritage	66.3	68.4
Other Appropriations	110.8	131.4
Total Justice and Other Expenditures	<u>1,156.1</u>	<u>1,317.8</u>
Debt Servicing Costs	<u>214.1</u>	<u>929.5</u>
Total Expense	13,440.4	16,488.0
Subtract: Revenue from Total Expense	<u>12,743.6</u>	<u>15,723.1</u>
Net Result	<u>(696.8)</u>	<u>(764.9)</u>

STATEMENT OF REVENUE

For the Year Ended March 31, 2017

	Actual 2015-2016 \$	Actual 2016-2017 \$	Increase (Decrease) \$		2016-2017 Actual \$	2016-2017 Estimated \$	Variance \$
TAXATION							
Income Taxes:							
	3,261,343,591	3,498,544,482	237,200,891	Individual Income Tax.....	3,498,544,482	3,338,761,000	159,783,482
	516,597,674	459,115,629	(57,482,045)	Corporation Income Tax.....	459,115,629	529,016,000	(69,900,371)
Other Taxes:							
	252,030,220	282,164,455	30,134,235	Corporations Taxes.....	282,164,455	249,047,000	33,117,455
	319,189,423	335,511,550	16,322,127	Fuel Taxes.....	335,511,550	321,150,000	14,361,550
	83,735,951	84,702,706	966,755	Land Transfer Tax.....	84,702,706	83,736,000	966,706
o	457,512,280	475,283,946	17,771,666	Levy for Health and Education.....	475,283,946	472,614,000	2,669,946
	71,320	71,030	(290)	Mining Claim Lease Tax.....	71,030	72,000	(970)
	7,834,135	9,371,776	1,537,641	Oil and Natural Gas Tax.....	9,371,776	4,719,000	4,652,776
	2,268,827,451	2,300,783,218	31,955,767	Retail Sales Tax.....	2,300,783,218	2,325,330,000	(24,546,782)
	256,118,773	243,265,765	(12,853,008)	Tobacco Tax.....	243,265,765	256,123,000	(12,857,235)
	2,599	2,599	-	Succession Duty and Gift Tax.....	2,599	-	2,599
	4,669,362	3,465,160	(1,204,202)	Environmental Protection Taxes.....	3,465,160	4,800,000	(1,334,840)
	<u>7,427,932,779</u>	<u>7,692,282,316</u>	<u>264,349,537</u>	TOTAL REVENUE FROM TAXATION	<u>7,692,282,316</u>	<u>7,585,368,000</u>	<u>106,914,316</u>

2015-2016	Actual 2016-2017	Increase (Decrease)		2016-2017 Actual	2016-2017 Estimated	Variance
\$	\$	\$		\$	\$	\$
OTHER REVENUE:						
LEGISLATIVE ASSEMBLY:						
356,050	350,851	(5,199)	Auditor General's Office Fees.....	350,851	350,000	851
17,128	13,996	(3,132)	Sundry.....	13,996	6,000	7,996
EXECUTIVE COUNCIL:						
2,247	1,795	(452)	Sundry.....	1,795	-	1,795
AGRICULTURE						
3,233,948	3,536,446	302,498	Fees.....	3,536,446	3,856,000	(319,554)
21,650	70,140	48,490	Sundry.....	70,140	23,000	47,140
CIVIL SERVICE COMMISSION:						
21,314	36,426	15,112	Sundry.....	36,426	21,000	15,426
EDUCATION AND TRAINING:						
1,276,326	1,283,069	6,743	Fees.....	1,283,069	1,277,000	6,069
3,245,687	2,756,999	(488,688)	Sundry.....	2,756,999	2,787,000	(30,001)
FAMILIES:						
32,073,810	46,555,033	14,481,223	Children's Special Allowance Recoveries.....	46,555,033	29,634,000	16,921,033
1,378,474	1,378,573	99	Cost Recovery from Municipalities.....	1,378,573	1,378,000	573
7,188,595	7,307,668	119,073	Income Assistance Recoveries.....	7,307,668	6,910,000	397,668
209,840	209,840	-	Levy for Local Government Welfare Purposes in Unorganized Territory.....	209,840	210,000	(160)
2,079,272	2,095,567	16,295	Sundry.....	2,095,567	1,954,000	141,567
FINANCE:						
1,111,197	1,095,141	(16,056)	Public Utilities Board Cost Recovery.....	1,095,141	1,332,000	(236,859)
44,358,077	56,754,876	12,396,799	Recovery of Prior Years' Expenditures.....	56,754,876	14,100,000	42,654,876
825,000	826,662	1,662	Rentals from Various Government Properties.....	826,662	847,000	(20,338)
3,880,898	5,457,028	1,576,130	Sundry.....	5,457,028	3,917,000	1,540,028
GROWTH, ENTERPRISE AND TRADE:						
8,709,371	8,674,000	(35,371)	Cost Recovery from Workers Compensation Board.....	8,674,000	9,846,000	(1,172,000)
655,617	675,540	19,923	Fees.....	675,540	628,000	47,540
3,938,629	4,268,735	330,106	Minerals Royalties and Fees.....	4,268,735	4,100,000	168,735
8,311,867	8,884,362	572,495	Petroleum Royalties and Fees.....	8,884,362	5,528,000	3,356,362
4,812,144	4,816,226	4,082	Sundry.....	4,816,226	5,846,000	(1,029,774)

			HEALTH, SENIORS AND ACTIVE LIVING:			
5,104,301	4,342,024	(762,277)	Sundry.....	4,342,024	4,809,000	(466,976)
			INDIGENOUS AND MUNICIPAL RELATIONS:			
10,138,954	10,662,692	523,738	Cost Recovery from Municipalities.....	10,662,692	11,843,000	(1,180,308)
1,237,353	923,178	(314,175)	Fees.....	923,178	1,190,000	(266,822)
156,549	126,232	(30,317)	Sundry.....	126,232	147,000	(20,768)
			INFRASTRUCTURE:			
157,423,762	160,487,888	3,064,126	Automobile and Motor Carrier Licences and Fees.....	160,487,888	152,270,000	8,217,888
8,186,198	3,512,929	(4,673,269)	Cost Recovery from Municipalities and Other Third Parties.....	3,512,929	8,280,000	(4,767,071)
20,717,763	20,915,429	197,666	Drivers' Licences.....	20,915,429	19,742,000	1,173,429
148,370	175,008	26,638	Licence Suspension Appeal Board Fees.....	175,008	104,000	71,008
6,373,568	9,970,157	3,596,589	Sundry.....	9,970,157	838,000	9,132,157
			JUSTICE:			
1,510,249	1,265,975	(244,274)	Automobile Injury Appeals Commission Cost Recovery.....	1,265,975	1,255,000	10,975
1,181,632	1,007,223	(174,409)	Claimant Advisor Office Cost Recovery.....	1,007,223	1,214,000	(206,777)
2,721,385	3,078,203	356,818	Consumer Affairs Fees.....	3,078,203	2,572,000	506,203
485,925	483,075	(2,850)	Cost Recovery from City of Winnipeg.....	483,075	486,000	(2,925)
2,855,758	2,855,758	-	Cost Recovery from Municipalities.....	2,855,758	2,856,000	(242)
			Cost Recovery from Victims Assistance Trust Fund.....	6,315,131	6,826,000	(510,869)
5,816,145	6,315,131	498,986	Escheats to the Crown - unclaimed estates.....	82,836	50,000	32,836
38,820	82,836	44,016	Fines and Costs.....	37,213,351	34,256,000	2,957,351
36,100,282	37,213,351	1,113,069	Law Fees.....	11,416,582	9,100,000	2,316,582
10,463,889	11,416,582	952,693	Property Registry Royalty.....	9,845,779	11,000,000	(1,154,221)
10,700,044	9,845,779	(854,265)	Sundry.....	6,097,175	4,364,000	1,733,175
6,330,424	6,097,175	(233,249)				
			SPORT, CULTURE AND HERITAGE:			
350,653	352,377	1,724	Archives of Manitoba Fees.....	352,377	341,000	11,377
500,502	545,426	44,924	Communications Services Manitoba Fees.....	545,426	404,000	141,426
767,410	813,873	46,463	Hudson's Bay Company History Foundation.....	813,873	835,000	(21,127)
379,802	365,469	(14,333)	Manitoba Film Classification Board Fees.....	365,469	359,000	6,469
69,143	74,440	5,297	Statutory Publications Fees.....	74,440	50,000	24,440
40,198	59,169	18,971	Translation Services Fees.....	59,169	160,000	(100,831)
74,817	1,792,534	1,717,717	Sundry.....	1,792,534	61,000	1,731,534
417,581,037	451,828,886	34,247,849	Carried Forward.....	451,828,886	369,962,000	81,866,886

Actual		Increase		2016-2017	2016-2017	Variance
2015-2016	2016-2017	(Decrease)		Actual	Estimated	
\$	\$	\$		\$	\$	\$
417,581,037	451,828,886	34,247,849	Brought Forward.....	451,828,886	369,962,000	81,866,886
SUSTAINABLE DEVELOPMENT:						
658,022	280,581	(377,441)	Clean Environment Commission Cost Recovery.....	280,581	100,000	180,581
1,141,500	976,000	(165,500)	Cottaging Initiative.....	976,000	732,000	244,000
672,199	843,474	171,275	Environment Fees and Sundry.....	843,474	615,000	228,474
2,268,861	2,167,416	(101,445)	Fisheries Fees and Sundry.....	2,167,416	1,916,000	251,416
3,749,296	4,583,595	834,299	Forestry Fees and Sundry.....	4,583,595	4,112,000	471,595
422,668	291,202	(131,466)	GeoManitoba Fees and Sundry.....	291,202	321,000	(29,798)
1,996,585	2,200,370	203,785	Land Information Sales and Fees.....	2,200,370	1,697,000	503,370
17,751,374	18,066,922	315,548	Park Fees.....	18,066,922	17,772,000	294,922
			Regional Operations Fees and			
5,802,252	5,948,047	145,795	Cost Recovery.....	5,948,047	5,320,000	628,047
105,882,777	120,571,785	14,689,008	Water Power Rentals.....	120,571,785	107,722,000	12,849,785
118,618	125,328	6,710	Water Resources Sundry.....	125,328	120,000	5,328
3,498,129	3,566,173	68,044	Wildlife Sundry.....	3,566,173	3,187,000	379,173
501,640	449,099	(52,541)	Sundry.....	449,099	300,000	149,099
EMERGENCY EXPENDITURES:						
-	3,000	3,000	Sundry.....	3,000	-	3,000
NET INCOME OF GOVERNMENT						
BUSINESS ENTERPRISES:						
583,171,000	586,053,606	2,882,606	Manitoba Liquor and Lotteries Corporation.....	586,053,606	585,700,000	353,606
SPECIAL OPERATING AGENCIES:						
2,500,000	2,500,000	-	Entrepreneurship Manitoba.....	2,500,000	2,500,000	-
100,000	100,000	-	Industrial Technology Centre.....	100,000	100,000	-
11,800,000	16,800,000	5,000,000	Manitoba Financial Services Agency.....	16,800,000	16,800,000	-
200,000	200,000	-	Materials Distribution Agency.....	200,000	200,000	-
750,000	950,000	200,000	Office of the Fire Commissioner.....	950,000	950,000	-
2,500,000	2,500,000	-	Vehicle and Equipment Management Agency.....	2,500,000	2,500,000	-
220,000	120,000	(100,000)	Vital Statistics Agency.....	120,000	120,000	-
SALE OF GOVERNMENT ASSETS:						
66,731,570	2,922,209	(63,809,361)	Proceeds from Sale of Other Capital Assets.....	2,922,209	25,000,000	(22,077,791)
-	7,750	7,750	Gain on Sale of Tangible Capital Assets.....	7,750	-	7,750
<u>1,230,017,528</u>	<u>1,224,055,443</u>	<u>(5,962,085)</u>	TOTAL OTHER REVENUE	<u>1,224,055,443</u>	<u>1,147,746,000</u>	<u>76,309,443</u>
<u>8,657,950,307</u>	<u>8,916,337,759</u>	<u>258,387,452</u>	TOTAL OWN SOURCE REVENUE	<u>8,916,337,759</u>	<u>8,733,114,000</u>	<u>183,223,759</u>

			GOVERNMENT OF CANADA			
1,737,951,000	1,735,593,000	(2,358,000)	Equalization.....	1,735,593,000	1,735,600,000	(7,000)
1,230,233,000	1,312,872,000	82,639,000	Canada Health Transfer.....	1,312,872,000	1,303,600,000	9,272,000
466,559,000	485,600,000	19,041,000	Canada Social Transfer.....	485,600,000	482,400,000	3,200,000
			OTHER			
39,113	40,945	1,832	Agriculture.....	40,945	50,000	(9,055)
888	-	(888)	Civil Service Commission.....	-	5,000	(5,000)
85,127,665	87,300,155	2,172,490	Education and Training.....	87,300,155	82,514,000	4,786,155
4,506,788	4,514,338	7,550	Families.....	4,514,338	4,507,000	7,338
2,942,360	3,644,582	702,222	Finance.....	3,644,582	2,787,000	857,582
185,312	13,128,188	12,942,876	Growth, Enterprise and Trade.....	13,128,188	13,585,000	(456,812)
5,241,036	4,995,703	(245,333)	Health, Seniors and Active Living.....	4,995,703	4,789,000	206,703
99,597	101,376	1,779	Indigenous and Municipal Relations.....	101,376	100,000	1,376
12,190,829	17,394,910	5,204,081	Infrastructure.....	17,394,910	46,954,000	(29,559,090)
14,113,203	14,852,516	739,313	Justice.....	14,852,516	14,548,000	304,516
77,100	77,100	-	Sport, Culture and Heritage.....	77,100	77,000	100
74,330	54,500	(19,830)	Sustainable Development.....	54,500	55,000	(500)
13,582,587	150,354,788	136,772,201	Emergency Expenditures.....	150,354,788	152,559,000	(2,204,212)
285,800	290,800	5,000	French Language Services.....	290,800	425,000	(134,200)
<u>3,573,209,608</u>	<u>3,830,814,901</u>	<u>257,605,293</u>	TOTAL GOVERNMENT OF CANADA	<u>3,830,814,901</u>	<u>3,844,555,000</u>	<u>(13,740,099)</u>
12,231,159,915	12,747,152,660	515,992,745	TOTAL REVENUE BEFORE COMMISSIONS	12,747,152,660	12,577,669,000	169,483,660
			LESS: Commissions Retained by			
1,959,082	2,568,223	609,141	Revenue Vendors (Note 1).....	2,568,223	-	2,568,223
295,419	268,534	(26,885)	License Sales by Vendor.....	268,534	-	268,534
734,404	759,803	25,399	Court fees.....	759,803	-	759,803
<u>12,228,171,010</u>	<u>12,743,556,100</u>	<u>515,385,090</u>	TOTAL REVENUE	<u>12,743,556,100</u>	<u>12,577,669,000</u>	<u>165,887,100</u>

NOTE 1: The actual and estimated revenue of the 2016-17 fiscal year as well as the 2015-16 revenue has been increased to reflect commissions retained by revenue vendors. The commissions are deducted at the end of the statement to determine government net revenue.

NOTE 2: Certain of the 2015-2016 figures have been reclassified to be consistent with the 2016-2017 presentation.

STATEMENT OF EXPENSE

For the Year Ended March 31, 2017

(with comparative figures for the year ended March 31, 2016)

	Actual		Increase (Decrease)		Actual	2016-2017	
	2015-2016	2016-2017				Authorized	Unexpended
	\$	\$	\$		\$	\$	\$
	50,055,718	52,854,433	2,798,715	Legislative Assembly.....	52,854,433	55,429,614	2,575,181
	5,998,243	6,201,418	203,175	Executive Council.....	6,201,418	6,205,000	3,582
	151,774,982	167,602,836	15,827,854	Agriculture.....	167,602,836	180,371,000	12,768,164
	20,608,539	21,453,840	845,301	Civil Service Commission.....	21,453,840	21,677,000	223,160
	2,687,883,700	2,701,562,349	13,678,649	Education and Training.....	2,701,562,349	2,742,160,000	40,597,651
	31,486,608	28,459,033	(3,027,575)	Employee Pensions and Other Costs.....	28,459,033	28,459,033	-
	1,823,547,433	1,959,481,927	135,934,494	Families.....	1,959,481,927	1,952,218,000	(7,263,927)
	467,804,301	494,880,888	27,076,587	Finance	494,880,888	494,330,980	(549,908)
	102,769,458	93,135,401	(9,634,057)	Growth, Enterprise and Trade.....	93,135,401	93,345,215	209,814
	5,763,429,377	5,882,425,999	118,996,622	Health, Seniors and Active Living.....	5,882,425,999	5,991,044,000	108,618,001
	492,707,859	484,559,422	(8,148,437)	Indigenous and Municipal Relations.....	484,559,422	496,831,000	12,271,578
14	588,350,640	638,814,135	50,463,495	Infrastructure.....	638,814,135	629,325,000	(9,489,135)
	570,561,895	589,221,187	18,659,292	Justice.....	589,221,187	595,772,231	6,551,044
	71,851,169	66,332,143	(5,519,026)	Sport, Culture and Heritage.....	66,332,143	67,150,000	817,857
	141,217,062	142,534,070	1,317,008	Sustainable Development.....	142,534,070	144,199,000	1,664,930
	-	-	-	Enabling Appropriations.....	-	12,086,109	12,086,109
	123,558,450	110,755,746	(12,802,704)	Other Appropriations.....	110,755,746	56,700,000	(54,055,746)
	<u>13,093,605,434</u>	<u>13,440,274,827</u>	<u>346,669,393</u>	TOTAL EXPENSE	<u>13,440,274,827</u>	<u>13,567,303,182</u>	<u>127,028,355</u>

NOTE 1: Debt Servicing expenses included in the Department of Finance expenses are net of cost recoveries and interest income of debt servicing costs on self-supporting debt from Crown Corporations and Government Agencies in the amount of \$1,276,909,714 as at March 31, 2017 (2016 - \$1,185,348,217).

NOTE 2: Certain of the 2015-2016 figures have been reclassified to be consistent with the 2016-2017 presentation.

EXPENSE TYPES

PERSONNEL SERVICES

All salaries and wages paid to Ministers, contract employees and regular civil servants are included in this category. Also included are indemnities, living and constituency allowances paid to M.L.A.'s, overtime, remoteness allowances, shift premiums and other negotiated payments for all employees. The employer portion of mandatory contributions to EI, CPP, Worker's Compensation, etc. are considered as personnel costs and are reported under this category.

GRANTS/TRANSFER PAYMENTS

Payments to various individuals and organizations in support of various projects and programs including bursaries, cultural activities, charitable organizations, etc. Grants, other than for capital purposes, and transfer payments to other governments and government agencies are reported in this category.

TRANSPORTATION

Payments made for the transportation of government personnel, including Ministers and M.L.A.'s, other citizens and commodities are included in this category. Other costs of traveling such as accommodation and meals are recorded separately under the "Other Operating" category.

COMMUNICATION

The cost of telephones, postage, advertising and other costs related to the dissemination of information to the public or to the employees of the government are included in this category.

SUPPLIES AND SERVICES

The cost of goods and services that are used in the current operations of the government such as construction materials, office supplies, utilities, leased space, rental of equipment and vehicles and the payment to outside professional persons and firms are included in this category.

DEBT SERVICING

This includes the costs related to the public debt of the province such as debt redemptions, premiums, interest, and other charges by banks for exchange and other services, etc.

MINOR CAPITAL

This category includes costs for the purchase, construction or improvement of capital assets that are under the established capitalization dollar threshold established for each asset class.

AMORTIZATION

Amortization is the process of allocating the cost of a tangible capital asset, less its residual value, over its estimated useful life in order to match costs with the revenue or public services that they help generate.

OTHER OPERATING

The payments for accommodation and meals for civil servants while on government business are shown under this classification. Also included are computer related expenses, insurance, employer educational assistance and other costs that cannot be included in another category.

SOCIAL ASSISTANCE AND RELATED COSTS

This classification represents expenditures for goods, services and/or benefits provided to citizens for their direct consumption as social assistance provisions.

**SUMMARY OF EXPENSE BY DEPARTMENT
AND EXPENSE TYPE**

For the Year Ended March 31, 2017
(\$ thousands)

Department	Personnel Services	Grants/ Transfer Payments	Transportation	Communication	Supplies and Services
Legislative Assembly.....	34,021	-	350	1,347	10,453
Executive Council.....	4,573	1,300	60	121	74
Agriculture.....	27,868	136,989	1,222	678	3,622
Civil Service Commission.....	21,082	-	121	464	1,123
Education and Training.....	63,364	2,342,211	1,359	2,211	10,798
Employee Pensions and Other Costs.....	201,285	-	-	-	5,906
Families.....	187,875	449,171	3,602	3,341	12,835
Finance.....	85,265	358,501	1,402	3,993	82,354
Growth, Enterprise and Trade.....	32,288	43,017	1,126	1,054	14,374
Health, Seniors and Active Living.....	113,128	23,729	5,225	2,638	40,689
Indigenous and Municipal Relations.....	28,586	503,965	845	622	1,918
Infrastructure.....	146,149	151	13,166	3,338	121,042
Justice.....	371,513	6,516	8,061	3,487	170,777
Sport, Culture and Heritage.....	17,130	48,198	185	898	1,030
Sustainable Development.....	88,026	8,792	5,169	2,475	20,351
Enabling Appropriations.....	-	-	-	-	-
Other Appropriations.....	4,962	1,677	6,806	508	6,294
	<u>1,427,115</u>	<u>3,924,217</u>	<u>48,699</u>	<u>27,175</u>	<u>503,640</u>
Recoveries.....	(208,370)	(421,363)	(1,657)	(1,796)	(52,972)
Net Expense Types.....	<u>1,218,745</u>	<u>3,502,854</u>	<u>47,042</u>	<u>25,379</u>	<u>450,668</u>
Comparison of Expense Types					
2017.....	1,218,745	3,502,854	47,042	25,379	450,668
2016.....	1,204,312	3,495,778	54,800	26,479	445,700
	<u>14,433</u>	<u>7,076</u>	<u>(7,758)</u>	<u>(1,100)</u>	<u>4,968</u>

SUMMARY OF EXPENSE BY DEPARTMENT AND EXPENSE TYPE

Debt Servicing	Other Operating	Social Assistance Related	Minor Capital	Amortization	Total Expenses	Recoveries Into Appropriations	Net Expenses
1	6,117	-	566	-	52,855	-	52,855
-	55	-	18	-	6,201	-	6,201
65	1,947	-	351	254	172,996	(5,393)	167,603
-	1,089	-	71	-	23,950	(2,496)	21,454
1,829	201,003	102,648	295	450	2,726,168	(24,606)	2,701,562
-	10	-	-	-	207,201	(178,742)	28,459
1,862	16,734	1,281,538	1,003	1,882	1,959,843	(361)	1,959,482
249,124	128,590	-	6,342	31,442	947,013	(452,132)	494,881
4,055	3,417	-	150	1,648	101,129	(7,994)	93,135
533	5,691,185	-	1,703	3,596	5,882,426	-	5,882,426
41	18,810	-	82	45	554,914	(70,354)	484,560
193,428	35,011	-	2,043	209,594	723,922	(85,108)	638,814
2,257	34,561	1	718	2,693	600,584	(11,363)	589,221
18	1,573	-	111	52	69,195	(2,863)	66,332
6,918	10,392	-	547	7,167	149,837	(7,303)	142,534
-	-	-	-	-	-	-	-
1	83,679	-	1,449	5,380	110,756	-	110,756
460,132	6,234,173	1,384,187	15,449	264,203	14,288,990	(848,715)	13,440,275
(11,443)	(119,497)	(12,494)	(3,538)	(15,585)	(848,715)	848,715	-
448,689	6,114,676	1,371,693	11,911	248,618	13,440,275	-	13,440,275
448,689	6,114,676	1,371,693	11,911	248,618	13,440,275	-	13,440,275
416,466	5,910,849	1,292,393	17,039	229,789	13,093,605	-	13,093,605
32,223	203,827	79,300	(5,128)	18,829	346,670	-	346,670

**SUMMARY OF DEPARTMENTAL APPROPRIATIONS AND EXPENSES
PART A - OPERATING EXPENSE**

For the Year Ended March 31, 2017

Department	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Legislative Assembly.....	55,429,614	52,854,433	2,575,181
Executive Council.....	6,205,000	6,201,418	3,582
Agriculture.....	180,371,000	167,602,836	12,768,164
Civil Service Commission.....	21,677,000	21,453,840	223,160
Education and Training.....	2,742,160,000	2,701,562,349	40,597,651
Employee Pensions and Other Costs.....	28,459,033	28,459,033	-
Families.....	1,952,218,000	1,959,481,927	(7,263,927)
Finance	494,330,980	494,880,888	(549,908)
Growth, Enterprise and Trade.....	93,345,215	93,135,401	209,814
Health, Seniors and Active Living.....	5,991,044,000	5,882,425,999	108,618,001
Indigenous and Municipal Relations.....	496,831,000	484,559,422	12,271,578
Infrastructure.....	629,325,000	638,814,135	(9,489,135)
Justice.....	595,772,231	589,221,187	6,551,044
Sport, Culture and Heritage.....	67,150,000	66,332,143	817,857
Sustainable Development.....	144,199,000	142,534,070	1,664,930
Enabling Appropriations.....	12,086,109	-	12,086,109
Other Appropriations.....	56,700,000	110,755,746	(54,055,746)
TOTAL EXPENSES	13,567,303,182	13,440,274,827	127,028,355

RECONCILIATION WITH THE APPROPRIATION ACT, 2016, SPECIAL WARRANTS, ETC.

Departmental Appropriations authorized by:

"The Appropriation Act 2016".....	\$ 13,276,317,000
General Statutory Appropriations.....	261,313,000
2016 Printed Estimates of Expenses.....	13,537,630,000
Amount Authorized by Special Warrants.....	47,865,000
	<u>13,585,495,000</u>
Members and Speakers Indemnities and Allowances.....	(2,277,386)
Debt Servicing.....	(15,914,432)
	<u>\$ 13,567,303,182</u>

EXPENSE SUMMARY BY APPROPRIATION

NOTE: Details by department are shown on the following pages. Main estimate authority transfers in accordance with section 33 of the Financial Administration Act, are delineated as follows:

- * Main Estimate Authority transferred from XXVI-1, Canada-Manitoba Enabling Vote, to various departmental appropriations.
- ** Main Estimate Authority transferred from XXVI-2, Internal Service Adjustments, to various departmental appropriations.

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
LEGISLATIVE ASSEMBLY (I)			
1. Indemnities (Statutory)			
Main Estimate.....	5,393,853		
Personnel Services.....		5,393,853	
Net	5,393,853	5,393,853	-
2. Retirement Provisions (Statutory)			
Main Estimate.....	2,918,188		
Personnel Services.....		2,853,681	
Supplies and Services.....		64,507	
Net	2,918,188	2,918,188	-
3. Members' Expenses (Statutory)			
Main Estimate.....	9,567,866		
Personnel Services.....		5,230,183	
Communication.....		286,731	
Other Operating.....		4,050,952	
Net	9,567,866	9,567,866	-
4. Election Financing (Statutory)			
Main Estimate.....	11,155,707		
Personnel Services.....		1,338,736	
Transportation.....		101,376	
Communication.....		430,376	
Supplies and Services.....		8,040,639	
Other Operating.....		1,244,580	
Net	11,155,707	11,155,707	-

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
5. Other Assembly Expenditures			
Main Estimate.....	10,105,000		
Personnel Services.....		7,184,002	
Transportation.....		110,380	
Communication.....		386,427	
Supplies and Services.....		665,500	
Debt Servicing.....		1,042	
Other Operating.....		463,400	
Minor Capital.....		247,570	
Net	<u>10,105,000</u>	<u>9,058,321</u>	<u>1,046,679</u>
6. Office of the Auditor General			
Main Estimate.....	7,119,000		
Personnel Services.....		5,101,780	
Transportation.....		35,662	
Communication.....		74,985	
Supplies and Services.....		680,994	
Debt Servicing.....		170	
Other Operating.....		105,650	
Minor Capital.....		282,595	
Net	<u>7,119,000</u>	<u>6,281,836</u>	<u>837,164</u>
7. Office of the Ombudsman			
Main Estimate.....	3,550,000		
Personnel Services.....		2,721,200	
Transportation.....		10,579	
Communication.....		61,298	
Supplies and Services.....		308,755	
Debt Servicing.....		25	
Other Operating.....		67,304	
Minor Capital.....		19,909	
Net	<u>3,550,000</u>	<u>3,189,070</u>	<u>360,930</u>
8. Office of the Chief Electoral Officer			
Main Estimate.....	1,606,000		
Main Estimate Transfer*.....			
Personnel Services.....		1,233,063	
Transportation.....		31,336	
Communication.....		32,225	
Supplies and Services.....		214,198	
Other Operating.....		76,926	
Net	<u>1,606,000</u>	<u>1,587,748</u>	<u>18,252</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
9. Office of the Children's Advocate			
Main Estimate.....	4,014,000		
Personnel Services.....		2,964,746	
Transportation.....		61,088	
Communication.....		73,700	
Supplies and Services.....		477,920	
Other Operating.....		108,339	
Minor Capital.....		16,051	
Net	<u>4,014,000</u>	<u>3,701,844</u>	<u>312,156</u>
Department Total	<u>55,429,614</u>	<u>52,854,433</u>	<u>2,575,181</u>

Expense Summary by Category

Main Estimate.....	55,429,614		
Personnel Services.....		34,021,244	
Transportation.....		350,421	
Communication.....		1,345,742	
Supplies and Services.....		10,452,513	
Debt Servicing.....		1,237	
Other Operating.....		6,117,151	
Minor Capital.....		566,125	
	<u>55,429,614</u>	<u>52,854,433</u>	<u>2,575,181</u>

EXECUTIVE COUNCIL (II)

1. General Administration

Main Estimate.....	4,107,000		
Main Estimate Transfer*.....	1,200,000		
Main Estimate Transfer***.....	898,000		
Personnel Services.....		4,572,925	
Grants/Transfer Payments.....		1,300,000	
Transportation.....		59,554	
Communication.....		122,503	
Supplies and Services.....		73,585	
Debt Servicing.....		148	
Other Operating.....		54,914	
Minor Capital.....		17,789	
Net	<u>6,205,000</u>	<u>6,201,418</u>	<u>3,582</u>

Department Total	<u>6,205,000</u>	<u>6,201,418</u>	<u>3,582</u>
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Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	4,107,000		
Main Estimate Transfer*.....	1,200,000		
Main Estimate Transfer***.....	898,000		
Personnel Services.....		4,572,925	
Grants/Transfer Payments.....		1,300,000	
Transportation.....		59,554	
Communication.....		122,503	
Supplies and Services.....		73,585	
Debt Servicing.....		148	
Other Operating.....		54,914	
Minor Capital.....		17,789	
	<u>6,205,000</u>	<u>6,201,418</u>	<u>3,582</u>

AGRICULTURE (III)

1. Administration and Finance

Main Estimate.....	4,402,000		
Personnel Services.....		2,824,071	
Transportation.....		74,763	
Communication.....		84,529	
Supplies and Services.....		101,128	
Debt Servicing.....		19	
Other Operating.....		245,884	
Minor Capital.....		13,166	
Net	<u>4,402,000</u>	<u>3,343,560</u>	<u>1,058,440</u>

2. Policy and Agri-Innovation

Main Estimate.....	10,403,000		
Personnel Services.....		3,415,267	
Grants/Transfer Payments.....		4,698,337	
Transportation.....		119,632	
Communication.....		69,594	
Supplies and Services.....		205,106	
Other Operating.....		209,320	
Minor Capital.....		8,517	
Net	<u>10,403,000</u>	<u>8,725,773</u>	<u>1,677,227</u>

3. Risk Management, Credit and Income Support Programs

Main Estimate.....	134,729,000		
Grants/Transfer Payments.....		128,875,958	
Recoveries into Appropriation.....		(596,895)	
Net	<u>134,729,000</u>	<u>128,279,063</u>	<u>6,449,937</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
4. Agri-Industry Development and Advancement			
Main Estimate.....	21,673,000		
Personnel Services.....		15,870,203	
Grants/Transfer Payments.....		1,005,467	
Transportation.....		799,289	
Communication.....		282,065	
Supplies and Services.....		3,083,581	
Debt Servicing.....		76	
Other Operating.....		1,022,491	
Minor Capital.....		305,625	
Recoveries into Appropriation.....		(2,300,000)	
Net	<u>21,673,000</u>	<u>20,068,797</u>	<u>1,604,203</u>
5. Agri-Food			
Main Estimate.....	8,836,000		
Personnel Services.....		5,758,321	
Grants/Transfer Payments.....		2,409,414	
Transportation.....		228,317	
Communication.....		242,163	
Supplies and Services.....		231,650	
Debt Servicing.....		17	
Other Operating.....		468,911	
Minor Capital.....		23,648	
Recoveries into Appropriation.....		(2,496,025)	
Net	<u>8,836,000</u>	<u>6,866,416</u>	<u>1,969,584</u>
6. Costs Related to Capital Assets			
Main Estimate.....	328,000		
Debt Servicing.....		64,919	
Amortization.....		254,308	
Net	<u>328,000</u>	<u>319,227</u>	<u>8,773</u>
Department Total	<u>180,371,000</u>	<u>167,602,836</u>	<u>12,768,164</u>
Expense Summary by Category			
Main Estimate.....	180,371,000		
Personnel Services.....		27,867,862	
Grants/Transfer Payments.....		136,989,176	
Transportation.....		1,222,001	
Communication.....		678,351	
Supplies and Services.....		3,621,465	
Debt Servicing.....		65,031	
Other Operating.....		1,946,606	
Minor Capital.....		350,956	
Amortization.....		254,308	
Recoveries into Appropriation.....		(5,392,920)	
	<u>180,371,000</u>	<u>167,602,836</u>	<u>12,768,164</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
CIVIL SERVICE COMMISSION (XVII)			
1. Civil Service Commission			
Main Estimate.....	21,677,000		
Personnel Services.....		21,082,020	
Transportation.....		121,462	
Communication.....		463,336	
Supplies and Services.....		1,122,476	
Debt Servicing.....		3	
Other Operating.....		1,089,171	
Minor Capital.....		71,150	
Recoveries into Appropriation.....		(2,495,778)	
Net	<u>21,677,000</u>	<u>21,453,840</u>	<u>223,160</u>
Department Total	<u>21,677,000</u>	<u>21,453,840</u>	<u>223,160</u>

Expense Summary by Category

Main Estimate.....	21,677,000		
Personnel Services.....		21,082,020	
Transportation.....		121,462	
Communication.....		463,336	
Supplies and Services.....		1,122,476	
Debt Servicing.....		3	
Other Operating.....		1,089,171	
Minor Capital.....		71,150	
Recoveries into Appropriation.....		(2,495,778)	
	<u>21,677,000</u>	<u>21,453,840</u>	<u>223,160</u>

EDUCATION AND TRAINING (XVI)

1. Administration and Finance

Main Estimate.....	2,582,000		
Main Estimate Transfer**	250,000		
Personnel Services.....		2,490,625	
Transportation.....		49,829	
Communication.....		69,381	
Supplies and Services.....		60,206	
Debt Servicing.....		70	
Other Operating.....		131,410	
Minor Capital.....		9,614	
Net	<u>2,832,000</u>	<u>2,811,135</u>	<u>20,865</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. School Programs			
Main Estimate.....	26,373,000		
Personnel Services.....		16,888,328	
Grants/Transfer Payments.....		1,268,547	
Transportation.....		526,931	
Communication.....		650,150	
Supplies and Services.....		2,077,360	
Debt Servicing.....		2,563	
Other Operating.....		1,705,929	
Social Assistance Related.....		85,135	
Minor Capital.....		128,755	
Net	<u>26,373,000</u>	<u>23,333,698</u>	<u>3,039,302</u>
3. Bureau de l'éducation française			
Main Estimate.....	9,730,000		
Personnel Services.....		4,229,652	
Grants/Transfer Payments.....		3,426,906	
Transportation.....		60,251	
Communication.....		147,079	
Supplies and Services.....		874,007	
Debt Servicing.....		163	
Other Operating.....		354,578	
Minor Capital.....		8,431	
Net	<u>9,730,000</u>	<u>9,101,067</u>	<u>628,933</u>
4. Education and School Tax Credits			
Main Estimate.....	335,361,000		
Grants/Transfer Payments.....		328,354,244	
Net	<u>335,361,000</u>	<u>328,354,244</u>	<u>7,006,756</u>
5. Support to Schools			
Main Estimate.....	1,353,507,000		
Special Warrant.....	722,000		
Personnel Services.....		3,776,334	
Grants/Transfer Payments.....		1,156,989,744	
Transportation.....		63,563	
Communication.....		95,139	
Supplies and Services.....		3,248,473	
Debt Servicing.....		2,636	
Other Operating.....		189,710,291	
Minor Capital.....		15,674	
Net	<u>1,354,229,000</u>	<u>1,353,901,854</u>	<u>327,146</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
6. Advanced and Adult Learning			
Main Estimate.....	759,766,000		
Personnel Services.....		6,440,088	
Grants/Transfer Payments.....		731,407,005	
Transportation.....		49,034	
Communication.....		240,196	
Supplies and Services.....		519,247	
Debt Servicing.....		1,484,005	
Other Operating.....		6,466,508	
Minor Capital.....		24,565	
Recoveries into Appropriation.....		(4,843,238)	
Net	<u>759,766,000</u>	<u>741,787,410</u>	<u>17,978,590</u>
7. Workforce Training and Immigration Services			
Main Estimate.....	120,177,000		
Main Estimate Transfer*.....	3,000,000		
Special Warrant.....	4,420,000		
Personnel Services.....		24,087,825	
Grants/Transfer Payments.....		3,219,997	
Transportation.....		320,233	
Communication.....		688,865	
Supplies and Services.....		1,564,622	
Debt Servicing.....		31,153	
Other Operating.....		1,549,454	
Minor Capital.....		77,714	
Social Assistance Related.....		100,877,240	
Recoveries into Appropriation.....		(12,494,000)	
Net	<u>127,597,000</u>	<u>119,923,103</u>	<u>7,673,897</u>
8. Children and Youth Services			
Main Estimate.....	47,220,000		
Personnel Services.....		5,451,352	
Grants/Transfer Payments.....		39,427,100	
Transportation.....		289,605	
Communication.....		319,462	
Supplies and Services.....		2,454,567	
Debt Servicing.....		1,473	
Other Operating.....		1,084,953	
Minor Capital.....		30,527	
Social Assistance Related.....		1,685,674	
Recoveries into Appropriation.....		(7,268,899)	
Net	<u>47,220,000</u>	<u>43,475,814</u>	<u>3,744,186</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
9. Capital Funding			
Main Estimate.....	78,117,000		
Grants/Transfer Payments.....		78,117,000	
Net	<u>78,117,000</u>	<u>78,117,000</u>	<u>-</u>
10. Costs Related to Capital Assets			
Main Estimate.....	935,000		
Debt Servicing.....		306,688	
Amortization.....		450,336	
Net	<u>935,000</u>	<u>757,024</u>	<u>177,976</u>
Department Total	<u>2,742,160,000</u>	<u>2,701,562,349</u>	<u>40,597,651</u>

Expense Summary by Category

Main Estimate.....	2,733,768,000		
Main Estimate Transfer*.....	3,000,000		
Main Estimate Transfer**.....	250,000		
Special Warrant.....	5,142,000		
Personnel Services.....		63,364,204	
Grants/Transfer Payments.....		2,342,210,543	
Transportation.....		1,359,446	
Communication.....		2,210,272	
Supplies and Services.....		10,798,482	
Debt Servicing.....		1,828,751	
Other Operating.....		201,003,123	
Social Assistance Related.....		102,648,049	
Minor Capital.....		295,280	
Amortization.....		450,336	
Recoveries into Appropriation.....		(24,606,137)	
	<u>2,742,160,000</u>	<u>2,701,562,349</u>	<u>40,597,651</u>

EMPLOYEE PENSIONS AND OTHER COSTS (VI)

1. Employee Pensions and Other Costs

Main Estimate.....	14,735,000		
Main Estimate Transfer**.....	13,724,033		
Personnel Services.....		201,284,955	
Supplies and Services.....		5,906,102	
Other Operating.....		10,000	
Recoveries into Appropriation.....		(178,742,024)	
Net	<u>28,459,033</u>	<u>28,459,033</u>	<u>-</u>
Department Total	<u>28,459,033</u>	<u>28,459,033</u>	<u>-</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	14,735,000		
Main Estimate Transfer**	13,724,033		
Personnel Services.....		201,284,955	
Supplies and Services.....		5,906,102	
Other Operating.....		10,000	
Recoveries into Appropriation.....		(178,742,024)	
	<u>28,459,033</u>	<u>28,459,033</u>	<u>-</u>

FAMILIES (IX)

1. Administration and Finance

Main Estimate.....	7,839,000		
Personnel Services.....		6,227,755	
Transportation.....		95,579	
Communication.....		179,862	
Supplies and Services.....		548,918	
Debt Servicing.....		167	
Other Operating.....		602,273	
Minor Capital.....		131,889	
Net	<u>7,839,000</u>	<u>7,786,443</u>	<u>52,557</u>

2. Community Service Delivery

Main Estimate.....	1,082,258,000		
Special Warrant.....	22,881,000		
Personnel Services.....		127,088,450	
Grants/Transfer Payments.....		13,548,303	
Transportation.....		2,366,341	
Communication.....		2,597,798	
Supplies and Services.....		4,910,844	
Debt Servicing.....		48,766	
Other Operating.....		7,804,298	
Minor Capital.....		439,524	
Social Assistance Related.....		935,393,930	
Recoveries into Appropriation.....		(360,785)	
Net	<u>1,105,139,000</u>	<u>1,093,837,469</u>	<u>11,301,531</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Community Engagement and Corporate Services			
Main Estimate.....	224,451,000		
Special Warrant.....	1,712,000		
Personnel Services.....		12,989,681	
Grants/Transfer Payments.....		165,590,033	
Transportation.....		520,212	
Communication.....		211,369	
Supplies and Services.....		1,725,552	
Debt Servicing.....		1,430,813	
Other Operating.....		5,049,688	
Social Assistance Related.....		36,285,577	
Minor Capital.....		358,160	
Net	<u>226,163,000</u>	<u>224,161,085</u>	<u>2,001,915</u>
4. Child and Family Services			
Main Estimate.....	483,699,000		
Personnel Services.....		41,569,313	
Grants/Transfer Payments.....		142,965,631	
Transportation.....		619,341	
Communication.....		351,641	
Supplies and Services.....		5,649,409	
Debt Servicing.....		18,221	
Other Operating.....		3,278,063	
Social Assistance Related.....		309,858,937	
Minor Capital.....		72,929	
Net	<u>483,699,000</u>	<u>504,383,485</u>	<u>(20,684,485)</u>
5. Housing			
Main Estimate.....	127,067,000		
Grants/Transfer Payments.....		127,067,000	
Net	<u>127,067,000</u>	<u>127,067,000</u>	<u>-</u>
6. Costs Related to Capital Assets			
Main Estimate.....	2,311,000		
Debt Servicing.....		364,025	
Amortization.....		1,882,420	
Net	<u>2,311,000</u>	<u>2,246,445</u>	<u>64,555</u>
Department Total	<u>1,952,218,000</u>	<u>1,959,481,927</u>	<u>(7,263,927)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	1,927,625,000		
Special Warrant.....	24,593,000		
Personnel Services.....		187,875,199	
Grants/Transfer Payments.....		449,170,967	
Transportation.....		3,601,473	
Communication.....		3,340,670	
Supplies and Services.....		12,834,723	
Debt Servicing.....		1,861,992	
Other Operating.....		16,734,322	
Social Assistance Related.....		1,281,538,444	
Minor Capital.....		1,002,502	
Amortization.....		1,882,420	
Recoveries into Appropriation.....		(360,785)	
	<u>1,952,218,000</u>	<u>1,959,481,927</u>	<u>(7,263,927)</u>

FINANCE (VII)

1. Administration and Finance

Main Estimate.....	5,164,000		
Personnel Services.....		4,497,486	
Transportation.....		62,137	
Communication.....		108,286	
Supplies and Services.....		183,537	
Debt Servicing.....		44	
Other Operating.....		233,708	
Minor Capital.....		13,504	
Net	<u>5,164,000</u>	<u>5,098,702</u>	<u>65,298</u>

2. Fiscal and Financial Management

Main Estimate.....	30,904,703		
Personnel Services.....		22,668,766	
Grants/Transfer Payments.....		(900)	
Transportation.....		180,024	
Communication.....		1,343,880	
Supplies and Services.....		1,647,222	
Debt Servicing.....		33,401	
Other Operating.....		8,795,883	
Minor Capital.....		87,333	
Recoveries into Appropriation.....		(2,821,107)	
Net	<u>30,904,703</u>	<u>31,934,502</u>	<u>(1,029,799)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Treasury Board Secretariat			
Main Estimate.....	3,692,000		
Main Estimate Transfer**	473,431		
Personnel Services.....		3,104,318	
Transportation.....		27,166	
Communication.....		43,025	
Supplies and Services.....		821,399	
Other Operating.....		167,135	
Minor Capital.....		1,622	
Net	<u>4,165,431</u>	<u>4,164,665</u>	<u>766</u>
4. Priorities and Planning			
Main Estimate.....	1,625,000		
Main Estimate Transfer**	230,982		
Personnel Services.....		1,603,618	
Transportation.....		38,439	
Communication.....		34,636	
Supplies and Services.....		103,278	
Other Operating.....		70,893	
Minor Capital.....		5,118	
Net	<u>1,855,982</u>	<u>1,855,982</u>	<u>-</u>
5. Intergovernmental Affairs			
Main Estimate.....	2,511,297		
Personnel Services.....		1,692,462	
Transportation.....		55,648	
Communication.....		36,312	
Supplies and Services.....		129,971	
Debt Servicing.....		412	
Other Operating.....		26,188,121	
Minor Capital.....		21,899	
Recoveries into Appropriation.....		(25,970,444)	
Net	<u>2,511,297</u>	<u>2,154,381</u>	<u>356,916</u>
6. Central Services			
Main Estimate.....	147,479,000		
Personnel Services.....		51,690,415	
Grants/Transfer Payments.....		1,567,306	
Transportation.....		1,021,594	
Communication.....		2,240,865	
Supplies and Services.....		78,443,847	
Debt Servicing.....		948	
Other Operating.....		93,097,808	
Minor Capital.....		6,212,572	
Recoveries into Appropriation.....		(87,619,081)	
Net	<u>147,479,000</u>	<u>146,656,274</u>	<u>822,726</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
7. Costs Related to Capital Assets			
Main Estimate.....	69,280,000		
Debt Servicing.....		36,275,292	
Amortization.....		31,442,384	
Net	<u>69,280,000</u>	<u>67,717,676</u>	<u>1,562,324</u>
8. Net Tax Credit Payments			
Main Estimate.....	18,885,000		
Grants/Transfer Payments.....		356,934,267	
Recoveries into Appropriation.....		(335,721,128)	
Net	<u>18,885,000</u>	<u>21,213,139</u>	<u>(2,328,139)</u>
9. Public Debt (Statutory)			
Main Estimate.....	214,085,567		
Personnel Services.....		7,765	
Transportation.....		17,325	
Communication.....		186,151	
Supplies and Services.....		1,024,234	
Debt Servicing.....		212,813,685	
Other Operating.....		36,407	
Net	<u>214,085,567</u>	<u>214,085,567</u>	<u>-</u>
Departmental Total	<u>494,330,980</u>	<u>494,880,888</u>	<u>(549,908)</u>
Expense Summary by Category			
Main Estimate.....	493,626,567		
Main Estimate Transfer**.....	704,413		
Personnel Services.....		85,264,830	
Grants/Transfer Payments.....		358,500,673	
Transportation.....		1,402,333	
Communication.....		3,993,155	
Supplies and Services.....		82,353,488	
Debt Servicing.....		249,123,782	
Other Operating.....		128,589,955	
Minor Capital.....		6,342,048	
Amortization.....		31,442,384	
Recoveries into Appropriation.....		(452,131,760)	
	<u>494,330,980</u>	<u>494,880,888</u>	<u>(549,908)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
GROWTH, ENTERPRISE AND TRADE (X)			
1. Administration and Finance			
Main Estimate.....	4,185,000		
Main Estimate Transfer**	438,871		
Personnel Services.....		3,969,179	
Transportation.....		57,466	
Communication.....		97,999	
Supplies and Services.....		249,352	
Debt Servicing.....		101	
Other Operating.....		212,754	
Minor Capital.....		17,170	
Net	<u>4,623,871</u>	<u>4,604,021</u>	<u>19,850</u>
2. Business Services			
Main Estimate.....	29,174,000		
Personnel Services.....		3,129,826	
Grants/Transfer Payments.....		26,677,472	
Transportation.....		41,545	
Communication.....		97,264	
Supplies and Services.....		211,992	
Debt Servicing.....		3,261,649	
Other Operating.....		295,708	
Minor Capital.....		12,210	
Recoveries into Appropriation.....		(4,864,378)	
Net	<u>29,174,000</u>	<u>28,863,288</u>	<u>310,712</u>
3. Labour Programs			
Main Estimate.....	16,691,000		
Personnel Services.....		12,060,399	
Grants/Transfer Payments.....		75,000	
Transportation.....		368,566	
Communication.....		268,883	
Supplies and Services.....		734,909	
Debt Servicing.....		68	
Other Operating.....		795,952	
Minor Capital.....		28,771	
Net	<u>16,691,000</u>	<u>14,332,548</u>	<u>2,358,452</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
4. Trade and Tourism			
Main Estimate.....	15,121,000		
Personnel Services.....		3,216,462	
Grants/Transfer Payments.....		11,649,156	
Transportation.....		172,682	
Communication.....		317,061	
Supplies and Services.....		662,691	
Debt Servicing.....		1,266	
Other Operating.....		464,609	
Minor Capital.....		1,969	
Recoveries into Appropriation.....		(1,500,000)	
Net	<u>15,121,000</u>	<u>14,985,896</u>	<u>135,104</u>
5. Community and Economic Growth			
Main Estimate.....	4,388,000		
Special Warrant.....	1,432,000		
Personnel Services.....		2,252,828	
Grants/Transfer Payments.....		4,614,992	
Transportation.....		90,568	
Communication.....		63,273	
Supplies and Services.....		32,564	
Other Operating.....		204,141	
Minor Capital.....		1,171	
Recoveries into Appropriation.....		(1,629,464)	
Net	<u>5,820,000</u>	<u>5,630,073</u>	<u>189,927</u>
6. Resource Development			
Main Estimate.....	10,691,000		
Main Estimate Transfer***.....	326,344		
Special Warrant.....	8,555,000		
Personnel Services.....		7,659,279	
Transportation.....		395,457	
Communication.....		210,102	
Supplies and Services.....		12,482,280	
Debt Servicing.....		97,597	
Other Operating.....		1,443,759	
Minor Capital.....		88,642	
Net	<u>19,572,344</u>	<u>22,377,116</u>	<u>(2,804,772)</u>
7. Costs Related to Capital Assets			
Main Estimate.....	2,343,000		
Amortization.....		1,648,306	
Debt Servicing.....		694,153	
Net	<u>2,343,000</u>	<u>2,342,459</u>	<u>541</u>
Department Total	<u>93,345,215</u>	<u>93,135,401</u>	<u>209,814</u>

Department and Appropriations	Amount Authorized	Amount Expended	Unexpended Balance
	\$	\$	\$
Expense Summary by Category			
Main Estimate.....	82,593,000		
Main Estimate Transfer**	765,215		
Special Warrant.....	9,987,000		
Personnel Services.....		32,287,973	
Grants/Transfer Payments.....		43,016,620	
Transportation.....		1,126,284	
Communication.....		1,054,582	
Supplies and Services.....		14,373,788	
Debt Servicing.....		4,054,834	
Other Operating.....		3,416,923	
Minor Capital.....		149,933	
Amortization.....		1,648,306	
Recoveries into Appropriation.....		(7,993,842)	
	<u>93,345,215</u>	<u>93,135,401</u>	<u>209,814</u>

HEALTH, SENIORS AND ACTIVE LIVING (XXI)

1. Administration and Finance

Main Estimate.....	10,608,000		
Main Estimate Transfer**	96,000		
Personnel Services.....		9,059,376	
Grants/Transfer Payments.....		425,446	
Transportation.....		66,634	
Communication.....		134,437	
Supplies and Services.....		431,139	
Debt Servicing.....		17,903	
Other Operating.....		451,740	
Minor Capital.....		38,318	
Net	<u>10,704,000</u>	<u>10,624,993</u>	<u>79,007</u>

2. Provincial Policy and Programs

Main Estimate.....	34,807,000		
Personnel Services.....		19,457,807	
Grants/Transfer Payments.....		328,833	
Transportation.....		179,328	
Communication.....		654,519	
Supplies and Services.....		7,085,959	
Debt Servicing.....		40	
Other Operating.....		5,429,517	
Minor Capital.....		820,411	
Net	<u>34,807,000</u>	<u>33,956,414</u>	<u>850,586</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Health Workforce Secretariat			
Main Estimate.....	9,857,000		
Main Estimate Transfer**	100,000		
Special Warrant.....	275,000		
Personnel Services.....		8,086,245	
Grants/Transfer Payments.....		5,245	
Transportation.....		21,432	
Communication.....		412,402	
Supplies and Services.....		917,248	
Other Operating.....		766,021	
Minor Capital.....		4,838	
Net	<u>10,232,000</u>	<u>10,213,431</u>	<u>18,569</u>
4. Public Health and Primary Health Care			
Main Estimate.....	27,990,000		
Personnel Services.....		15,909,970	
Grants/Transfer Payments.....		4,101	
Transportation.....		310,456	
Communication.....		758,409	
Supplies and Services.....		3,845,947	
Debt Servicing.....		6,408	
Other Operating.....		988,294	
Minor Capital.....		117,876	
Net	<u>27,990,000</u>	<u>21,941,461</u>	<u>6,048,539</u>
5. Regional Policy and Programs			
Main Estimate.....	15,989,000		
Main Estimate Transfer**	44,000		
Special Warrant.....	659,000		
Personnel Services.....		6,936,435	
Grants/Transfer Payments.....		19,600	
Transportation.....		4,034,807	
Communication.....		305,330	
Supplies and Services.....		2,713,503	
Debt Servicing.....		96	
Other Operating.....		2,428,962	
Minor Capital.....		243,134	
Net	<u>16,692,000</u>	<u>16,681,867</u>	<u>10,133</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
6. Seniors and Active Living			
Main Estimate.....	48,858,000		
Personnel Services.....		3,709,099	
Grants/Transfer Payments.....		22,945,281	
Transportation.....		95,405	
Communication.....		50,526	
Supplies and Services.....		1,306,970	
Debt Servicing.....		11	
Other Operating.....		15,497,897	
Minor Capital.....		30,458	
Net	<u>48,858,000</u>	<u>43,635,647</u>	<u>5,222,353</u>
7. Health Services Insurance Fund			
Main Estimate.....	5,639,451,000		
Personnel Services.....		49,968,702	
Transportation.....		517,140	
Communication.....		322,337	
Supplies and Services.....		24,388,531	
Debt Servicing.....		(17,993)	
Other Operating.....		5,501,612,120	
Minor Capital.....		448,004	
Net	<u>5,639,451,000</u>	<u>5,577,238,841</u>	<u>62,212,159</u>
8. Capital Funding			
Main Estimate.....	198,187,000		
Other Operating.....		164,010,345	
Net	<u>198,187,000</u>	<u>164,010,345</u>	<u>34,176,655</u>
9. Costs Related to Capital Assets			
Main Estimate.....	4,123,000		
Debt Servicing.....		526,709	
Amortization.....		3,596,291	
Net	<u>4,123,000</u>	<u>4,123,000</u>	<u>-</u>
Department Total	<u>5,991,044,000</u>	<u>5,882,425,999</u>	<u>108,618,001</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	5,989,870,000		
Main Estimate Transfer**	240,000		
Special Warrant.....	934,000		
Personnel Services.....		113,127,634	
Grants/Transfer Payments.....		23,728,506	
Transportation.....		5,225,202	
Communication.....		2,637,960	
Supplies and Services.....		40,689,297	
Debt Servicing.....		533,174	
Other Operating.....		5,691,184,896	
Minor Capital.....		1,703,039	
Amortization.....		3,596,291	
	<u>5,991,044,000</u>	<u>5,882,425,999</u>	<u>108,618,001</u>

INDIGENOUS AND MUNICIPAL RELATIONS (XIII)

1. Administration and Finance

Main Estimate.....	4,027,000		
Personnel Services.....		3,424,800	
Transportation.....		104,308	
Communication.....		120,259	
Supplies and Services.....		152,792	
Debt Servicing.....		1,942	
Other Operating.....		219,271	
Minor Capital.....		1,281	
Net	<u>4,027,000</u>	<u>4,024,653</u>	<u>2,347</u>

2. Community Planning and Development

Main Estimate.....	58,978,000		
Personnel Services.....		6,829,594	
Grants/Transfer Payments.....		51,383,795	
Transportation.....		131,695	
Communication.....		120,919	
Supplies and Services.....		148,006	
Debt Servicing.....		98	
Other Operating.....		844,776	
Minor Capital.....		10,340	
Recoveries into Appropriation.....		(4,410,494)	
Net	<u>58,978,000</u>	<u>55,058,729</u>	<u>3,919,271</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Infrastructure and Municipal Services			
Main Estimate.....	16,375,000		
Personnel Services.....		12,731,967	
Grants/Transfer Payments.....		2,375,642	
Transportation.....		345,536	
Communication.....		279,366	
Supplies and Services.....		531,399	
Debt Servicing.....		30	
Other Operating.....		17,260,733	
Minor Capital.....		39,899	
Recoveries into Appropriation.....		(19,771,000)	
Net	<u>16,375,000</u>	<u>13,793,572</u>	<u>2,581,428</u>
4. Financial Assistance to Municipalities			
Main Estimate.....	386,587,000		
Grants/Transfer Payments.....		429,905,286	
Recoveries into Appropriation.....		(46,173,000)	
Net	<u>386,587,000</u>	<u>383,732,286</u>	<u>2,854,714</u>
5. Indigenous and Northern Affairs			
Main Estimate.....	30,768,000		
Personnel Services.....		5,599,585	
Grants/Transfer Payments.....		20,300,639	
Transportation.....		263,597	
Communication.....		100,657	
Supplies and Services.....		1,085,868	
Debt Servicing.....		870	
Other Operating.....		484,804	
Minor Capital.....		30,627	
Net	<u>30,768,000</u>	<u>27,866,647</u>	<u>2,901,353</u>
6. Costs Related to Capital Assets			
Main Estimate.....	96,000		
Debt Servicing.....		38,318	
Amortization.....		45,217	
Net	<u>96,000</u>	<u>83,535</u>	<u>12,465</u>
Department Total	<u>496,831,000</u>	<u>484,559,422</u>	<u>12,271,578</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	496,831,000		
Personnel Services.....		28,585,946	
Grants/Transfer Payments.....		503,965,362	
Transportation.....		845,136	
Communication.....		621,201	
Supplies and Services.....		1,918,065	
Debt Servicing.....		41,258	
Other Operating.....		18,809,584	
Minor Capital.....		82,147	
Amortization.....		45,217	
Recoveries into Appropriation.....		(70,354,494)	
	<u>496,831,000</u>	<u>484,559,422</u>	<u>12,271,578</u>

INFRASTRUCTURE (XV)

1. Corporate Services

Main Estimate.....	9,181,000		
Personnel Services.....		15,417,079	
Transportation.....		416,402	
Communication.....		307,761	
Supplies and Services.....		2,308,267	
Debt Servicing.....		6,479	
Other Operating.....		2,602,595	
Minor Capital.....		1,234,913	
Recoveries into Appropriation.....		(14,195,502)	
Net	<u>9,181,000</u>	<u>8,097,994</u>	<u>1,083,006</u>

2. Highways, Transportation and Water Control Programs

Main Estimate.....	46,405,000		
Special Warrant.....	(1,364,000)		
Personnel Services.....		45,309,634	
Grants/Transfer Payments.....		151,300	
Transportation.....		1,931,028	
Communication.....		915,525	
Supplies and Services.....		3,074,105	
Debt Servicing.....		33,031	
Other Operating.....		24,919,991	
Minor Capital.....		142,749	
Recoveries into Appropriation.....		(15,634,999)	
Net	<u>45,041,000</u>	<u>60,842,364</u>	<u>(15,801,364)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Infrastructure Works			
Main Estimate.....	182,575,000		
Main Estimate Transfer**	1,556,000		
Special Warrant.....	4,000,000		
Personnel Services.....		83,219,958	
Transportation.....		10,710,185	
Communication.....		2,030,876	
Supplies and Services.....		115,579,099	
Debt Servicing.....		1,517	
Other Operating.....		7,221,747	
Minor Capital.....		652,850	
Recoveries into Appropriation.....		(31,284,568)	
Net	<u>188,131,000</u>	<u>188,131,664</u>	<u>(664)</u>
4. Emergency Management and Public Safety			
Main Estimate.....	2,714,000		
Main Estimate Transfer**	40,000		
Personnel Services.....		2,202,785	
Transportation.....		107,862	
Communication.....		83,353	
Supplies and Services.....		80,521	
Other Operating.....		267,125	
Minor Capital.....		12,626	
Net	<u>2,754,000</u>	<u>2,754,272</u>	<u>(272)</u>
5. Costs Related to Capital Assets			
Main Estimate.....	384,218,000		
Debt Servicing.....		193,387,397	
Amortization.....		209,593,544	
Recoveries into Appropriation.....		(23,993,100)	
Net	<u>384,218,000</u>	<u>378,987,841</u>	<u>5,230,159</u>
Department Total	<u>629,325,000</u>	<u>638,814,135</u>	<u>(9,489,135)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	625,093,000		
Main Estimate Transfer**	1,596,000		
Special Warrant.....	2,636,000		
Personnel Services.....		146,149,456	
Grants/Transfer Payments.....		151,300	
Transportation.....		13,165,477	
Communication.....		3,337,515	
Supplies and Services.....		121,041,992	
Debt Servicing.....		193,428,424	
Other Operating.....		35,011,458	
Minor Capital.....		2,043,138	
Amortization.....		209,593,544	
Recoveries into Appropriation.....		(85,108,169)	
	<u>629,325,000</u>	<u>638,814,135</u>	<u>(9,489,135)</u>

JUSTICE (IV)

1. Administration and Finance

Main Estimate.....	4,212,000		
Main Estimate Transfer**	58,001		
Personnel Services.....		3,219,038	
Transportation.....		25,202	
Communication.....		71,092	
Supplies and Services.....		487,795	
Debt Servicing.....		271	
Other Operating.....		328,565	
Minor Capital.....		11,718	
Net	<u>4,270,001</u>	<u>4,143,681</u>	<u>126,320</u>

2. Criminal Law

Main Estimate.....	49,302,000		
Personnel Services.....		34,725,017	
Grants/Transfer Payments.....		2,730,392	
Transportation.....		891,928	
Communication.....		519,740	
Supplies and Services.....		2,308,893	
Debt Servicing.....		1,478	
Other Operating.....		4,758,681	
Minor Capital.....		34,549	
Net	<u>49,302,000</u>	<u>45,970,678</u>	<u>3,331,322</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Civil Law			
Main Estimate.....	47,726,000		
Personnel Services.....		32,062,376	
Grants/Transfer Payments.....		85,000	
Transportation.....		1,383,752	
Communication.....		236,349	
Supplies and Services.....		2,436,422	
Debt Servicing.....		70	
Other Operating.....		18,004,253	
Minor Capital.....		21,905	
Recoveries into Appropriation.....		(8,072,788)	
Net	<u>47,726,000</u>	<u>46,157,339</u>	<u>1,568,661</u>
4. Community Safety			
Main Estimate.....	407,305,000		
Main Estimate Transfer**.....	3,561,353		
Special Warrant.....	4,573,000		
Personnel Services.....		240,689,702	
Grants/Transfer Payments.....		3,534,458	
Transportation.....		2,315,741	
Communication.....		1,321,807	
Supplies and Services.....		163,329,683	
Debt Servicing.....		4,619	
Other Operating.....		7,052,402	
Social Assistance Related.....		1,198	
Minor Capital.....		479,537	
Recoveries into Appropriation.....		(3,290,574)	
Net	<u>415,439,353</u>	<u>415,438,573</u>	<u>780</u>
5. Courts			
Main Estimate.....	61,533,000		
Main Estimate Transfer**.....	1,735,877		
Personnel Services.....		51,664,626	
Grants/Transfer Payments.....		53,200	
Transportation.....		3,348,737	
Communication.....		1,102,109	
Supplies and Services.....		1,810,996	
Debt Servicing.....		1,278,346	
Other Operating.....		3,858,696	
Minor Capital.....		152,160	
Net	<u>63,268,877</u>	<u>63,268,870</u>	<u>7</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
6. Consumer Protection			
Main Estimate.....	11,880,000		
Personnel Services.....		9,152,448	
Grants/Transfer Payments.....		113,000	
Transportation.....		95,735	
Communication.....		236,766	
Supplies and Services.....		402,792	
Debt Servicing.....		30,722	
Other Operating.....		558,583	
Minor Capital.....		18,253	
Net	<u>11,880,000</u>	<u>10,608,299</u>	<u>1,271,701</u>
7. Costs Related to Capital Assets			
Main Estimate.....	3,886,000		
Debt Servicing.....		941,057	
Amortization.....		2,692,690	
Net	<u>3,886,000</u>	<u>3,633,747</u>	<u>252,253</u>
Department Total	<u>595,772,231</u>	<u>589,221,187</u>	<u>6,551,044</u>
Expense Summary by Category			
Main Estimate.....	585,844,000		
Main Estimate Transfer**	5,355,231		
Special Warrant.....	4,573,000		
Personnel Services.....		371,513,207	
Grants/Transfer Payments.....		6,516,050	
Transportation.....		8,061,095	
Communication.....		3,487,863	
Supplies and Services.....		170,776,581	
Debt Servicing.....		2,256,563	
Other Operating.....		34,561,180	
Social Assistance Related.....		1,198	
Minor Capital.....		718,122	
Amortization.....		2,692,690	
Recoveries into Appropriation.....		(11,363,362)	
	<u>595,772,231</u>	<u>589,221,187</u>	<u>6,551,044</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
SPORT, CULTURE AND HERITAGE (XIV)			
1. Administration and Finance			
Main Estimate.....	4,994,000		
Main Estimate Transfer*.....	584,000		
Personnel Services.....		4,146,931	
Grants/Transfer Payments.....		79,979	
Transportation.....		61,328	
Communication.....		148,193	
Supplies and Services.....		382,152	
Debt Servicing.....		1,462	
Other Operating.....		620,509	
Minor Capital.....		28,181	
Net	<u>5,578,000</u>	<u>5,468,735</u>	<u>109,265</u>
2. Sport, Culture and Heritage Programs			
Main Estimate.....	52,193,000		
Personnel Services.....		3,400,174	
Grants/Transfer Payments.....		48,118,006	
Transportation.....		79,054	
Communication.....		216,700	
Supplies and Services.....		135,097	
Other Operating.....		381,211	
Minor Capital.....		33,971	
Recoveries into Appropriation.....		(875,000)	
Net	<u>52,193,000</u>	<u>51,489,213</u>	<u>703,787</u>
3. Information Resources			
Main Estimate.....	9,202,000		
Main Estimate Transfer**.....	104,000		
Personnel Services.....		9,583,202	
Transportation.....		44,189	
Communication.....		532,571	
Supplies and Services.....		512,686	
Debt Servicing.....		1,003	
Other Operating.....		571,269	
Minor Capital.....		48,697	
Recoveries into Appropriation.....		(1,987,573)	
Net	<u>9,306,000</u>	<u>9,306,044</u>	<u>(44)</u>
4. Costs Related to Capital Assets			
Main Estimate.....	73,000		
Debt Servicing.....		15,987	
Amortization.....		52,164	
Net	<u>73,000</u>	<u>68,151</u>	<u>4,849</u>
Department Total	<u>67,150,000</u>	<u>66,332,143</u>	<u>817,857</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	66,462,000		
Main Estimate Transfer*.....	104,000		
Main Estimate Transfer***.....	584,000		
Personnel Services.....		17,130,307	
Grants/Transfer Payments.....		48,197,985	
Transportation.....		184,571	
Communication.....		897,464	
Supplies and Services.....		1,029,935	
Debt Servicing.....		18,452	
Other Operating.....		1,572,989	
Minor Capital.....		110,849	
Amortization.....		52,164	
Recoveries into Appropriation.....		(2,862,573)	
	67,150,000	66,332,143	817,857

SUSTAINABLE DEVELOPMENT (XII)

1. Finance and Crown Lands			
Main Estimate.....	15,150,000		
Main Estimate Transfer**.....	1,059,000		
Personnel Services.....		9,510,447	
Grants/Transfer Payments.....		188,750	
Transportation.....		182,429	
Communication.....		465,316	
Supplies and Services.....		2,601,283	
Debt Servicing.....		7,509	
Other Operating.....		4,263,708	
Minor Capital.....		46,473	
Recoveries into Appropriation.....		(1,066,573)	
Net	16,209,000	16,199,342	9,658
2. Parks and Regional Services			
Main Estimate.....	70,205,000		
Main Estimate Transfer**.....	966,000		
Personnel Services.....		51,225,598	
Grants/Transfer Payments.....		459,760	
Transportation.....		3,616,418	
Communication.....		1,306,739	
Supplies and Services.....		12,548,349	
Debt Servicing.....		143,852	
Other Operating.....		2,507,389	
Minor Capital.....		332,601	
Recoveries into Appropriation.....		(971,937)	
Net	71,171,000	71,168,769	2,231

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
3. Environmental Stewardship			
Main Estimate.....	12,371,000		
Main Estimate Transfer**	103,000		
Personnel Services.....		10,008,103	
Grants/Transfer Payments.....		1,110,276	
Transportation.....		235,617	
Communication.....		217,116	
Supplies and Services.....		292,098	
Debt Servicing.....		2,249	
Other Operating.....		689,764	
Minor Capital.....		19,179	
Recoveries into Appropriation.....		(102,682)	
Net	<u>12,474,000</u>	<u>12,471,720</u>	<u>2,280</u>
4. Water Stewardship and Biodiversity			
Main Estimate.....	28,942,000		
Main Estimate Transfer**	356,000		
Personnel Services.....		17,282,215	
Grants/Transfer Payments.....		7,033,000	
Transportation.....		1,134,145	
Communication.....		487,175	
Supplies and Services.....		4,909,387	
Debt Servicing.....		(502)	
Other Operating.....		2,930,828	
Minor Capital.....		148,610	
Recoveries into Appropriation.....		(5,162,056)	
Net	<u>29,298,000</u>	<u>28,762,802</u>	<u>535,198</u>
5. Costs Related to Capital Assets			
Main Estimate.....	15,047,000		
Debt Servicing.....		6,764,536	
Amortization.....		7,166,901	
Net	<u>15,047,000</u>	<u>13,931,437</u>	<u>1,115,563</u>
Departmental Total	<u>144,199,000</u>	<u>142,534,070</u>	<u>1,664,930</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	141,715,000		
Main Estimate Transfer**	2,484,000		
Personnel Services.....		88,026,363	
Grants/Transfer Payments.....		8,791,786	
Transportation.....		5,168,609	
Communication.....		2,476,346	
Supplies and Services.....		20,351,117	
Debt Servicing.....		6,917,644	
Other Operating.....		10,391,689	
Minor Capital.....		546,863	
Amortization.....		7,166,901	
Recoveries into Appropriation.....		(7,303,248)	
	<u>144,199,000</u>	<u>142,534,070</u>	<u>1,664,930</u>

ENABLING APPROPRIATIONS (XXVI)

1. Enabling Vote			
Main Estimate.....	11,991,000		
Main Estimate Transfer*	(4,784,000)		
Net	<u>7,207,000</u>	<u>-</u>	<u>7,207,000</u>
2. Internal Service Adjustments			
Main Estimate.....	31,000,000		
Main Estimate Transfer**	(26,120,891)		
Net	<u>4,879,109</u>	<u>-</u>	<u>4,879,109</u>
Department Total	<u>12,086,109</u>	<u>-</u>	<u>12,086,109</u>

Expense Summary by Category			
Main Estimate.....	42,991,000		
Main Estimate Transfer*	(4,784,000)		
Main Estimate Transfer**	(26,120,891)		
	<u>12,086,109</u>	<u>-</u>	<u>12,086,109</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
OTHER APPROPRIATIONS (XXVII)			
1. Emergency Expenditures			
Main Estimate.....	51,800,000		
Personnel Services.....		4,961,890	
Grants/Transfer Payments.....		(254,593)	
Transportation.....		6,805,740	
Communication.....		488,719	
Supplies and Services.....		6,256,199	
Debt Servicing.....		750	
Other Operating.....		81,268,519	
Minor Capital.....		948,742	
Amortization.....		5,379,800	
Net	<u>51,800,000</u>	<u>105,855,766</u>	<u>(54,055,766)</u>
2. Allowance for Losses and Expenditures Incurred by Crown Corporations and Other Provincial Entities			
Main Estimate.....	500,000		
Minor Capital.....		500,000	
Net	<u>500,000</u>	<u>500,000</u>	<u>-</u>
3. Sustainable Development Innovations Fund			
Main Estimate.....	4,400,000		
Grants/Transfer Payments.....		1,931,300	
Transportation.....		289	
Communication.....		19,715	
Supplies and Services.....		37,902	
Other Operating.....		2,410,774	
Net	<u>4,400,000</u>	<u>4,399,980</u>	<u>20</u>
Department Total	<u>56,700,000</u>	<u>110,755,746</u>	<u>(54,055,746)</u>
Expense Summary by Category			
Main Estimate.....	56,700,000		
Personnel Services.....		4,961,890	
Grants/Transfer Payments.....		1,676,707	
Transportation.....		6,806,029	
Communication.....		508,434	
Supplies and Services.....		6,294,101	
Debt Servicing.....		750	
Other Operating.....		83,679,293	
Minor Capital.....		1,448,742	
Amortization.....		5,379,800	
	<u>56,700,000</u>	<u>110,755,746</u>	<u>(54,055,746)</u>

**SUMMARY OF DEPARTMENTAL APPROPRIATIONS AND EXPENSES
PART B - CAPITAL INVESTMENT**

For the Year ended March 31, 2017

	Capital Investment Authority \$	Expended on Acquisitions \$	Writedowns \$	Unexpended Balance \$
Agriculture.....	250,000	171,486	-	78,514
Education and Training.....	2,173,000	-	-	2,173,000
Families.....	465,000	284,366	-	180,634
Finance.....	61,525,000	40,060,059	-	21,464,941
Health, Seniors and Active Living.....	1,202,000	600,690	-	601,310
Infrastructure.....	606,200,000	572,188,773	-	34,011,227
Justice.....	3,507,000	2,274,283	-	1,232,717
Sport, Culture and Heritage.....	205,000	37,655	-	167,345
Sustainable Development.....	15,044,000	9,455,264	-	5,588,736
Enabling Appropriations.....	12,931,000	-	-	12,931,000
	<u>703,502,000</u>	<u>625,072,576</u>	<u>-</u>	<u>78,429,424</u>

RECONCILIATION WITH THE APPROPRIATION ACT, 2016, SPECIAL WARRANTS, ETC.

Departmental Appropriations authorized by:	
"The Appropriation Act 2016".....	\$ 703,502,000
Amount Authorized by Special Warrants.....	-
	<u>\$ 703,502,000</u>

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Financial Position Details - Core Government and Summary
Fiscal Year ending March 31, 2017

	(\$ millions)	
	<u>Core Government</u>	<u>Summary</u>
Financial Assets		
Cash and cash equivalents	1,416.7	2,783.3
Temporary investments	-	376.5
Amounts receivable	1,287.2	1,734.6
Inventories for resale	2.2	66.9
Portfolio investments	1,337.1	1,460.7
Loans and advances	3,361.1	1,457.8
Deferred charges	1,590.2	-
Equity in government business enterprises	-	3,439.7
Equity in government business partnerships	-	19.0
Total Financial Assets	<u>8,994.5</u>	<u>11,338.5</u>
Liabilities		
Borrowings	26,481.8	27,397.3
Accounts payable, accrued charges, provisions and unearned revenue	2,525.7	4,076.9
Pension liability	-	2,557.0
Total Liabilities	<u>29,007.5</u>	<u>34,031.2</u>
Net Debt	<u>(20,013.0)</u>	<u>(22,692.7)</u>
Non-Financial Assets		
Inventories held for use	-	76.6
Prepaid expenses	-	58.1
Tangible capital assets	6,099.8	13,157.6
Total Non-Financial Assets	<u>6,099.8</u>	<u>13,292.3</u>
Accumulated Deficit	<u>(13,913.2)</u>	<u>(9,400.4)</u>

CASH AND CASH EQUIVALENTS

As at March 31, 2017

	2017 \$	2016 \$
CASH EQUIVALENTS - AT COST		
Bank of Montreal.....	146,790,925	184,889,900
Bank of Nova Scotia.....	189,821,650	218,592,013
BC Municipal Finance Authority.....	76,875,250	14,976,000
CDP Financial.....	-	24,958,750
Canada Housing Trust.....	603,436,781	370,375,949
Canada Pension Plan Investment Board.....	39,944,000	-
Canadian Imperial Bank of Commerce.....	89,939,150	193,653,260
Financement Quebec.....	5,319,156	8,247,009
Government of Canada Treasury Bills.....	359,574,650	341,718,285
HSBC Bank.....	42,958,230	76,963,950
National Bank of Canada.....	188,891,400	222,522,965
Province of Alberta.....	29,969,400	82,701,740
Province of British Columbia.....	120,891,770	-
Province of Manitoba (debt incurred for and repayable by Manitoba Hydro).....	1,479,354	1,492,861
Province of New Brunswick.....	53,707,367	16,673,362
Province of Newfoundland.....	-	154,925,750
Province of Nova Scotia.....	-	9,994,300
Province of Ontario.....	677,666,069	468,525,918
Province of Quebec.....	207,935,671	188,176,027
Province of Saskatchewan.....	21,470,611	89,463,042
PSP Capital Inc.....	24,960,050	13,490,685
Public Schools Finance Board Promissory Notes.....	34,214,348	34,422,800
Quebec Hydro.....	74,969,250	-
Royal Bank of Canada.....	123,956,800	207,401,105
Toronto Dominion Bank.....	174,858,900	239,876,600
Workers Compensation Board	10,000,000	-
TOTAL CASH EQUIVALENTS.....	3,299,630,782	3,164,042,271
BANK BALANCE (Overdraft) (Note 1).....	(79,025,244)	(62,833,367)
TOTAL CASH EQUIVALENTS AND BANK BALANCE.....	3,220,605,538	3,101,208,904
Trust Assets (Note 2).....	<u>(1,803,948,922)</u>	<u>(2,016,863,079)</u>
CASH AND CASH EQUIVALENTS (Note 4)	1,416,656,616	1,084,345,825
 ALLOCATED AS FOLLOWS:		
Cash and Cash Equivalents - General	1,413,542,632	1,078,036,599
Cash and Cash Equivalents - Sinking Funds (Note 3)	3,113,984	6,309,226
CASH AND CASH EQUIVALENTS (Note 4)	1,416,656,616	1,084,345,825

NOTE 1: The Minister of Finance is authorized by Order-in-Council 562/2015 to raise money by bank lines of credit up to \$750 million and by Order-in-Council 563/2015 to raise money by way of promissory notes up to \$1 billion at any one time.

NOTE 2: This amount primarily represents surplus cash of government organizations, government business enterprises, fiduciary and other government related trusts on deposit with the Minister of Finance for investment but not specifically invested. Such deposits are pooled with other available funds of the Government for investment purposes and are accorded a market rate of interest.

NOTE 3: This amount represents uninvested Sinking Fund cash on deposit in the government bank accounts and is thereby an amount owing to the Sinking Fund.

NOTE 4: Province of Manitoba Treasury Bills and Bonds which the Province holds as an investment are not reflected in the Statement of Cash and Cash Equivalents but are offset against the Province of Manitoba related borrowings.

AMOUNTS RECEIVABLE

As at March 31, 2017

	2017 \$	2016 \$
TAXATION REVENUE:		
Corporation Capital Tax.....	6,261,570	5,911,033
Levy for Health and Education.....	48,978,264	42,529,963
Individual Income Tax.....	227,748,000	216,042,000
Insurance Corporations Tax.....	23,424,745	20,588,032
Motive Fuel Tax.....	30,999,936	29,665,277
Oil and Natural Gas Tax.....	2,232,803	1,315,492
Profit Tax on Credit Unions.....	135,415	1,409,696
Retail Sales Tax.....	246,350,988	236,113,094
Tobacco Tax.....	21,215,309	23,960,754
	607,347,030	577,535,341
GOVERNMENT OF CANADA AND OTHER GOVERNMENTS:		
Agriculture Income Disaster Assistance Program.....	5,031,469	8,410,726
Agriculture Policy Framework.....	107,332	107,332
Airport Capital Equipment and PAPI's.....	912,878	1,068,998
Canada Student Loan Act.....	2,485,078	3,339,811
Child Support Guidelines.....	765,093	1,253,713
Disaster Assistance.....	574,325,684	457,026,035
Drug Treatment Fund.....	-	304,246
Education Programs.....	13,274	1,513,274
Flin Flon Agreement.....	-	46,230
Infrastructure Programs.....	5,987,055	863,470
Migratory Waterfowl Program.....	24,500	44,330
National Safety.....	241,499	241,499
Native Courtworker.....	36,357	86,749
Official Languages.....	15,036,540	14,778,240
Older Worker Pilot Project.....	38,489	132,097
Promotion of Official Languages.....	57,500	285,800
Red River Floodway.....	6,859,430	6,859,430
Refunds for Services.....	107,689	-
Special Projects.....	14,505,792	5,374,897
Winter Roads.....	-	6,956,500
Young Offenders Act.....	5,629,060	5,274,060
	632,164,719	513,967,437
INTEREST INCOME:		
Province of Manitoba Sinking Fund.....	6,443,419	8,139,012
Other Investments.....	3,221,115	964,950
	9,664,534	9,103,962
Carried Forward.....	1,249,176,283	1,100,606,740

	2017	2016
	\$	\$
Brought Forward.....	1,249,176,283	1,100,606,740
GOVERNMENT ORGANIZATIONS AND GOVERNMENT BUSINESS ENTERPRISES:		
Manitoba Agricultural Services Corporation.....	13,276,294	12,042,734
Manitoba Health Services Insurance Plan.....	76,781,546	-
Manitoba Hydro-Electric Board.....	966,276	560,503
Manitoba Liquor and Lotteries Corporation.....	23,724,607	10,671,001
Other Government Organizations	8,991,740	2,304,433
	<u>123,740,463</u>	<u>25,578,671</u>
OTHER:		
MPIC Appeals Commission.....	-	795,841
Queen's Bench Sutors Trust.....	30,737	30,737
Social Allowance.....	23,417,945	22,899,245
Sundry	305,055	275,688
Sundry Departmental Revenue.....	142,192,888	152,134,321
Taxation Audit.....	24,131	9,418
	<u>165,970,756</u>	<u>176,145,250</u>
Amounts Receivable Before Valuation Allowance	1,538,887,502	1,302,330,661
Less: Valuation Allowance.....	<u>251,654,609</u>	<u>221,065,825</u>
AMOUNTS RECEIVABLE	<u><u>1,287,232,893</u></u>	<u><u>1,081,264,836</u></u>

NOTE: Certain of the 2015-2016 figures have been reclassified to be consistent with the 2016-2017 presentation.

LOANS AND ADVANCES

As at March 31, 2017

Amount \$	2016 Valuation Allowance \$	Net \$		Amount \$	2017 Valuation Allowance \$	Net \$
GOVERNMENT ORGANIZATIONS AND GOVERNMENT BUSINESS ENTERPRISES						
152,140	-	152,140	Assiniboine Community College.....	11,148	-	11,148
14,494,494	-	14,494,494	Brandon University.....	14,802,356	-	14,802,356
			Communities Economic Development Fund:			
23,616,247	3,634,380	19,981,867	Business Loan Program.....	22,483,425	4,364,380	18,119,045
12,461,499	3,073,862	9,387,637	Fisherman's Loan Program.....	12,790,088	3,073,862	9,716,226
200,000	-	200,000	Compensation for Victims of Crime.....	200,000	-	200,000
1,609,482	-	1,609,482	Co-operative Loans and Loans Guarantee.....	1,656,663	-	1,656,663
5,900,000	5,900,000	-	Leaf Rapids Town Properties.....	6,400,000	6,400,000	-
595,477,521	20,492,952	574,984,569	Manitoba Agricultural Services Corporation.....	669,074,312	17,951,639	651,122,673
96,070,796	24,805,767	71,265,029	Manitoba Development Corporation - Advances (Note 1).....	76,947,222	24,666,991	52,280,231
500,000	-	500,000	Manitoba Development Corporation - Loans.....	500,000	-	500,000
970,185,178	183,698,579	786,486,599	Manitoba Housing and Renewal Corporation.....	1,009,116,337	183,698,579	825,417,758
14,436,151,460	-	14,436,151,460	Manitoba Hydro-Electric Board.....	16,340,570,893	-	16,340,570,893
414,213,314	-	414,213,314	Manitoba Liquor and Lotteries Corporation.....	420,599,117	-	420,599,117
36,100,000	-	36,100,000	Manitoba Water Services Board.....	30,300,000	-	30,300,000
26,961,071	-	26,961,071	Northern Affairs Fund.....	30,161,882	-	30,161,882
28,595,000	-	28,595,000	Public School Divisions.....	139,723,643	-	139,723,643
159,409,371	-	159,409,371	Red River College.....	179,198,084	-	179,198,084
124,052,819	-	124,052,819	Special Operating Agencies.....	131,524,577	-	131,524,577
22,185,799	-	22,185,799	Sport Manitoba Inc.....	33,510,992	-	33,510,992
10,624,176	-	10,624,176	Université de Saint-Boniface.....	10,541,362	-	10,541,362
1,197,055	-	1,197,055	University College of the North.....	1,141,389	-	1,141,389
528,302,852	-	528,302,852	University of Manitoba.....	530,299,338	-	530,299,338
139,961,574	-	139,961,574	University of Winnipeg.....	138,666,228	-	138,666,228
250,000	250,000	-	Venture Manitoba Tours Ltd.....	250,000	250,000	-
250,000	-	250,000	Workers Compensation Board.....	250,000	-	250,000
<u>17,648,921,848</u>	<u>241,855,540</u>	<u>17,407,066,308</u>		<u>19,800,719,056</u>	<u>240,405,451</u>	<u>19,560,313,605</u>
17,648,921,848	241,855,540	17,407,066,308	Carried Forward.....	19,800,719,056	240,405,451	19,560,313,605

Amount \$	2016 Valuation Allowance \$	Net \$		Amount \$	2017 Valuation Allowance \$	Net \$
17,648,921,848	241,855,540	17,407,066,308	Brought Forward.....	19,800,719,056	240,405,451	19,560,313,605
OTHERS						
Advances to Employees and Others re:						
325,923	-	325,923	Travel and Other Expenses.....	319,470	-	319,470
30,612,882	-	30,612,882	Health and Social Services Agencies.....	30,539,247	-	30,539,247
3,835,145	3,835,145	-	Manitoba Potash Corporation.....	3,835,145	3,835,145	-
116,794,348	13,948,491	102,845,857	Manitoba Student Loan Service Bureau.....	126,079,983	16,415,080	109,664,903
140,000	-	140,000	Regional Employment Agencies.....	140,000	-	140,000
102,771	102,771	-	Rural Economic Development Initiatives Program.....	-	-	-
455,916	-	455,916	Treaty Indian Fuel Tax.....	455,916	-	455,916
123,936	-	123,936	Sundry.....	247,068	-	247,068
<u>152,390,921</u>	<u>17,886,407</u>	<u>134,504,514</u>		<u>161,616,829</u>	<u>20,250,225</u>	<u>141,366,604</u>
<u>17,801,312,769</u>	<u>259,741,947</u>	<u>17,541,570,822</u>	TOTAL LOANS AND ADVANCES	<u>19,962,335,885</u>	<u>260,655,676</u>	<u>19,701,680,209</u>

NOTE: Certain of the 2015-2016 figures have been reclassified to be consistent with the 2016-2017 presentation.

NOTE 1: Advances made to the Manitoba Development Corporation consisted of the following:

Loans and equity investments made under authority of the Lieutenant Governor in Council under the Manitoba Development Corporation Act:

CentreStone Venture.....	\$	3,408,522
City of Winnipeg.....		6,690,121
Color Ad Packaging.....		3,153,132
CP Loewen Enterprises.....		13,175,000
Glacier LP.....		6,745,421
HD-Petroleum.....		3,100,000
Intelligent Hospital Systems Inc.....		306,666
Magellan Aerospace 2 Ltd.....		14,990,000
Manitoba Science & Technology Fund.....		1,832,233
Medicare Inc.....		2,222,222
Premier Horticulture.....		500,000
Sightline Innovation.....		2,000,000
True North Foods.....		2,843,750
Winnipeg Airports Authority.....		15,980,155
		<u>76,947,222</u>

LONG-TERM INVESTMENTS

As at March 31, 2017

Amount \$	2016 Valuation Allowance \$	Net \$		Amount \$	2017 Valuation Allowance \$	Net \$
SHARES OF GOVERNMENT ORGANIZATIONS						
Common Shares						
100	100	-	Leaf Rapids Town Properties Ltd. - 100 shares.....	100	100	-
1	-	1	Manitoba Development Corporation - 10 shares.....	1	-	1
7,500,000	7,055,223	444,777	Manitoba Hazardous Waste Management Corporation - 75,000 shares.....	7,500,000	7,055,223	444,777
<u>1,370,718</u>	<u>1,370,718</u>	<u>-</u>	Venture Manitoba Tours Ltd. - 3,643,500 shares.....	<u>1,370,718</u>	<u>1,370,718</u>	<u>-</u>
8,870,819	8,426,041	444,778		8,870,819	8,426,041	444,778
Preferred Shares						
2,025,801	2,025,801	-	Leaf Rapids Town Properties Ltd. - 26,210, 8.15% dividend, non-cumulative redeemable.....	2,025,801	2,025,801	-
<u>10,896,620</u>	<u>10,451,842</u>	<u>444,778</u>	Total Shares of Government Organizations.....	<u>10,896,620</u>	<u>10,451,842</u>	<u>444,778</u>
OTHER INVESTMENTS AT COST						
Common Shares						
1	-	1	Manitoba ARC Authority - 1 share.....	-	-	-
1	-	1	North Portage Development Corporation - 1 share.....	1	-	1
1	-	1	Inter Provincial Lottery Corporation - 1 share.....	1	-	1
5,000,000	5,000,000	-	Manitoba Potash Corporation - 1,000,000 shares.....	5,000,000	5,000,000	-
Special Shares						
2,000,000	2,000,000	-	Crocus Investment Fund - 2,000,000 shares.....	2,000,000	2,000,000	-
<u>7,000,003</u>	<u>7,000,000</u>	<u>3</u>	Total Other Investments.....	<u>7,000,002</u>	<u>7,000,000</u>	<u>2</u>
<u>17,896,623</u>	<u>17,451,842</u>	<u>444,781</u>	TOTAL LONG-TERM INVESTMENTS	<u>17,896,622</u>	<u>17,451,842</u>	<u>444,780</u>

CHANGES IN VALUATION ALLOWANCE

For the Year Ended March 31, 2017

	2017 \$	2016 \$
Balance, beginning of year.....	277,193,789	275,317,954
Increase (Decrease) in Valuation Allowance		
Communities Economic Development Fund:		
Business Loan Program.....	730,000	730,000
Leaf Rapids Town Properties Ltd.....	500,000	1,900,000
Manitoba Agricultural Services Corporation.....	(2,218,624)	2,305,956
Manitoba Development Corporation.....	(138,776)	(1,835,528)
Manitoba Student Loans.....	2,483,089	668,354
Rural Economic Development Initiative Program.....	(1,093)	(524)
Manitoba ARC Authority - 1 share.....	1	-
	1,354,597	3,768,258
Write-Down(Off) of Loans, Advances and Long-Term Investments		
Communities Economic Development Fund:		
Fisherman's Loan Program.....	-	414,510
Manitoba Agricultural Services Corporation.....	322,689	1,307,249
Manitoba Student Loans.....	36,907	170,664
Rural Economic Development Initiative Program.....	81,271	-
Manitoba ARC Authority - 1 share.....	1	-
	440,868	1,892,423
Balance, end of year.....	278,107,518	277,193,789

TRUST ASSETS

As at March 31, 2017

	2017	2016
	\$	\$
Manitoba Public Insurance Corporation:		
Access Roads Edmonton Ltd.....	3,947,887	4,042,459
Aquila LPA.....	39,726,250	39,726,250
BC Municipal Financing Authority.....	7,483,878	7,483,878
Canada Housing Trust.....	4,996,900	4,060,020
Canada-Labrador Island Link (CANLIL).....	10,608,550	10,608,550
Canada Maritime Link Financing Trust.....	4,983,050	4,983,050
Canada-Muskrat Falls.....	11,047,900	11,047,900
Centrestone.....	1,435,170	1,435,170
Cities, Villages, Towns and Rural Municipalities.....	82,566,296	111,519,068
CPPIB.....	2,994,390	2,994,390
EM Advisors Inc.....	1	1
ENSIS Investment Ltd. Partnership.....	548,629	548,629
Equity Investments.....	339,298,673	427,736,153
First Gas Topco LTI.....	13,553,617	-
Global Diversified Infrastructure Fund.....	18,484,125	18,484,125
Government of Canada Bonds.....	39,005,220	88,215,600
Halton Region.....	1,990,360	1,990,360
Manitoba Capital Fund Ltd.....	1,673,200	1,673,200
Manitoba Health Institutions.....	-	13,352,000
Manitoba Municipal Bonds.....	16,064,611	8,538,005
New Foundland Hydro.....	4,259,320	-
OSBFC.....	7,979,280	7,979,280
Province of Alberta.....	106,916,643	53,801,344
Province of British Columbia.....	50,024,364	12,386,200
Province of Manitoba.....	129,218,301	175,873,623
Province of New Brunswick.....	53,137,518	59,835,586
Province of Newfoundland and Labrador.....	62,935,405	43,498,675
Province of Nova Scotia.....	80,556,175	81,063,975
Province of Ontario.....	235,010,907	118,542,728
Province of Prince Edward Island.....	21,567,080	21,567,080
Province of Quebec.....	93,652,332	77,087,262
Province of Saskatchewan.....	73,236,776	61,253,450
PSP Capital Inc.....	8,748,263	11,424,810
Quebec Hydro Bonds.....	18,545,770	18,545,770
Real Estate Investments.....	135,000,000	135,000,000
RFG.....	4,276,139	4,663,330
School Division Debentures.....	628,132,921	611,225,974
Voyager Investments Ltd. Bank.....	11,000,000	11,000,000
Western Life Sciences Venture Fund.....	1	1
Winnipeg Airport Authority.....	15,430,491	15,702,216
York Region.....	10,540,797	10,540,797
Manitoba Public Insurance Corporation.....	2,350,577,190	2,289,430,909
Carried Forward.....	2,350,577,190	2,289,430,909

	2017	2016
	\$	\$
Brought Forward.....	2,350,577,190	2,289,430,909
Manitoba Development Corporation.....	17,339,777	21,577,180
Red River College.....	25,346,130	23,360,184
<i>The Suitors' Money Act -</i>		
Cash in Canadian Imperial Bank of Commerce.....	<u>14,097,533</u>	<u>11,711,751</u>
	2,407,360,630	2,346,080,024
CASH AND EQUIVALENTS.....	<u>1,803,948,922</u>	<u>2,016,863,079</u>
	<u><u>4,211,309,552</u></u>	<u><u>4,362,943,103</u></u>

**ACCOUNTS PAYABLE, ACCRUED CHARGES,
PROVISIONS AND DEFERRALS**

As at March 31, 2017

	2017 \$	2016 \$
ACCOUNTS PAYABLE:		
Accounts payable.....	417,464,445	490,094,960
Community Colleges.....	194,875	250,050
Contractual Holdbacks.....	19,047,807	17,448,124
Debenture Coupons due, but not presented.....	314,473	314,473
Drug Utilization Management Agreement.....	3,847,432	3,823,425
Manitoba Savings Bonds matured, but not presented for payment.....	560,349	565,449
Manitoba Tax Credit Programs.....	312,684,250	309,480,500
Mining Tax Refund.....	3,269,945	2,301,688
Social Programs - Family Services and Health Programs.....	25,361,744	35,220,982
Taxation Refunds.....	57,771,937	47,305,534
Tuition Tax Rebate.....	73,125,000	64,125,000
	<u>913,642,257</u>	<u>970,930,185</u>
 GOVERNMENT ORGANIZATIONS AND GOVERNMENT BUSINESS ENTERPRISES:		
Communities Economic Development Fund.....	2,389,537	2,389,537
Government Organizations - Severance Liability.....	136,955,063	136,712,840
Government Organizations - Vacation Liability.....	126,810,749	126,669,692
Manitoba Agricultural Services Corporation.....	1,849,262	1,504,149
	<u>268,004,611</u>	<u>267,276,218</u>
 ACCRUED CHARGES:		
Interest accrued on Provincial Debentures, Savings Bonds, Treasury Bills and Trust Funds, less amounts thereof payable by Government Organizations or Other Entities...	<u>178,997,956</u>	<u>184,161,365</u>
 Other Accrued Liabilities:		
Agrinvest.....	17,225,206	16,922,874
Canadian Agricultural Income Stabilization Program.....	34,476,931	36,978,467
Compensation for Victims of Crime.....	20,316,000	20,842,000
Disaster Assistance	180,697,500	187,992,436
Economic Development Partnership Agreement.....	463,900	363,664
Fairford First Nation.....	5,838,000	5,838,000
Flood Claims.....	56,254,716	103,234,751
Infrastructure Works Program.....	8,336,746	13,611,713
Liabilities for Contaminated Sites.....	<u>280,350,132</u>	<u>289,651,651</u>
Carried Forward.....	603,959,131	675,435,556

	2017	2016
	\$	\$
Brought Forward.....	603,959,131	675,435,556
Long Term Disabilities.....	38,482,000	35,240,000
Salaries and Benefits.....	101,954,285	175,331,583
Salaries and Benefits - Severance.....	128,488,878	119,981,934
Workers Compensation Board.....	41,357,200	35,473,702
Sundry.....	14,910,297	15,554,699
	<u>929,151,791</u>	<u>1,057,017,474</u>
PROVISION FOR FUTURE LOSSES ON GUARANTEES:		
Co-operative Loans.....	1,788,453	64,453
Film Loan Program.....	262,500	262,500
Manitoba Agricultural Services Corporation.....	12,295,848	13,121,695
Manitoba Grow Bonds.....	2,500,000	2,500,000
Rural Entrepreneurial Assistance Program.....	2,230,923	1,743,955
Venture Manitoba Tours Ltd.....	564,705	564,705
Other.....	40,412	40,412
	<u>19,682,841</u>	<u>18,297,720</u>
DEFERRALS:		
Deferred Revenue		
Courts - Fine Remittances.....	61,086,073	58,322,552
Cottage Lots.....	626,231	1,097,103
Government of Canada - Advances re: Shared Cost Programs Not Yet Claimed.....	10,989,593	9,589,298
Vehicle Registration.....	85,029,059	83,325,243
Other.....	58,433,639	56,755,834
	<u>216,164,595</u>	<u>209,090,030</u>
	<u>2,525,644,051</u>	<u>2,706,772,992</u>

NOTE: Certain of the 2015-2016 figures have been reclassified to be consistent with the 2016-2017 presentation.

AMOUNTS HELD IN TRUST FOR INVESTMENT OR ADMINISTRATION

As at March 31, 2017

	2017 \$	2016 \$
GOVERNMENT BUSINESS ENTERPRISES		
ON DEPOSIT FOR INVESTMENT:		
Manitoba Hydro-Electric Board.....	525,000,000	820,000,000
Manitoba Public Insurance Corporation.....	2,412,618,153	2,346,347,878
	2,937,618,153	3,166,347,878
GOVERNMENT ORGANIZATIONS		
ON DEPOSIT FOR INVESTMENT:		
Communities Economic Development Fund.....	507,247	610,077
Community Colleges -		
Assiniboine Community College.....	18,465,894	16,746,268
University College of the North.....	11,735,663	12,805,744
Red River College.....	2,673,108	704,791
Red River College Bursary and Scholarship Fund.....	28,353,673	25,343,304
Red River College Student Building.....	-	243,433
Crown Corporations Council.....	313,454	311,553
Leaf Rapids Town Properties Limited.....	832	827
Liquor & Gaming Authority of Manitoba.....	4,824,649	4,492,934
Manitoba Agricultural Services Corporation.....	509,637,774	412,275,044
Manitoba Arts Council.....	281,388	256,586
Manitoba Centennial Centre Corporation.....	200,252	412,522
Manitoba Centennial Centre Corporation - Foundation of the Future.....	107,622	107,024
Manitoba Development Corporation.....	104,201,170	93,095,782
Manitoba Habitat Heritage Corporation.....	-	450,000
Manitoba Horse Racing Commission.....	272,492	270,982
Manitoba Opportunities Fund Ltd.....	16,373,617	16,881,476
Special Operating Agencies -		
Crown Lands and Property Agency.....	672,673	672,658
Entrepreneurship Manitoba.....	7,075,504	7,037,262
Food Development Centre.....	496,737	494,226
Industrial Technology Centre.....	252,605	509,549
Manitoba Education, Research, and Learning Information Networks.....	417,945	76,341
Manitoba Financial Services Agency.....	21,583,065	23,087,002
Manitoba Learning Resource Centre.....	64,195	64,195
Materials Distribution Agency.....	512,000	512,000
Office of the Fire Commissioner.....	8,726,634	8,683,474
Pineland Forest Nursery.....	187,033	187,033
Public Guardian and Trustee of Manitoba.....	9,240,500	11,940,500
Vehicle and Equipment Management Agency.....	1,432,858	1,432,858
Vital Statistics.....	93,900	93,900
	748,704,484	639,799,345

	2017	2016
	\$	\$
ON DEPOSIT FOR ADMINISTRATION:		
CPSE.....	487,422	-
Manitoba Agricultural Services Corporation.....	57,645,461	58,515,018
Manitoba Development Corporation.....	981,106	763,812
Manitoba Floodway and East Side Road Authority.....	9,040,661	7,945,945
Liquor & Gaming Authority of Manitoba.....	272,318	788,993
Manitoba Health Services Insurance Plan.....	317,052,112	364,209,000
Manitoba Housing and Renewal Corporation.....	78,308	18,420
Manitoba Water Services Board.....	15,968	2,858
Public Schools Finance Board -		
Capital Facilities Payroll.....	24,585	55,276
Special Operating Agencies -		
Entrepreneurship Manitoba.....	2,284,474	1,533,735
Green Manitoba Eco Solutions.....	2,380,739	2,276,712
Industrial Technology Centre.....	9,266	-
Manitoba Financial Services Agency.....	509,117	656,652
Materials Distribution Agency.....	343,346	501,507
Manitoba Education, Research, and Learning Information Networks.....	11,746	56,054
Office of the Fire Commissioner.....	12,109,187	10,718,420
Public Guardian and Trustee of Manitoba.....	120,023	340,295
Vehicle and Equipment Management Agency.....	-	1,084,497
Vital Statistics.....	260,011	113,268
Special Operating Agencies Financing Authority.....	452,348	596,609
	<u>404,078,198</u>	<u>450,177,071</u>

FIDUCIARY AND OTHER GOVERNMENT RELATED TRUSTS

ON DEPOSIT FOR INVESTMENT:		
Agencies Self Insurance.....	20,416,162	20,304,358
Cormorant Community Council.....	111,158	235,822
Criminal Property Forfeiture Fund Council.....	1,280,735	1,273,640
Critical Wildlife Habitat Program.....	123,728	123,046
Domtar Perpetual Care Security Fund.....	592,143	588,863
Employee Charitable Donations.....	2,171,114	2,228,065
Easterville Community Council.....	40,875	40,648
Federal Gas Tax.....	6,738,249	5,284,200
Government Departments -		
Finance - Sundry Trust.....	3,891	1,281
Highways - Dealer Bonds.....	118,420	117,764
Justice - Civil Litigation Branch.....	2,198,603	2,486,513
Labour - Employment Standards.....	144,907	134,181
Hudson Bay Co. Archives.....	84,056	108,993
Manitoba Developmental Centre.....	157,939	157,064
Carried Forward.....	34,181,980	33,084,438

	2017	2016
	\$	\$
Brought Forward.....	34,181,980	33,084,438
Manitoba Transit Agreement.....	221,464	220,237
Mitigation Pierson WMA.....	369,065	256,063
MLA Pension Funds.....	-	54,155
Nelson House Community Council.....	111,065	110,440
Northern Communities.....	4,983,180	5,148,945
Norway House Community Council.....	242,814	444,333
Provincial Archives Bequests.....	46,667	46,410
Provincial/Territorial Base Funding Agreement.....	3,885,565	6,024,781
Public Utilities Board.....	1,881	1,871
Selkirk Mental Health Centre.....	42,262	42,027
Sherridon Community Council.....	241,357	226,469
Strategic Investment Fund.....	4,687,393	-
Training Completion Fund.....	2,733,589	1,719,874
Treaty Land Entitlement - Timber Dues.....	26,630	26,483
Water Stewardship.....	779,180	808,982
	<u>52,554,092</u>	<u>48,215,508</u>
ON DEPOSIT FOR ADMINISTRATION:		
Aboriginal Education Research Forum.....	16,051	21,540
Agencies Self Insurance.....	13,177,642	9,832,226
Amounts Collected on Behalf of Municipalities and Local Governments re: Permits and Leases.....	1,708,982	1,671,181
Assiniboine Community College Renovations.....	178,239	178,239
Brandon Chiller Project.....	84,279	84,279
Builders' Lien Act.....	4,701,672	4,523,060
Canada-Manitoba Fisheries Initiative.....	16,700	16,700
Canadian Heritage Centre.....	25,744	25,744
Churchill Regional Health Authority.....	261,230	261,230
Clean Environment Commission - Participant Assistance Program.....	35,681	20,681
Community Connections	2,454,282	2,931,459
Conferences and Seminars.....	246,908	510,182
Consumer Protection Act.....	262,492	242,992
Contractual Holdbacks.....	3,563,445	5,598,997
Cooperative Parks Promotion.....	48,463	36,443
Crime Prevention Awards.....	7,226	7,226
Criminal Property Forfeiture Act.....	3,248,717	3,996,332
Criminal Property Forfeiture Legal Fees.....	68,901	76,461
Dealer's Bond.....	13,634	13,634
Carried Forward.....	30,120,288	30,048,606

	2017	2016
	\$	\$
Brought Forward.....	30,120,288	30,048,606
Donations - Manitoba School for the Deaf.....	49,806	50,306
Employee Charitable Donations.....	72,452	78,952
FDC Project #106044.....	44,649	44,649
Federal Gas Tax.....	721,943	598,008
Federal Proceeds of Crime.....	413,457	163,313
Gates Library Initiative.....	-	1
Guarantee Deposits.....	3,648,353	3,484,109
Innovation Trust.....	100,750	-
Justice Contingent.....	246,461	62,459
Judges' Parking.....	25,033	7,572
Land Sat TM Imagery Update.....	308,813	308,813
Leaf Rapids Town Property.....	8,419	9,158
LiDAR Data Acquisition.....	150,000	-
Lighthouse Trust Fund.....	11,738	11,738
Louisiana Pacific.....	420,394	782,313
MANCOR.....	770,811	743,815
Manitoba 2000 FAS Conference.....	98,206	68,556
Manitoba Jobs Fund.....	5,859	5,859
Manitoba Liquor and Lotteries Corporation.....	26,474	26,474
Manitoba Manager's Network.....	66,950	176
Manitoba Opportunities Fund.....	14,790	14,790
Manitoba Potash Corporation.....	23,820	11,865
Manitoba Transit Agreement.....	1,009	6,009
Manitoba Tree Improvement Co-op.....	61,648	61,648
Migratory Waterfowl Permits and Stamps.....	1,035	36
MindSet	-	353
Minister of Rural Development.....	8,433,099	7,331,437
Missing Royalty Owner.....	683,435	519,775
M R E M Suspense Account.....	1,430	15,218
National Forest Inventory.....	256,988	244,044
NCB Evaluation.....	42,478	42,478
Office of the Auditor General.....	5,041	5,041
Ortho Refresh Program.....	1,626	1,626
Paint Lake Fire Hall Expansion.....	2,200	2,400
Petroleum Tax & Royalty	5,802,718	-
Program Partnership - MAF.....	-	17,847
PVS - Act Surety Claims.....	80,000	75,000
Risk Mitigation Conference.....	-	2,625
Royalties - Geocomp Sales.....	9,963	9,963
Rural Forum.....	-	10,185
Security Deposit Compensation Fund.....	196,593	164,741
Carried Forward.....	52,928,729	45,031,958

	2017	2016
	\$	\$
Brought Forward.....	52,928,729	45,031,958
Selkirk Mental Health Centre Trust.....	125,675	127,129
Suitors' Money Act.....	14,097,533	11,711,751
Sundry.....	101,952	76,614
Training Completion Fund.....	541,015	1,252,649
Veterinary Services - Recruitment Fund.....	36,830	42,794
Victims Criminal Property Grants.....	337,455	-
Winnipeg Folk Festival.....	146,800	121,755
Winnipeg Permits.....	581	-
WCFS Internally Restricted Funds.....	38,055	38,651
	<u>68,354,625</u>	<u>58,403,301</u>
	<u>4,211,309,552</u>	<u>4,362,943,103</u>

NOTE: Certain of the 2015-2016 figures have been reclassified to be consistent with the 2016-2017 presentation.

GUARANTEES

As at March 31, 2017

The Province has been authorized to guarantee the following promissory notes, loans, bank lines of credit, mortgages and other securities:

Purpose	Guarantee Authorized	Principal Amount Outstanding Under Guarantee As at March 31, 2017
Assiniboine Community College.....	1,500,000	-
Canadian Museum for Human Rights.....	25,000,000	10,500,000
Entrepreneurship Manitoba.....	5,000,000	3,779,000
Friends of Upper Fort Garry.....	2,000,000	1,447,363
Manitoba Blue Cross.....	4,200,000	-
Manitoba Film Guarantee Program.....	1,958,333	-
Manitoba Housing and Renewal Corporation.....	20,000,000	9,087,796
Manitoba Liquor & Lotteries Corporation.....	45,000,000	-
Manitoba Opportunities Fund Ltd (Note).....	121,468,832	121,468,832
Manitoba Student Aid Program.....	20,000,000	67,061
Red River College.....	10,000,000	4,400,000
Rural Municipality of Richot.....	1,035,000	160,660
Sand Hills Casino.....	1,000,000	500,000
Triple B Stadium Inc.....	35,300,000	17,037,837
University College of The North.....	2,000,000	-
University of Winnipeg.....	27,000,000	26,154,472
Venture Manitoba Tours Ltd.....	250,000	-
Winnipeg Football Club/Canadian Football League.....	5,000,000	-
	<u>327,712,165</u>	<u>194,603,021</u>
Securities Guaranteed by the Province -		
The Manitoba Hydro-Electric Board.....		88,043,000
Manitoba Grow Bonds.....		2,500,000
		<u>90,543,000</u>
		<u>285,146,021</u>

Note: The Manitoba Development Corporation is administering these guarantees for the Province.

**CUSTODIAL TRUST FUNDS HELD BY THE
DEPARTMENT OF FINANCE AND OTHER GOVERNMENT DEPARTMENTS**

As at March 31, 2017

	Cash On Hand	Cash In Bank	Bonds and Other Securities	2017 Balance	2016 Balance
FINANCE:					
Sustainable Development.....	-	-	338,470	338,470	338,470
Manitoba Development Corporation.....	-	-	1	1	1
Environmental Operations Divisions.....	-	-	500,000	500,000	500,000
Sport, Culture and Heritage.....	-	-	5,000	5,000	5,000
Finance.....	-	-	484,178	484,178	622,378
Justice.....	-	-	46,030	46,030	46,030
Public Service Group					
Insurance Fund.....	-	-	123,749,723	123,749,723	124,565,449
OTHER GOVERNMENT DEPARTMENTS:					
Education and Training.....	-	-	-	-	4,526
Families.....	2,260	163,368	157,939	323,567	408,450
Growth, Enterprise and Trade.....	66,030	165,128	176,480	407,638	428,504
Health, Seniors and Active Living.....	7,242	83,004	40,000	130,246	107,271
Indigenous and Municipal Relations.....	100	10,920,601	-	10,920,701	9,470,292
Justice.....	20,505	6,577,055	-	6,597,560	5,976,875
	<u>96,137</u>	<u>17,909,156</u>	<u>125,497,821</u>	<u>143,503,114</u>	<u>142,473,246</u>

NOTE 1: The Department of Finance provides a safekeeping service for various departments, agencies, boards and commissions. Other government departments also provide a safekeeping service of shares. These shares as well as other items are not valued for inclusion in the above Custodial Trust Funds.

NOTE 2: Bonds and other securities held as Custodial Trust Funds are shown at face or par value, except for \$124 million of Public Services Group Insurance Fund pooled investment funds for equities and unitized bonds, which are recorded at cost.

NOTE 3: Custodial Trust Funds arise where the Government's obligation is custodial in nature and there is little or no administrative responsibility. Generally, the responsibility for investment of Custodial Trust Funds is that of the depositor.

NOTE 4: Certain of the 2015-2016 figures have been reclassified to be consistent with the 2016-2017 presentation.

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**STATEMENT OF THE TOTAL AMOUNT OF DEBT OR OBLIGATION
DUE HER MAJESTY WRITTEN OFF IN WHOLE OR IN PART**

**As Required by Section 24B of The Financial Administration Act
For the Year Ended March 31, 2017**

	\$	\$
AGRICULTURE (III)		
Accounts Receivable.....	118,435	
Manitoba Agricultural Services Corporation.....	<u>322,689</u>	441,124
EDUCATION AND TRAINING (XVI)		
Accounts Receivable.....		43,041
ELECTIONS MANITOBA (XXXV)		
Accounts Receivable.....		325
FINANCE (VII)		
Accommodation Services Division.....		3,269
FAMILIES (IX)		
Accounts Receivable.....		827,165
GROWTH, ENTERPRISE AND TRADE (X)		
Accounts Receivable.....		786
HEALTH, SENIORS AND ACTIVE LIVING (XXI)		
Accounts Receivable.....		58,530
INFRASTRUCTURE (XV)		
Accounts Receivable.....		40,194
JUSTICE (IV)		
Accounts Receivable.....		2,479
SPORT, CULTURE AND HERITAGE (XIV)		
Accounts Receivable.....		118
SUSTAINABLE DEVELOPMENT (XII)		
Accounts Receivable.....		22,921
		<u>1,439,952</u>

**STATEMENT OF SPECIAL WARRANTS OF HER HONOUR
THE LIEUTENANT-GOVERNOR OF MANITOBA**

**As Required by Section 32(1) of The Financial Administration Act
Issued Relative to the Year Ended March 31, 2017**

PART A - OPERATING EXPENSES			\$
EDUCATION AND TRAINING (XVI)			
February 8, 2017	16.5	Support to Schools.....	722,000
February 8, 2017	16.7	Workforce Training and Immigration Services.....	4,420,000
FAMILIES (IX)			
February 8, 2017	9.2	Community Service Delivery.....	22,881,000
February 8, 2017	9.3	Community Engagement and Corporate Services.....	1,712,000
GROWTH, ENTERPRISE AND TRADE (X)			
February 8, 2017	10.5	Community and Economic Growth.....	1,432,000
February 8, 2017	10.6	Resource Development.....	8,555,000
HEALTH, SENIORS AND ACTIVE LIVING (XXI)			
February 8, 2017	21.3	Health Workforce Secretariat.....	275,000
February 8, 2017	21.5	Regional Policy and Programs.....	659,000
INFRASTRUCTURE (XV)			
February 8, 2017	15.2	Highways, Transportation and Water Control Programs.....	(1,364,000)
February 8, 2017	15.3	Infrastructure Works.....	4,000,000
JUSTICE (IV)			
February 8, 2017	4.4	Community Safety.....	4,573,000
			<hr/>
Total Special Warrants.....			<u><u>47,865,000</u></u>

**EXPLANATORY COMMENTS REGARDING SPECIAL WARRANTS
AS SHOWN ON
THE STATEMENT OF SPECIAL WARRANTS
For the Year Ended March 31, 2017**

PART A - OPERATING EXPENSES

\$

Special Warrants amounting to \$47,865,000 were issued during the year ended March 31, 2017.

DEPARTMENT OF EDUCATION AND TRAINING (XVI)

To provide additional funding for the Teachers' Retirement Allowances Fund.....	722,000
To provide additional funding for the Canada-Manitoba Labour Market programs.....	4,420,000

DEPARTMENT OF FAMILIES (IX)

To provide additional funding for the Employment, Income and Rental Assistance programs.....	22,881,000
To provide additional funding for the Early Learning and Child Care program	1,712,000

DEPARTMENT OF GROWTH, ENTERPRISE AND TRADE (X)

To provide additional funding for the Community and Economic Growth programs.....	1,432,000
To provide additional funding for the Resource Development programs.....	8,555,000

DEPARTMENT OF HEALTH, SENIORS AND ACTIVE LIVING (XXI)

To provide additional authority for staff costs in Health Workforce Secretariat primarily related to overtime costs associated with the Medical Claims Processing System.....	275,000
To provide additional funding for higher than anticipated operating costs in the Health Emergency Management unit.....	659,000

DEPARTMENT OF INFRASTRUCTURE (XV)

To provide additional recovery authority for the Highways, Transportation and Water Control Programs.....	(1,364,000)
To provide additional funding for Infrastructure Works for costs associated with highways, roads and related projects.....	4,000,000

DEPARTMENT OF JUSTICE (IV)

To provide additional funding for increased staffing costs due to increased custody counts in correctional facilities.....	4,573,000
--	-----------

Special Warrants Total.....	<table border="1" style="border-collapse: collapse; margin-left: auto;"> <tr> <td style="text-align: right; padding: 2px;">47,865,000</td> </tr> </table>	47,865,000
47,865,000		

STATEMENT OF THE CLAIMS SETTLED

**As Required by Section 41(7) of The Financial Administration Act
For the Year Ended March 31, 2017**

	\$
Education and Training (XVI).....	9,196
Families (IX).....	8,742
Finance (VII).....	933,101
Infrastructure (XV).....	12,406
Justice (IV).....	26,936
Sustainable Development (XII).....	<u>15,137</u>
	<u><u>1,005,518</u></u>

**STATEMENT OF EXPENDITURES RELATED TO CAPITAL
AND FUTURE CONTRACT COMMITMENTS**

As Required by Section 45(3) of The Financial Administration Act
For the Year Ended March 31, 2017

DEPARTMENT	FUTURE COMMITMENT \$
LEGISLATIVE ASSEMBLY (I)	
Service contracts.....	98,956
	<u>98,956</u>
EXECUTIVE COUNCIL (II)	
Service contracts.....	16,939
	<u>16,939</u>
AGRICULTURE (III)	
Service contracts.....	361,744
	<u>361,744</u>
CIVIL SERVICE COMMISSION (XVII)	
Service contracts.....	352,776
	<u>352,776</u>
EDUCATION AND TRAINING (XVI)	
Service contracts.....	494,559
	<u>494,559</u>
FAMILIES (IX)	
Service contracts.....	3,301,035
Rental of capital assets.....	3,220,364
Other.....	2,609,147
	<u>9,130,546</u>
FINANCE (VII)	
Service contracts.....	4,439,160
Acquisition or construction of capital	8,735,139
Other.....	49,539,167
	<u>62,713,466</u>
GROWTH, ENTERPRISE AND TRADE (X)	
Service contracts.....	155,676
	<u>155,676</u>
HEALTH, SENIORS AND ACTIVE LIVING (XXI)	
Service contracts.....	44,873,049
	<u>44,873,049</u>
INDIGENOUS AND MUNICIPAL RELATIONS (XIII)	
Service contracts.....	25,920
Acquisition or construction of capital	6,476,663
	<u>6,502,583</u>
INFRASTRUCTURE (XV)	
Acquisition or construction of capital	94,208,599
Other.....	3,946,852
	<u>98,155,451</u>
JUSTICE (IV)	
Service contracts.....	2,979,264
Acquisition or construction of capital	1,314,300
	<u>4,293,564</u>

DEPARTMENT	FUTURE COMMITMENT \$
SPORT, CULTURE AND HERITAGE (XIV)	
Service contracts.....	15,522
	<u>15,522</u>
SUSTAINABLE DEVELOPMENT (XII)	
Service contracts.....	4,973,195
Rental of capital assets.....	12,000
Acquisition or construction of capital	1,763,750
	<u>6,748,945</u>
OTHER APPROPRIATIONS (XXVII)	
Other.....	4,055,398
	<u>4,055,398</u>
TOTAL	<u><u>237,969,174</u></u>

NOTE: The Appropriation Act, 2016 authorizes the Government to commit to expenditures up to an amount not exceeding \$950,000,000 for the purpose of ensuring completion of projects or fulfilling contracts initiated in the year ended March 31, 2017. Any expenditures so committed must be included in the estimates of the fiscal year in which the expenditure is to be made or incurred.

**STATEMENT OF REVENUE AND EXPENSE
RELATED TO ROADWAY AND MUNICIPAL INFRASTRUCTURE**

**As Required by Section 67.1(2) of The Financial Administration Act
For the Year Ended March 31, 2017**

	<u>2017</u>	<u>2016</u>
	\$	\$
REVENUE		
Net Gasoline and Motive Fuel Tax - Note 1.....	335,511,550	319,189,423
	<u>335,511,550</u>	<u>319,189,423</u>
Less: Tax attributed to aircrafts and locomotives.....	16,870,904	17,905,983
TOTAL REVENUE	<u>318,640,646</u>	<u>301,283,440</u>
 EXPENSES		
Highways and Transportation Programs	51,159,022	31,281,812
 Construction and Maintenance		
Maintenance and preservation of provincial trunk highways, provincial roads and related projects.....	151,068,681	146,832,711
Winter roads.....	8,857,366	8,287,872
Infrastructure assets - provincial roads and highways.....	363,139,695	332,195,581
Road construction and maintenance.....	<u>523,065,742</u>	<u>487,316,164</u>
General assets - road related.....	4,974,436	4,921,819
Other construction and maintenance.....	<u>4,974,436</u>	<u>4,921,819</u>
Total Construction and Maintenance.....	528,040,178	492,237,983
TOTAL EXPENSES	<u>579,199,200</u>	<u>523,519,795</u>
 NET RESULT FOR THE YEAR	<u><u>(260,558,554)</u></u>	<u><u>(222,236,355)</u></u>

Note 1: Amount refers to proceeds of tax paid into the Consolidated Fund, net of authorized refunds.

STATEMENT OF RESPONSIBILITY

The accompanying Report of Amounts Paid or Payable to Members of the Assembly by the Assembly is the responsibility of management of the Legislative Assembly and has been prepared in accordance with provisions of *The Legislative Assembly Act*. In the case, when a Member of the Legislative Assembly is also a Minister or acting on Executive Government business, the expense reporting that is reflected in this report is the responsibility of the Department of Finance management. These provisions have been applied on a basis consistent with that of the preceding year. In management's opinion, the Report has been properly prepared within reasonable limits of materiality, incorporating management's best judgment regarding estimates and other data available up to September 5th, 2017

Management maintains internal controls to provide reasonable assurance of the reliability and accuracy of the financial information reported.

The responsibility of the Auditor General is to express an independent opinion on whether this financial information presents fairly, in all material respects, amounts paid to members of the Assembly in accordance with the provisions of *The Legislative Assembly Act*. The Auditor General's report, stating the scope of the audit and opinion, appears on the following page.

This Report is tabled in the Legislature. It is referred to the Standing Committee on the Public Accounts, which reports to the Legislature on the results of its examination together with any recommendations it may have with respect to this report and accompanying audit opinion.

On behalf of Management

ORIGINAL SIGNED BY

Judy Wegner
Executive Director
Administration & Finance

ORIGINAL SIGNED BY

Aurel Tess, CPA, CGA
Provincial Comptroller

ORIGINAL SIGNED BY

Patricia Chaychuk
Clerk of the Legislative Assembly
Legislative Assembly



INDEPENDENT AUDITOR'S REPORT

Amounts Paid or Payable to Members of the Assembly

To the Legislative Assembly of the Province of Manitoba

We have audited the accompanying Report of Amounts Paid or Payable to Members of the Assembly for the year ended March 31, 2017 ("the report"). The report has been prepared by management based on Sections 52.27(1) and (2) of *The Legislative Assembly Act*.

Management's Responsibility for the Report

Management is responsible for the preparation of this report in accordance with the basis of accounting described in Note 1, determining that the described framework is acceptable in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the report based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial information in the Report of Amounts Paid or Payable to Members of the Assembly for the year ended March 31, 2017 is prepared, in all material respects, in accordance with the basis of accounting described in Note 1.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the report, which describes the basis of accounting and identifies expenses that are excluded from the report. The report is prepared to assist the Minister of Finance to meet the requirements of Sections 52.27(1) and (2) of *The Legislative Assembly Act*. As a result, the report may not be suitable for another purpose.

**Original document signed by:
Norm Ricard**

September 12, 2017
Winnipeg, Manitoba

Norm Ricard, CPA, CA
Auditor General

**REPORT OF AMOUNTS PAID OR PAYABLE TO MEMBERS OF THE ASSEMBLY
FOR THE YEAR ENDED MARCH 31, 2017
COMPENSATION**

MEMBER	CONSTITUENCY	MEMBERS'	PREMIER'S AND	OTHER	SEVERANCE /
		INDEMNITY	MINISTERS' COMPENSATION	COMPENSATION	TRANSITION PAYMENTS (Note 3)
		\$	\$	\$	\$
Allum, J.	Fort Garry-Riverview	93,024.08	4,604.49	-	-
Altemeyer, R.	Wolseley	93,024.08	-	5,113.50	-
Bindle, K.	Thompson	88,436.60	-	4,285.26	-
Clarke, Hon. E.	Agassiz	88,436.60	46,463.48	-	-
Cox, Hon. C.	River East	88,436.60	46,463.48	-	-
Cullen, Hon. C.	Spruce Woods	93,023.94	46,463.48	-	-
Curry, N.	Kildonan	88,436.60	-	-	-
Driedger, Hon. M.	Charleswood	93,023.94	-	44,649.64	-
Eichler, Hon. R.	Lakeside	93,023.94	46,463.48	296.31	-
Ewasko, W.	Lac du Bonnet	93,023.94	-	5,904.08	-
Fielding, Hon. S.	Kirkfield Park	88,436.60	46,463.48	-	-
Fletcher, Hon. S.	Assiniboia	88,436.60	-	-	-
Fontaine, N.	St. Johns	88,436.74	-	-	-
Friesen, Hon. C.	Morden-Winkler	93,023.94	46,463.48	-	-
Gerrard, Hon. J.	River Heights	93,023.94	-	-	-
Goertzen, Hon. K.	Steinbach	93,023.94	46,463.48	370.13	-
Graydon, C.	Emerson	93,023.94	-	6,846.56	-
				6,923.36 (2a)	
Guillemard, S.	Fort Richmond	88,436.60	-	6,828.36	-
Helwer, R.	Brandon West	93,023.94	-	-	-
Isleifson, L.	Brandon East	88,436.74	-	-	-
Johnson, D.	Interlake	88,436.60	-	4,112.36	-
Johnston, S.	St. James	88,436.74	-	-	-
Kinew, W.	Fort Rouge	88,436.74	-	-	-
Klassen, J.	Kewatinook	88,436.74	-	-	-
Lagassé, B.	Dawson Trail	88,436.74	-	194.00	-
Lagimodiere, A.	Selkirk	88,436.88	-	2,371.04	-
Lamoureux, C.	Burrows	88,436.74	-	-	-
Lathlin, A.	The Pas	93,024.08	-	5,464.62	-
Lindsey, T.	Flin Flon	88,436.74	-	1,382.92	-
Maloway, J.	Elmwood	93,024.08	-	7,418.46	-
Carried Forward.....		2,712,735.38	329,848.85	102,160.60	-

MEMBER	CONSTITUENCY	MEMBERS'	PREMIER'S AND	OTHER	SEVERANCE /
		INDEMNITY	MINISTERS'	COMPENSATION	TRANSITION
			COMPENSATION		PAYMENTS
		\$	\$	\$	(Note 3)
					\$
Brought Forward.....		2,712,735.38	329,848.85	102,160.60	-
Marcelino, D.	Tyndall Park	93,023.94	-	370.13	-
Marcelino, F.	Logan	93,023.94	4,604.49	45,905.44	-
Martin, S.	Morris	93,023.94	-	-	-
Mayer, C.	St. Vital	88,436.60	-	6,579.30	-
Michaleski, B.	Dauphin	88,436.60	-	-	-
Micklefield, Hon. A.	Rossmere	88,436.88	-	7,902.30	-
Morley-Lecomte, J.	Seine River	88,436.60	-	4,112.36	-
Nesbitt, G.	Riding Mountain	88,436.60	-	-	-
Pallister, Hon. B.	Fort Whyte	93,023.94	71,118.88	2,511.49	-
Pedersen, Hon. B.	Midland	93,023.94	46,463.48	319.14	-
Piwniuk, D.	Arthur-Virden	93,023.94	-	9,212.84	-
Reyes, J.	St. Norbert	88,436.60	-	-	-
Saran, M.	The Maples	93,023.94	4,604.49	-	-
Schuler, Hon. R.	St. Paul	93,023.94	46,463.48	-	-
Selinger, G.	St. Boniface	93,024.08	7,047.86	-	-
Smith, A.	Southdale	88,436.74	-	-	-
Smook, D.	La Verendrye	93,023.94	-	6,579.30	-
Squires, Hon. R.	Riel	88,436.60	46,463.48	-	-
Stefanson, Hon. H.	Tuxedo	93,023.94	46,463.48	-	-
Swan, A.	Minto	93,023.94	-	-	-
Teitsma, J.	Radisson	88,436.60	-	-	-
Wharton, J.	Gimli	88,436.60	-	194.00	-
				6,663.43 (2b)	
Wiebe, M.	Concordia	93,023.94	-	2,065.14	-
Wishart, Hon. I.	Portage la Prairie	93,023.94	46,463.48	-	-
Wowchuk, R.	Swan River	88,436.60	-	4,112.36	-
Yakimoski, B.	Transcona	88,436.60	-	-	-
<u>Former MLAs:</u>					
Allan, N.		4,587.34	-	222.35	93,025.00
Ashton, S.		4,587.34	4,604.49	-	93,025.00
Blady, S.		4,587.34	4,604.49	-	69,322.26
Braun, E.		4,587.34	4,604.49	-	69,321.92
Briese, S.		4,587.34	-	-	69,322.12
Carried Forward.....		5,099,247.00	663,355.44	198,910.18	394,016.30

MEMBER	CONSTITUENCY	MEMBERS'	PREMIER'S AND	OTHER	SEVERANCE /
		INDEMNITY	MINISTERS'	COMPENSATION	TRANSITION
			COMPENSATION	COMPENSATION	PAYMENTS
		\$	\$	\$	(Note 3)
		\$	\$	\$	\$
Brought Forward.....		5,099,247.00	663,355.44	198,910.18	394,016.30
Caldwell, D.		4,587.34	4,604.49	-	93,097.62
Chief, K.		72,380.38	4,604.49	-	41,032.46
Chomiak, D.		4,587.34	4,604.49	-	93,025.00
Crothers, D.		4,587.34	4,604.49	-	35,425.74
Dewar, G.		4,587.34	4,604.49	-	93,025.00
Gaudreau, D.		4,587.34	-	222.35	35,425.54
Howard, J.		4,587.34	-	518.22	69,321.92
Irvin-Ross, K.		4,587.34	4,604.49	-	93,097.62
Jha, B.		4,587.34	-	222.35	93,025.00
Kostyshyn, R.		4,587.34	4,604.49	-	35,425.74
Lemieux, R.		4,587.34	4,604.49	-	93,097.62
Mackintosh, G.		4,587.34	4,604.49	-	93,025.00
Melnick, C.		4,587.34	-	-	93,025.00
Mitchelson, B.		4,587.34	-	-	93,025.00
Nevakshonoff, T.		4,587.34	4,604.49	-	93,097.62
Oswald, T.		4,587.34	-	-	93,097.48
Pettersen, C.		4,587.34	-	-	35,425.54
Reid, D.		4,587.34	-	6,418.33	93,025.00
Robinson, E.		4,587.34	4,604.49	-	93,025.00
Rondeau, J.		4,587.34	-	865.65	93,025.00
Rowat, L.		4,587.34	-	-	93,097.48
Selby, E.		-	-	-	11,213.68
Struthers, S.		4,587.34	-	-	93,025.00
Wight, M.		4,587.34	4,604.49	-	35,425.54
TOTALS		5,272,548.86	718,609.32	207,157.08	2,181,547.90

**REPORT OF AMOUNTS PAID OR PAYABLE TO MEMBERS OF THE ASSEMBLY
FOR THE YEAR ENDED MARCH 31, 2017
EXPENSES**

MEMBER	CONSTITUENCY	TEMPORARY	COMMUTING	TRAVEL	CONSTITUENCY
		RESIDENCE AND LIVING EXPENSES	EXPENSES	EXPENSES	ASSISTANT SALARIES (Note 1a)
		\$	\$	\$	\$
Allum, J.	Fort Garry-Riverview	-	-	31.05	46,228.00
Altemeyer, R.	Wolseley	-	-	355.35	46,228.00
Bindle, K.	Thompson	16,058.75	-	34,253.73	41,620.80
Clarke, Hon. E.	Agassiz	19,984.28	-	8,851.87	39,847.82
Cox, Hon. C.	River East	-	-	1,160.55	45,146.92
Cullen, Hon. C.	Spruce Woods	21,537.44	-	5,170.29	26,076.06
Curry, N.	Kildonan	-	-	4,393.50	34,256.76
Driedger, Hon. M.	Charleswood	-	-	226.50	46,228.00
Eichler, Hon. R.	Lakeside	23,370.45	-	1,814.35	46,228.00
Ewasko, W.	Lac du Bonnet	17,884.59	-	15,873.29	42,003.42
Fielding, Hon. S.	Kirkfield Park	-	-	611.10	41,945.57
Fletcher, Hon. S.	Assiniboia	-	-	1,804.26	44,822.90
Fontaine, N.	St. Johns	-	-	1,366.98	46,228.00
Friesen, Hon. C.	Morden-Winkler	19,859.81	-	5,989.82	44,286.44
Gerrard, Hon. J.	River Heights	-	-	2,746.98	46,228.00
Goertzen, Hon. K.	Steinbach	21,367.50	-	4,150.02	46,223.05
Graydon, C.	Emerson	21,544.62	-	29,882.10	25,315.06
Guillemard, S.	Fort Richmond	-	-	1,183.95	44,750.42
Helwer, R.	Brandon West	20,016.39	-	11,354.70	22,881.71
Isleifson, L.	Brandon East	15,459.07	-	14,291.26	28,465.10
Johnson, D.	Interlake	12,823.20	-	30,708.75	44,278.08
Johnston, S.	St. James	-	-	-	44,654.10
Kinew, W.	Fort Rouge	-	-	-	46,228.00
Klassen, J.	Kewatinook	-	3,872.74	24,538.16	43,313.36
Lagassé, B.	Dawson Trail	-	-	9,248.40	41,340.34
Lagimodiere, A.	Selkirk	-	3,403.80	3,948.75	30,251.71
Lamoureux, C.	Burrows	-	-	1,347.75	33,775.50
Lathlin, A.	The Pas	18,073.42	-	37,704.51	39,304.78
Lindsey, T.	Flin Flon	15,944.14	-	30,328.33	40,958.32
Maloway, J.	Elmwood	-	-	1,802.64	42,745.40

CONSTITUENCY OFFICE RENT ALLOWANCE	CONSTITUENCY EXPENSES (Note 1a)	PRINTING AND MAILING EXPENSES (Note 1b)	COMMITTEE EXPENSES	REIMBURSEMENT OF PREMIER'S AND MINISTERS' EXPENSES (Note 1c)	REIMBURSEMENT OF OTHER MLAS' EXPENSES (Note 1c)
\$	\$	\$	\$	\$	\$
14,400.00	46,821.88	2,755.05	-	-	-
15,648.00	59,581.86	8,604.18	-	-	3,602.77
12,600.00	16,807.61	1,236.46	-	-	286.96
5,203.80	32,374.17	686.66	-	9,072.44	-
13,390.00	59,123.06	3,880.16	-	1,756.54	-
6,552.00	39,676.31	2,174.28	-	12,593.42	-
7,703.29	55,704.55	3,592.22	-	-	525.35
8,085.00	51,486.21	3,111.13	-	-	2,492.13
14,553.00	36,929.13	1,067.83	-	5,014.23	-
15,358.50	28,401.41	1,956.87	-	-	127.23
12,051.00	41,820.08	1,452.64	-	2,152.80	-
9,373.00	52,399.75	4,947.60	-	-	-
9,660.00	55,592.06	2,694.65	-	-	7,030.99
13,005.60	49,829.76	2,391.09	-	4,174.38	-
-	46,760.91	6,094.46	-	-	758.67
15,532.76	53,181.40	3,542.55	-	3,365.30	-
11,311.85	30,075.01	913.55	-	-	111.15
9,906.49	52,898.86	2,892.78	-	-	542.08
15,586.20	27,952.63	2,817.98	-	-	-
11,021.00	29,343.01	3,082.39	-	-	154.50
14,608.00	24,543.53	1,245.45	-	-	499.91
13,207.40	33,848.68	7,617.43	-	-	588.69
12,051.00	46,273.98	6,860.70	-	-	-
-	23,981.17	3,220.13	-	-	36.33
13,390.00	33,230.55	1,498.62	-	-	-
11,481.75	28,703.88	1,101.48	-	-	-
11,250.00	26,434.69	4,353.97	-	-	-
6,867.00	15,476.93	1,363.57	-	-	-
9,975.00	31,800.23	1,350.34	-	-	-
10,269.00	58,756.28	3,790.83	-	-	1,077.77

MEMBER	CONSTITUENCY	TEMPORARY	COMMUTING	TRAVEL	CONSTITUENCY
		RESIDENCE	EXPENSES	EXPENSES	ASSISTANT
		AND LIVING EXPENSES			SALARIES
		\$	\$	\$	(Note 1a) \$
Marcelino, D.	Tyndall Park	-	-	477.37	46,228.00
Marcelino, F.	Logan	-	-	-	46,228.00
Martin, S.	Morris	-	1,341.00	19,842.17	43,381.60
Mayer, C.	St. Vital	-	-	1,121.05	44,995.60
Michaleski, B.	Dauphin	15,385.67	-	13,791.31	40,968.07
Micklefield, Hon. A.	Rossmere	-	-	5,330.66	38,002.25
Morley-Lecomte, J.	Seine River	-	-	798.72	38,540.03
Nesbitt, G.	Riding Mountain	20,895.04	-	18,726.24	31,153.46
Pallister, Hon. B.	Fort Whyte	-	-	-	10,413.03
Pedersen, Hon. B.	Midland	21,631.13	-	2,874.32	42,068.80
Piwniuk, D.	Arthur-Virden	23,341.29	-	39,813.47	39,960.48
Reyes, J.	St. Norbert	-	-	904.40	30,492.91
Saran, M.	The Maples	-	-	77.90	46,228.00
Schuler, Hon. R.	St. Paul	-	-	7,308.45	46,228.00
Selinger, G.	St. Boniface	-	-	1,786.07	46,228.00
Smith, A.	Southdale	-	-	1,756.65	41,862.73
Smook, D.	La Verendrye	20,375.88	-	26,837.09	29,921.50
Squires, Hon. R.	Riel	-	-	-	35,298.12
Stefanson, Hon. H.	Tuxedo	-	-	2,335.05	46,228.00
Swan, A.	Minto	-	-	304.75	41,931.64
Teitsma, J.	Radisson	-	-	2,396.35	46,228.00
Wharton, J.	Gimli	17,934.09	-	12,924.35	40,087.26
Wiebe, M.	Concordia	-	-	512.93	46,228.00
Wishart, Hon. I.	Portage la Prairie	1,038.86	-	228.40	40,959.34
Wowchuk, R.	Swan River	12,239.00	-	27,195.62	46,228.00
Yakimoski, B.	Transcona	-	-	8.00	33,572.52
<u>Former MLAs:</u>					
Allan, N.		-	-	-	-
Ashton, S.		3,039.46	-	-	-
Bjornson, P.		-	-	-	-
Blady, S.		-	-	-	-
Braun, E.		-	-	-	-

CONSTITUENCY OFFICE RENT ALLOWANCE	CONSTITUENCY EXPENSES (Note 1a)	PRINTING AND MAILING EXPENSES (Note 1b)	COMMITTEE EXPENSES	REIMBURSEMENT OF PREMIER'S AND MINISTERS' EXPENSES (Note 1c)	REIMBURSEMENT OF OTHER MLAS' EXPENSES (Note 1c)
\$	\$	\$	\$	\$	\$
14,350.00	38,868.46	1,020.38	-	-	499.91
15,900.00	49,034.26	3,182.11	-	-	4,015.78
16,068.00	46,812.69	3,264.34	-	-	-
10,712.00	55,377.26	3,002.16	-	-	671.58
11,050.30	44,842.98	1,792.14	-	-	499.91
13,390.00	43,274.78	3,453.04	-	-	585.89
12,922.00	49,981.69	3,290.11	-	-	-
8,620.00	24,504.98	1,534.07	-	-	-
11,891.25	33,050.82	3,158.86	-	1,665.06	-
10,319.00	51,669.81	1,497.83	-	16,017.76	-
16,068.00	46,967.96	2,625.65	-	-	312.56
6,695.00	57,692.15	3,155.42	-	-	427.39
16,068.00	50,386.34	1,397.17	-	-	-
12,450.00	52,331.74	4,053.26	-	3,684.98	-
10,461.84	47,017.90	3,162.71	-	-	1,489.76
9,523.67	29,368.25	2,716.22	-	-	499.91
9,161.30	25,389.54	2,043.08	-	-	123.70
14,729.00	59,693.13	2,594.96	-	4,185.77	-
16,062.50	42,570.17	2,764.68	-	692.55	-
14,476.25	59,439.40	4,107.90	-	-	204.74
13,390.00	61,805.45	3,336.46	-	-	-
8,910.00	31,799.80	2,142.86	-	-	185.67
					351.44 (2c)
16,068.00	57,578.64	2,723.17	-	-	713.08
8,253.00	33,133.85	1,199.81	-	3,473.33	-
5,670.00	27,179.32	1,406.88	-	-	2,816.42
12,051.00	57,680.49	2,606.73	-	-	157.01
1,165.50	2,243.43	-	-	-	-
2,362.50	-	-	-	-	4,459.71
999.56	63.00	-	-	-	-
2,678.00	2,647.65	-	-	-	3.00
2,541.00	3,384.89	-	-	-	-

MEMBER	CONSTITUENCY	TEMPORARY	COMMUTING	TRAVEL	CONSTITUENCY
		RESIDENCE AND LIVING EXPENSES	EXPENSES	EXPENSES	ASSISTANT SALARIES (Note 1a)
		\$	\$	\$	\$
Briese, S.		1,117.34	-	-	-
Caldwell, D.		2,500.31	-	-	-
Chief, K.		-	-	-	35,302.96
Chomiak, D.		-	-	-	-
Crothers, D.		-	-	-	-
Dewar, G.		-	-	-	-
Gaudreau, D.		-	-	-	-
Howard, J.		-	-	-	-
Irvin-Ross, K.		-	-	-	-
Jha, B.		-	-	33.75	-
Kostyshyn, R.		2,465.26	-	-	-
Lemieux, R.		-	-	-	-
Mackintosh, G.		-	-	-	-
Melnick, C.		-	-	-	-
Mitchelson, B.		-	-	-	-
Nevakshonoff, T.		10,282.66	-	1,233.75	-
Oswald, T.		-	-	-	-
Pettersen, C.		4,796.36	-	2,729.37	-
Reid, D.		-	-	-	-
Robinson, E.		-	-	3,402.00	-
Rondeau, J.		-	-	-	-
Rowat, L.		2,230.49	-	-	-
Struthers, S.		8,100.24	-	-	-
Wight, M.		-	-	-	-
TOTALS		411,296.74	8,617.54	479,889.13	2,286,823.92

CONSTITUENCY OFFICE RENT ALLOWANCE	CONSTITUENCY EXPENSES (Note 1a)	PRINTING AND MAILING EXPENSES (Note 1b)	COMMITTEE EXPENSES	REIMBURSEMENT OF PREMIER'S AND MINISTERS' EXPENSES (Note 1c)	REIMBURSEMENT OF OTHER MLAS' EXPENSES (Note 1c)
\$	\$	\$	\$	\$	\$
298.20	490.36	-	-	-	148.80
3,622.50	3,608.23	-	-	-	1,874.37
14,400.00	44,332.53	4,218.30	-	-	-
2,678.00	3,041.79	-	-	-	-
3,300.00	740.25	-	-	-	-
1,800.00	2,553.21	-	-	-	-
2,678.00	2,386.93	1,336.53	-	-	-
285.00	1,470.93	-	-	-	-
1,943.00	4,891.34	-	-	-	-
2,608.70	5,735.30	1,339.28	-	-	1,083.80
3,526.50	912.09	-	-	-	334.54
973.12	339.60	-	-	-	185.10
1,869.00	3,555.61	1,268.04	-	-	277.37
1,418.28	1,369.47	-	-	-	207.45
2,678.00	3,262.32	-	-	-	-
1,100.00	1,154.58	-	-	-	166.86
(1,314.47)	1,906.50	1,288.17	-	-	-
2,400.00	2,302.87	-	-	-	-
2,417.60	654.25	-	-	-	251.27
-	650.10	-	-	-	1,242.74
-	1,587.04	1,272.24	-	-	-
1,800.00	499.84	-	-	-	-
612.52	1,671.29	-	-	-	-
1,260.00	2,437.65	-	-	-	-
701,401.26	2,467,154.49	170,251.61	-	67,848.56	41,624.29

**REPORT OF AMOUNTS PAID OR PAYABLE TO MEMBERS OF THE ASSEMBLY
FOR THE YEAR ENDED MARCH 31, 2017
NOTES TO THE FINANCIAL REPORT**

1. BASIS OF ACCOUNTING

This Report presents the amounts paid or payable to members of the legislature as required by Sections 52.27 (1) and (2) of *The Legislative Assembly Act*.

Expenses and compensation are recognized on an accrual basis. Expenses are accrued based upon the claims processed to May 15, 2017.

Repayments by MLAs for claims over the maximum entitlement are recognized when received.

The reported amounts reflect the following policies based upon directives and interpretations by the Legislative Assembly Management Commission:

- a. MLAs are charged under their constituency expense entitlements with the salary type benefits for constituency staff such as sick leave, statutory holiday pay, and overtime, in addition to their salary and vacation pay. All other benefits, totalling \$534,237 for the year ended March 31, 2017, are not charged to MLAs' entitlements and are therefore excluded from this Report.
- b. Printing and mail processing fees are included in this Report; however, postage costs paid directly to the supplier on the member's behalf are excluded from this Report.
- c. Reimbursement of Premier's and Ministers' expenses and reimbursement of Other MLAs' expenses reflect claims made by the Premier and Ministers for departmental expenses incurred by them or claims paid to MLAs for expenses not provided for under their constituency expense entitlement. Expenses paid by or to a third party on the members' behalf are excluded from this Report unless the payment has been processed as on account of the member.
- d. Costs associated with the assignment of government vehicles to members, or payments of the optional car allowance to members, in lieu of assigned vehicles, are excluded from this Report.

2. PAYMENTS TO MLA'S FROM GOVERNMENT BUSINESS ENTERPRISES

Amount includes remuneration and reimbursement of expenses as reported to the Minister of Finance pursuant to Section 52.27(2) of *The Legislative Assembly Act*:

- a. Remuneration received from Manitoba Hydro-Electric Board.
- b. Remuneration received from Manitoba Public Insurance Corporation.
- c. Expense reimbursements received from Manitoba Public Insurance Corporation.

**REPORT OF AMOUNTS PAID OR PAYABLE TO MEMBERS OF THE ASSEMBLY
FOR THE YEAR ENDED MARCH 31, 2017
NOTES TO THE FINANCIAL REPORT**

3. SEVERANCE AND TRANSITION PAYMENTS

Severance Allowance

Severance pay to Members elected prior to 1995 is made pursuant to section 52.21 of *The Legislative Assembly Act*. A member who ceases to be a member for any reason other than under section 18 (conviction) or 20 (disqualification) is entitled to a payment calculated at the rate of one (1) month's pay for each consecutive year that he or she has served as a member to a maximum of twelve (12) months' pay.

Transition/ Severance Payments

Members elected after 1995 who resign, retire or are defeated in an election are entitled to receive the equivalent of one month's salary for each year of service. The minimum transition/severance payment is three (3) months' pay and the maximum is twelve (12) months' pay. The Member has the option of receiving the payment in a lump sum (Severance) or by bi-weekly payments (Transition).

4. SPECIAL SUPPLY AND OPERATING ALLOWANCES

Each official party as well as any independent member is entitled to a special supply and operating allowance under Section 52.23 of the Act. This allowance is in addition to "Reimbursement of Expenses" listed by individual member and was paid as designated by the leader of each party to the following:

Progressive Conservative Party Caucus	\$ 114,231
New Democratic Party Caucus	41,006
Driedger, Hon. M.	2,929
Gerrard, Hon. J.	2,929
Klassen, J.	2,929
Lamoureux, C.	<u>2,929</u>
	<u>\$ 166,953</u>

5. UNREPORTED AMOUNTS AND EXPENSES RELATED TO OTHER YEARS

The amounts in this Report include previously unreported claims and recoveries related to prior years' expenses totalling \$94,241 and \$12,142 respectively, with a net total of \$82,099. In addition, these amounts do not include payments related to future years' expenses totalling \$11,884, which represent primarily rent deposits and unexpired insurances.



Indigenous and Municipal Relations

Indigenous Relations
Financial & Administrative Services
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June 1, 2017

NORTHERN AFFAIRS FUND

MANAGEMENT REPORT

The accompanying financial statements are the responsibility of management and have been prepared in accordance with the Canadian public sector accounting standards as stated in the notes to the financial statements. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgement regarding all necessary estimates and all other data available.

Management maintains internal controls to provide reasonable assurance that the financial information is reliable and accurate, and that the assets of the Fund are properly safeguarded.

The responsibility of the Auditor General for Manitoba is to express an independent professional opinion as to whether the financial statements are presented fairly in all material respects.

The Executive Financial Officer has reviewed and approved these financial statements.

On Behalf of Management

ORIGINAL SIGNED BY

Pavlo Motruk, CPA, CGA, ACCA
Acting Director/ Executive Financial Officer
Indigenous Relations, Financial and Administrative Services
Department of Indigenous and Municipal Relations



INDEPENDENT AUDITOR'S REPORT

To the Minister of Indigenous and Municipal Relations
To the Legislative Assembly of Manitoba

We have audited the accompanying financial statements of Northern Affairs Fund, which comprise the statement of financial position as at March 31, 2014, and the statements of operations and accumulated surplus, change in net financial assets / debt and cash flow for the year ended March 31, 2014, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Northern Affairs Fund as at March 31, 2014 and the results of its operations, changes in net financial assets / debt and its cash flows for the year ended March 31, 2014 in accordance with Canadian public sector accounting standards.

Office of the Auditor General

Office of the Auditor General
June 1, 2017
Winnipeg, Manitoba

**NORTHERN AFFAIRS FUND
STATEMENT OF FINANCIAL POSITION
As at March 31, 2014**

	2014	2013
Financial Assets		
Cash and cash equivalents (Note 3)	\$ 11,437,945	\$ 13,373,784
Accounts receivable (Notes 4, 5, 10)	2,379,939	3,108,111
Total Financial Assets	13,817,884	16,481,895
Liabilities		
Accounts payable (Notes 6, 10)	2,226,362	5,475,060
Loans payable (Note 7)	17,698,705	12,887,147
Total Liabilities	19,925,067	18,362,207
Net Debt	(6,107,183)	(1,880,312)
Non-Financial Assets		
Construction in progress (Note 8)	12,047,685	7,671,740
Total Non-Financial Assets	12,047,685	7,671,740
Accumulated Surplus	\$ 5,940,502	\$ 5,791,428

The accompanying notes are an integral part of these financial statements.

NORTHERN AFFAIRS FUND
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
For the Year Ended March 31, 2014

	2014	2013
Revenues		
Aboriginal and Northern Communities	\$ 14,549,683	\$ 14,530,298
Aboriginal and Northern Affairs	1,134,778	811,798
Department of Local Government	158,747	125,114
Department of Finance	2,889,000	1,927,770
Department of Family Services and Consumer Affairs	45,600	51,820
Federal Gas Tax	465,469	527,643
Cottage Subdivision Funds	532,782	502,980
Manitoba Hydro	200,000	93,000
Specific Purpose - Various (Note 10)	579,312	343,712
Cottage Administration Fees	21,062	21,031
Tax Revenue (Sch 2, NTRA)	2,320,462	2,274,116
Total Revenue	22,896,895	21,209,282
Expenses		
Aboriginal and Northern Communities	15,270,898	15,426,660
Aboriginal and Northern Affairs	1,061,645	1,215,374
Department of Local Government	137,801	125,320
Department of Finance	2,800,150	2,751,423
Department of Family Services and Consumer Affairs	44,163	56,022
Federal Gas Tax	92,721	-
Cottage Subdivision Funds	493,519	463,825
Manitoba Hydro	187,495	165,761
Specific Purpose - Various	478,245	446,993
Cottage Administration Fees	13,257	8,651
Tax Administered Expenses (Sch 2, NTRA; Note 10)	2,167,927	2,061,995
Total Expenses	22,747,821	22,722,024
Annual Surplus/(Deficit)	149,074	(1,512,742)
Accumulated Surplus at Beginning of Year	5,791,428	7,304,170
Accumulated Surplus, End of Year	\$ 5,940,502	\$ 5,791,428

The accompanying notes are an integral part of these financial statements.

**NORTHERN AFFAIRS FUND
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS/DEBT
For the Year Ended March 31, 2014**

	2014	2013
Annual Surplus/(Deficit)	\$ 149,074	\$ (1,512,742)
Non-Financial Assets		
New construction costs (Note 8)	(7,824,538)	(5,214,219)
Closed projects (Note 8)	3,448,593	-
	(4,375,945)	(5,214,219)
Decrease in Net Financial Assets	(4,226,871)	(6,726,961)
Net Financial Assets/(Debt), Beginning of Year	(1,880,312)	4,846,649
Net Financial Debt, End of Year	\$ (6,107,183)	\$ (1,880,312)

The accompanying notes are an integral part of these financial statements.

**NORTHERN AFFAIRS FUND
STATEMENT OF CASH FLOW
For the Year Ended March 31, 2014**

	2014	2013
Cash provided by (used in) :		
Operating Activities		
Annual deficit	\$ 149,074	\$ (1,512,742)
Change in:		
Accounts receivable	728,172	(9,230)
Accounts payable	(3,248,698)	4,018,790
Cash used in operating activities	(2,371,452)	2,496,818
Capital Activities		
Increase in construction in progress	(4,375,945)	(5,214,219)
Cash used in capital activities	(4,375,945)	(5,214,219)
Financing Activities		
(Decrease)/Increase in loans payable	4,811,558	(1,011,365)
Cash provided by (used in) financial transactions	4,811,558	(1,011,365)
Decrease in Cash	(1,935,839)	(3,728,766)
Cash and Cash Equivalents, Beginning of Year	13,373,784	17,102,550
Cash and Cash Equivalents, End of Year (Note 3)	\$ 11,437,945	\$ 13,373,784

Supplemental Cash Flow Information

Interest Received	\$ 173,974	\$ 153,199
Interest Paid	\$ 513,922	\$ 457,591

The accompanying notes are an integral part of these financial statements.

NORTHERN AFFAIRS FUND
SPECIFIC PURPOSE FUNDS AND ACCUMULATED SURPLUS
For the Year Ended March 31, 2014

Schedule 1

	Balance	Revenue	Expense	SPF Transfers	Transfer from Taxation Fund Account	Balance
	March 31, 2013			(Note 11)	(Note 10)	March 31, 2014
Aboriginal and Northern Communities						
Community Council Funds (Note 12)	\$ (1,453,749)	\$ 14,108,262	\$ 14,743,587	\$ (15,455)		\$ (2,104,529)
Community Capital Support	-	441,421	527,311			(85,890)
	(1,453,749)	14,549,683	15,270,898	(15,455)	-	(2,190,419)
Cottage Administration Fees						
	62,188	21,062	13,257			69,993
Aboriginal and Northern Affairs						
Department Revenue/Transfer Payments	-	608,586	608,586			-
RBC Payment Distribution	(126)	1,800	1,529			145
Firefighters Insurance	124,814		21,398			103,416
Fire Inspections	43,860		3,150			40,710
CDO Pilot Project	84,681			(20,000)		64,681
Fire Trucks and Equipment	134,247					134,247
Fire Training	129,728					129,728
Sturgeon Landing Road	17,897	27,720	34,276			11,341
Sturgeon Gill Road	4,325		1,787			2,538
Gull Bay (Long Point) Road	3,246		1,787			1,459
Uchtman Rail Crossing	(8,328)	8,328				-
Northern Youth Empowerment Initiative	3,129	120,000	38,173			84,956
Community Ergonomics	60,552		23,770	(11,000)		25,782
Northern Consultation Board	8,115					8,115
Northern Ministers Development Forum	14,166		1,229	(1,229)		11,708
Workplace Safety and Health Training	11,970		84,722	81,000		8,248
Workplace Safety and Health Equipment	23,991		15,935			8,056
Constable Program	22,276	40,122	36,707			25,691
Community Clerk Workshop	29,032	30,370	40,465	18,545		37,482
Water Operator Certification	26,506					26,506
Incorporation	285,253					285,253
Water Treatment Plant Assessments	27,409	97,000	26,290			98,119
Surveys	-			28,000		28,000
Bluff Road	-	5,000	1,213			3,787
Resource Management Boards	-	94,000	22,442			71,558
Resource Management Boards Wildlife Projects	-	40,000				40,000
Hollow Water Waste Disposal Site	75,850	51,839	59,374			68,315
Modular Accredited Training	(5,873)	10,013	16,435	20,000		7,705
911 Emergency Services	180,025		9,275			170,750
North Central Summer Students	15,883		13,102	5,005		7,786
	1,312,628	1,134,778	1,061,645	120,321		1,506,082
Department of Local Government						
Video Lottery Support Payments/Municipal Program Grant	10	158,747	137,801	(16,244)		4,712
Department of Finance						
General Assistance Grant	98,560	2,889,000	2,800,150	(9,719)		177,691
Department of Family Services and Consumer Affairs						
Building Independence	(22)	45,600	44,163			1,415
Federal Gas Tax						
	1,959,903	465,469	92,721			2,332,651
Cottage Subdivision Funds						
Northern Affairs Levy	663,134	532,782	493,519			702,397
Manitoba Hydro						
Nelson River Archaeological Survey	75,346		25,927			49,419
Pimichikamak Archaeological Project	110,240	200,000	104,392			205,848
SWAP 2006	276,498		57,176			219,322
	462,084	200,000	187,495			474,589
Specific Purpose - Various						
Nelson House Claims Account	11,317	97				11,414
Sturgeon Management Program	2,977	138,980	137,759			4,198
Winnipegosis Lake Water Study	77,500					77,500
Cross Lake Negotiations	6,965					6,965
Northern Healthy Foods Initiative	72,958	224,732	94,287			203,403
Treaty Land Entitlement	223,161		23,472			199,689
OPCN/CUFMA	-	200,000	42,275			157,725
MMF Hist Research/Tripartite	113,104		23,258			89,846
WRARS	5,020	15,503	15,503	(5,020)		-
Consultation Unit	45,163					45,163
Land Use Planning	46,334					46,334
Thompson Lake Front	2,536					2,536
Property Tax Enhancement (Note 10)	617,542		141,691	(73,883)	141,191	543,159
	1,224,577	579,312	478,245	(78,903)	141,191	1,387,932
Accumulated Surplus						
	\$ 4,329,313	\$ 20,576,433	\$ 20,579,894	\$ -	\$ 141,191	\$ 4,467,043

The accompanying notes are an integral part of these financial statements.

Schedule 2

NORTHERN AFFAIRS FUND
NET TAX REVENUES ADMINISTERED AND ACCUMULATED SURPLUS
For the Year Ended March 31, 2014

	2014	2013
Tax Revenues		
Taxation levies	\$ 1,441,791	\$ 1,402,619
Grants in lieu of Taxes	694,682	686,294
Tax penalties	124,347	107,268
Rentals - Hay and Grazing	58,422	61,035
Other	1,220	16,900
Total Tax Revenues	2,320,462	2,274,116
Administered Expenses		
Frontier school division special levy	1,066,424	1,055,026
Public schools finance board - support levy	461,797	442,422
Municipal levy	380,113	321,353
Hay and Grazing leases	23,043	25,248
Department of Local Government	49,573	54,533
Budgeted allowance for doubtful accounts	181,849	150,777
Other	5,128	12,636
Total Administered Expenses	2,167,927	2,061,995
Net Tax Revenue Administered	152,535	212,121
Accumulated Surplus at Beginning of Year	1,462,115	1,340,644
Transfer to Specific Purpose Funds Account (Note 10)	(141,191)	(90,650)
Accumulated Surplus at End of Year	\$ 1,473,459	\$ 1,462,115

The accompanying notes are an integral part of these financial statements.

NORTHERN AFFAIRS FUND

Notes to the Financial Statements For the Year Ended March 31, 2014

1. Purpose of the Organization

The purpose of the Northern Affairs Fund (the Fund) is to administer trust funds on behalf of the designated communities and administer the property tax system within the jurisdiction of the Department of Aboriginal and Northern Affairs in compliance with *The Northern Affairs Act*.

a) Specific Purpose Funds Account

Used to account for all monies advanced to the Minister of Aboriginal and Northern Affairs to provide financial services to community councils in northern areas of Manitoba.

b) Taxation Fund Account

Levies property and business taxes based on real property assessments and remits the tax requirements to school divisions and The Public Schools Finance Board. Taxes collected for local purposes in the communities are remitted to the community councils when collected.

2. Summary of Significant Accounting Policies

a) Basis of Accounting

The financial statements of the Fund are prepared by management in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

b) Revenues and Expenses

Revenue and expenses are recognized in the period in which the transaction or events occurred. Revenue and expenses are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impractical.

Interest revenue earned on short-term deposits is recognized in the period in which the transaction occurred and recorded on an accrual basis.

c) Government Transfers

Government transfers are recognized in the Fund's financial statements as expenses or revenues in the period that the events giving rise to the transfer occurred as long as the transfer is authorized, eligibility criteria, if any, have been met by the recipient, and a reasonable estimate of the amount can be made.

d) Construction in Progress

Construction in Progress represents purchased or constructed assets and is recorded at cost. When the asset is completed and ready to be put into use for the community the asset is authorized as completed and project closed. Subsequently the closed project/asset is transferred to the community by clearing through the Community Council Funds specific purpose account.

NORTHERN AFFAIRS FUND

Notes to the Financial Statements

For the Year Ended March 31, 2014

e) Cash and Cash Equivalents

Cash and cash equivalents includes cash and short-term deposits with maturities of three months or less from the deposit date and are held for the meeting of the short-term commitments rather than for investing.

f) Financial Instruments

Financial instruments are classified into one of the two measurement categories; (a) fair value; or (b) cost or amortized cost. Financial instruments including cash and cash equivalents, accounts receivable and other receivables – Province of Manitoba, accounts payable and loans payable – Province of Manitoba are recorded at cost.

Gains and losses on financial instruments measured at fair value are recorded in accumulated surplus as re-measurement gains and losses until recognized. Upon disposition of the financial instruments, the cumulative re-measurement gains and losses are reclassified to the statement of operations.

As at March 31, 2014, the Fund does not have any financial instruments measured at fair value. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs.

The Fund did not incur any re-measurement gains and losses during the year ended March 31, 2014.

g) Allowance for Uncollectible Taxes and Grants in Lieu of Taxes

The allowance for uncollectible taxes and grants in lieu of taxes consists of tax cancellations relating to specific tax rolls and an estimate of uncollectible accounts based on the history of tax collections.

h) Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and contingent liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from management's best estimate as additional information becomes available in the future.

i) Administrative Support

The Department of Aboriginal and Northern Affairs provides administrative services at no charge to the Fund. The cost of these services for the year ended March 31, 2014 is estimated to be \$243,608 (2013 - \$217,920)

j) Budget

The statement of operations and accumulated surplus and the statement of change in net financial assets do not present budgeted financial results due to the nature of Northern Affairs Fund which administers the funds on behalf of designated communities.

NORTHERN AFFAIRS FUND
Notes to the Financial Statements
For the Year Ended March 31, 2014

3. Cash and Cash Equivalents

	<u>2014</u>	<u>2013</u>
Cash – Specific Purpose Funds	\$5,920,952	\$7,495,568
Cash – Taxation Fund	241,291	190,749
Cash Equivalents	<u>5,275,702</u>	<u>5,687,467</u>
	<u>\$11,437,945</u>	<u>\$13,373,784</u>

Cash equivalents are 90 day callable deposits with the interest rate in range of 0.85%-0.93% and within the Province of Manitoba Trust account. Deposits are normally held to maturity, but if early withdrawal is required the interest rates applicable up to date of withdrawal.

4. Accounts Receivable

	<u>2014</u>	<u>2013</u>
Accounts Receivable - Province of Manitoba (Specific Purpose Funds)	\$1,006,224	\$1,744,685
Accounts Receivable-Taxation Fund (Note 5)	<u>1,373,715</u>	<u>1,363,426</u>
	<u>\$2,379,939</u>	<u>\$3,108,111</u>

5. Accounts Receivable-Taxation Fund

	<u>2014</u>	<u>2013</u>
Taxes Receivable, End of year	\$2,429,807	\$2,225,334
Allowance for Doubtful Accounts	<u>(1,085,084)</u>	<u>(902,978)</u>
Total Net Taxes Receivable, End of Year	1,344,723	1,322,356
Other Receivables –Province of Manitoba	<u>28,992</u>	<u>41,070</u>
	<u>\$1,373,715</u>	<u>\$1,363,246</u>

6. Accounts Payable

	<u>2014</u>	<u>2013</u>
Accounts Payable - Specific Purpose Funds		
Accrued Liabilities	\$1,782,907	\$5,043,941
Interest Payable	443,099	429,709
Accounts Payable-Taxation Fund	<u>356</u>	<u>1,410</u>
	<u>\$2,226,362</u>	<u>\$5,475,060</u>

NORTHERN AFFAIRS FUND

Notes to the Financial Statements

For the Year Ended March 31, 2014

7. Loans Payable

Loans from the Province of Manitoba include the following:

	<u>2014</u>	<u>2013</u>
Province of Manitoba, interest 4.45%, repayable in annual instalments plus interest until May 31, 2019 (Original draw November 30, 2009; \$2,600,000)	\$1,657,195	\$1,893,702
Province of Manitoba, interest 4.45%, repayable in annual instalments plus interest until May 31, 2019 (Original draw February 1, 2010; \$1,950,000)	1,233,557	1,409,604
Province of Manitoba, interest 4.95%, repayable in annual instalments plus interest until May 31, 2020 (Original draw May 22, 2010; \$1,600,000)	1,198,240	1,338,680
Province of Manitoba, interest 4.00%, repayable in annual instalments plus interest until May 31, 2025 (Original draw October 1, 2010; \$4,100,000)	3,401,050	3,624,816
Province of Manitoba, interest 3.875%, repayable in annual instalments plus interest until May 31, 2020 (Original draw March 31, 2011; \$1,000,000)	715,856	803,440
Province of Manitoba, interest 3.00%, repayable in annual instalments plus interest until May 31, 2022 (Original draw December 1, 2011; \$2,000,000)	1,658,400	1,816,905
Province of Manitoba, interest 3.00%, repayable in annual instalments plus interest until May 31, 2022 (Original draw March 31, 2012; \$2,000,000)	1,834,407	2,000,000
Province of Manitoba, interest 4.25%, repayable in annual instalments plus interest until May 31, 2034 (Original draw December 31, 2013; \$6,000,000)	<u>6,000,000</u>	<u>0</u>
	<u>\$17,698,705</u>	<u>\$12,887,147</u>

Interest payable includes the following:

\$ 1,657,195 – 304 days, 4.45%	\$61,421
\$ 1,233,557 – 304 days, 4.45%	45,719
\$ 1,198,240 – 304 days, 4.95%	49,400
\$ 3,401,050 – 304 days, 4.00%	113,306
\$ 715,856 – 304 days, 3.875%	23,104
\$ 1,658,400 – 304 days, 3.00%	41,437
\$ 1,834,407 – 304 days, 3.00%	45,835
\$ 6,000,000 – 90 days, 4.25%	<u>62,877</u>
	<u>\$ 443,099</u>

NORTHERN AFFAIRS FUND
Notes to the Financial Statements
For the Year Ended March 31, 2014

Annual payments, made on May 31st, are as follows:

	Loan Principal	Interest
2014	1,245,847	562,010
2015	1,491,787	661,896
2016	1,551,555	602,128
2017	1,614,248	539,435
2018	1,679,295	474,388
Subsequent Years	<u>10,115,973</u>	<u>2,595,665</u>
	<u>\$17,698,705</u>	<u>\$5,435,522</u>

8. Construction in Progress

	<u>2014</u>	<u>2013</u>
Balance, Beginning of Year	\$7,671,740	\$2,457,521
New Construction Costs	7,824,538	5,214,219
Closed Projects*	<u>(3,448,593)</u>	<u>-</u>
Balance, End of Year	<u>\$12,047,685</u>	<u>\$7,671,740</u>

*no closed project in 2013 fiscal year.

9. Northern Affairs Fund – Specific Purpose Funds.

The Northern Affairs Fund administers the following Specific Purpose Funds:

Aboriginal and Northern Affairs Communities:

Community Council Funds – The Department of Aboriginal and Northern Affairs provides funding to support communities in the Aboriginal and Northern Affairs jurisdiction for the operation, maintenance and construction of their municipal infrastructure.

Community Capital Support – The Department of Aboriginal and Northern Affairs provides funding to satisfy principal and interest due on loans payable to the Province of Manitoba (community capital funding source).

Cottage Administration Fees:

Cottage Administration Fees– A portion of funds from the cottagers levy are set aside within the specific purpose fund to provide administrative support to cottage areas.

NORTHERN AFFAIRS FUND

Notes to the Financial Statements

For the Year Ended March 31, 2014

Aboriginal and Northern Affairs:

Departmental Revenue/Transfer Payments – Revenue received from a variety of sources by the Department of Aboriginal and Northern Affairs is transferred to the consolidated fund of the Province of Manitoba.

RBC Payment Distribution – The Department of Aboriginal and Northern Affairs covers the costs for electronic bank transfer services for payroll cheques for communities and programs where funds are administered in trust.

Firefighters Insurance - The Department of Aboriginal and Northern Affairs provides to community volunteer fire fighters basic loss of life, accident and sickness benefits while on duty or participating in training. The Department provides this insurance at no cost to the community or volunteer fire fighter through the Volunteer Firemen's Insurance Services (VFIS).

Fire Inspections - The Department of Aboriginal and Northern Affairs is responsible for completing inspections in all 50 communities as per the Fire Safety Inspections Regulation of *The Fires Prevention and Emergency Response Act*.

CDO Pilot Project – The Department of Aboriginal and Northern Affairs provides funding to support community based economic strategy development.

Fire Trucks and Equipment – The Department of Aboriginal and Northern Affairs and community councils provide funding to enhance equipment/fire trucks in support of the Fire Program.

Fire Training – The Department of Aboriginal and Northern Affairs provides funding for community fire training requirements identified as a result of the Fire Program Review.

Sturgeon Landing Road – The Department of Aboriginal and Northern Affairs provides funding to maintain the Sturgeon Landing Road and recovers 50% of the costs from the Saskatchewan Provincial Government.

Sturgeon Gill Road – The Department of Aboriginal and Northern Affairs provides funding to maintain the Sturgeon Gill Road.

Gull Bay (Long Point) Road – The Department of Aboriginal and Northern Affairs provides funding to maintain the Gull Bay Road.

Uchtman Rail Crossing – The Department of Aboriginal and Northern Affairs provides funding to maintain the Uchtman Rail Crossing.

Northern Youth Empowerment Initiative – The Department of Aboriginal and Northern Affairs provides funding and program support to youth-focused programs or projects in Northern Manitoba.

Community Ergonomics – The Department of Aboriginal and Northern Affairs provides funding as per Workplace Safety and Health Regulation 217/2006 to assist community councils with developing a Community Ergonomic Plan (CEP).

NORTHERN AFFAIRS FUND

Notes to the Financial Statements

For the Year Ended March 31, 2014

Northern Consultation Board – The Department of Aboriginal and Northern Affairs provides funding to assist the Board with reviewing/addressing matters and providing recommendations concerning any proposals with respect to the incorporation process.

Northern Ministers Development Forum – The Department of Aboriginal and Northern Affairs and other provincial governments provide funding for a special project on Maximizing the Economic and Social Impacts from Major Projects in the North.

Workplace Safety and Health Training – The Department of Aboriginal and Northern Affairs provides funding for community workplace safety and health program training requirements.

Workplace Safety and Health Equipment – The Department of Aboriginal and Northern Affairs provides funding for community workplace safety and health program equipment requirements.

Constable Program – The Department of Aboriginal and Northern Affairs provides funding to enhance equipment/vehicles in support of the Constable Program.

Community Clerk Workshop – The Department of Aboriginal and Northern Affairs provides funding to support training and development of the Community Administrative Officers and support staff.

Water Operator Certification – The Department of Aboriginal and Northern Affairs provides funding for community water/wastewater plant operator certification.

Incorporation – The Department of Aboriginal and Northern Affairs provides funding for community development on incorporation under *The Northern Affairs Act*.

WTP Assessments – The Department of Aboriginal and Northern Affairs provides funding of engineering assessments on all water treatment plants within Aboriginal and Northern Affairs jurisdiction to meet legislated requirements.

Surveys – The Department of Aboriginal and Northern Affairs provides funding to conduct land surveys within the communities.

Bluff Road – The Department of Aboriginal and Northern Affairs provides funding to maintain the Bluff Road.

Resource Management Boards – The Department of Aboriginal and Northern Affairs provides funding to resource management boards for land use planning activities.

Resource Management Boards Wildlife Projects – The Department of Aboriginal and Northern Affairs provides funding for wildlife projects under the resource management boards for polar bear and caribou activities.

Hollow Water Waste Disposal Site – Communities in the Aboriginal and Northern Affairs jurisdiction provide funding for the operations and maintenance for a regional waste disposal site for Hollow Water, Manigotagan, Bissett, Aghaming and Seymourville.

NORTHERN AFFAIRS FUND

Notes to the Financial Statements

For the Year Ended March 31, 2014

Modular Accredited Training – The Department of Aboriginal and Northern Affairs provides funding to develop and facilitate an accredited training program for Community Administrative Officers in Aboriginal and Northern Affairs communities.

911 Emergency Services - The Department of Aboriginal and Northern Affairs provides support to implement the 911 emergency response systems in Aboriginal and Northern Affairs Communities.

North Central Summer Students – The Department of Aboriginal and Northern Affairs provides funding to support the employment equity program. Aboriginal students are hired to support the program in the analytical, municipal and technical areas.

Department of Local Government:

Video Lottery Support Payments – The Department of Local Government provides unconditional funding through VLT revenue to support municipal services.

Department of Finance:

General Assistance Grant – The Department of Finance provides funding through the distribution of tax revenue on a per capita basis (based on the most recent census) to support municipal services.

Department of Family Services and Labour:

Building Independence Program – The Department of Family Services and Labour provides funding to support a program directed at providing work experience for recipients of social assistance living in Aboriginal and Northern Affairs communities.

Federal Government:

Federal Gas Tax – Funds provided through the Department of Local Government to support community infrastructure projects within the jurisdiction of Aboriginal and Northern Affairs.

Cottage Subdivision Funds:

Northern Affairs Levy – Funds levied to provide municipal services to unassessed cottage properties within the Aboriginal and Northern Affairs jurisdiction.

Manitoba Hydro:

Nelson River Archaeological Survey – Manitoba Hydro provides funding to support archaeological investigation in areas of historical and cultural importance, which has been impacted by hydro-electric development.

Pimichikamak Archaeological Project – Manitoba Hydro provides funding to prepare a plan for an archaeological survey at Sipiwick Lake.

SWAP 2006 – Manitoba Hydro provides funding to support the system-wide archaeological project.

NORTHERN AFFAIRS FUND

Notes to the Financial Statements

For the Year Ended March 31, 2014

Specific Purpose – Various:

Nelson House Claims Account – Manitoba Hydro and the Department of Aboriginal and Northern Affairs provide funding for the Nelson House Community Settlement Agreement.

Sturgeon Management Program – Manitoba Hydro and the Department of Aboriginal and Northern Affairs provide funding for the operation of the Sturgeon Management Board.

Winnipegosis Lake Water Study – The Department of Aboriginal and Northern Affairs provides funding to assist in the evaluations of various types of organic compounds in the water source and their removal to improve overall quality of water and health in the region.

Cross Lake Negotiations – The Department of Aboriginal and Northern Affairs provides funding to undertake research, community consultations and provide advice and recommendations regarding the implementation of the Northern Flood Agreement.

Northern Healthy Foods Initiative – The Department of Aboriginal and Northern Affairs in partnership with MAFRI and Healthy Living and Healthy Child Manitoba provide funding to assist northern communities with their food self-sufficiency projects.

Treaty Land Entitlement – The Federal Government provides funding for photogrammetric land surveys to support and expedite the Treaty Land Entitlement process.

MMF Historical Research/Tripartite – The Department of Aboriginal and Northern Affairs has an agreement with the Government of Canada and the Manitoba Metis Federation to provide funding for this Historical Research project, an initiative under the Manitoba Metis Policy.

WRARS – The Department of Aboriginal and Northern Affairs is providing support to communities within our jurisdiction who must pay the Waste Reduction and Recycling Service Levy.

Consultation Unit – The Department of Aboriginal and Northern Affairs provides funding to assist with the Crown-Aboriginal consultation process.

Land Use Planning – The Department of Aboriginal and Northern Affairs in partnership with the Department of Local Government provide funding to support land use planning for the communities under the jurisdiction of Aboriginal and Northern Affairs.

Thompson Lake Front – The Department of Aboriginal and Northern Affairs administers funding from the Thompson Lake Front Lot Cooperative to be disbursed on interpretive signs for Paint Lake Provincial Park.

Property Tax Enhancement – The Taxation Fund Account transfers any cash in excess of \$100,100 as at March 31, 2014 as a contribution to remote communities. In addition, other governmental departments and organizations provide funding to enhance community programs.

NORTHERN AFFAIRS FUND

Notes to the Financial Statements

For the Year Ended March 31, 2014

10. Interfund Transfers

A maximum cash balance of \$100,100 is retained in the Taxation Fund Account as at March 31 of each year to cover current needs. Cash in excess of \$100,100 is transferred from the Taxation Fund Account to the Specific Purpose Funds Account as a contribution to costs incurred by the fund in providing services in remote areas which do not have a local government to provide these services. The amount of excess at March 31, 2014 was \$141,191 (2013 - \$90,650).

The transfer of \$141,191 from the Taxation Fund Account to the Specific Purpose Funds Account is excluded from accounts receivable & accounts payable on the Statement of Financial Position and revenue & expenses on the Statement of Operations and Accumulated Surplus.

11. Northern Affairs Fund – Transfers between Specific Purpose Funds Accounts

Transfers to/from programs within the Specific Purpose Funds Account shown in Appendix 1

12. Community Council Funds Revenue

Community Council Funds revenue includes the following:

	<u>2014</u>	<u>2013</u>
Province of Manitoba, Department of Aboriginal and Northern Affairs	\$13,661,117	\$12,462,576
Province of Manitoba, Department of Aboriginal and Northern Affairs, Flood reimbursement	25,226	1,195,682
Locally generated revenue	15,951	2,411
Municipal tax collections transferred from Taxation Fund Account	382,925	333,539
Department of Agriculture, Food and Rural Initiatives, hay and grazing rental transferred from Taxation Fund Account	<u>23,043</u>	<u>25,248</u>
	<u>\$14,108,262</u>	<u>\$14,019,456</u>

13. Public Sector Compensation Disclosure Act

In accordance to the Public Sector Compensation Disclosure Act the Northern Affairs Fund shall disclose to the public an amount of compensation it pays or provides in the fiscal year to any member of council, officer or employee of the communities if the amount paid is \$50,000 or more annually. For the year ended March 31, 2014:

- a) There were no members of council, officers or employees of the communities receiving compensation of \$50,000 or more individually.
- b) The aggregate compensation paid to all communities was \$14,835 in 2014 and \$14,260 in 2013 as follow:

NORTHERN AFFAIRS FUND

Notes to the Financial Statements For the Year Ended March 31, 2014

<u>Community</u>	<u>2014</u>	<u>2013</u>
Aghaming	\$1,265	\$1,380
Baden	1,380	1,380
Granville Lake	1,610	1,265
Herb Lake Landing	1,610	1,265
Loon Straits	1,265	1,265
National Mills	1,380	1,380
Powell	1,380	1,380
Princess Harbour	1,265	1,150
Red Deer Lake	1,380	1,380
Red Sucker Lake	1,265	1,035
Salt Point	<u>1,035</u>	<u>1,380</u>
	<u>\$14,835</u>	<u>\$14,260</u>

14. Related Party Transactions

The Northern Affairs Fund is related to all Province of Manitoba created Departments, Agencies, Crown Corporations and Community Councils. The Northern Affairs Fund enters into transactions with these entities in the normal course of operations and they are measured at the exchange amount which is the amount of consideration established and agreed to by the related parties.

15. Financial Risk Management

The Northern Affairs Fund has exposure to the following risks from its use of financial instruments: liquidity risk, interest rate risk, credit risk and currency risk.

Liquidity risk

Liquidity risk arises from the possibility of the Northern Affairs Fund having insufficient financial resources to meet its financial obligations when they come due.

The Northern Affairs Fund mitigates this risk through cash management. The Northern Affairs Fund continuously monitors and reviews both actual and forecasted cash flows through periodic financial reporting. Accounts payable are typically paid when due or in the case of loans payable – Province of Manitoba are repaid in accordance with a schedule over the term to maturity.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest rate exposure relates to cash and cash equivalent and loans payable – Province of Manitoba.

The interest rate risk on cash and cash equivalents is considered low due to their short term nature.

NORTHERN AFFAIRS FUND

Notes to the Financial Statements

For the Year Ended March 31, 2014

The Northern Affairs Fund is exposed to interest rate risk in its loans payable – Province of Manitoba which carries specific rates of interest. A 1% increase in interest rates would have an effect of \$176,987 and increase expenditures.

However the interest rate risk on loans payable – Province of Manitoba is low because the rate is fixed for the term to maturity and the Province of Manitoba is funding all required interest payments therefore revenue of the Community Capital Support Funds would also be increased by \$176,987.

Credit risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to the counter party. The financial instruments that potentially subject the Northern Affairs Fund to credit risk consist principally of cash and cash equivalents and accounts receivable – Province of Manitoba.

The maximum exposure of Northern Affairs Fund to credit risk at March 31st is:

	<u>2014</u>	<u>2013</u>
Cash and Cash Equivalents (Note 3)	\$11,437,945	\$13,373,784
Accounts Receivable- Province of Manitoba (Specific Purpose Funds) (Note 4)	1,006,224	1,744,685
Other Receivables –Province of Manitoba (Note 5)	<u>28,992</u>	<u>41,070</u>
	<u>\$12,473,161</u>	<u>\$15,159,539</u>

Cash in bank: The Northern Affairs Fund is not exposed to significant risk as the cash in bank is held with a large Canadian financial institution.

Cash equivalents: The Northern Affairs Fund is not exposed to significant risks as the Deposits are held within the Province of Manitoba's Trust account.

Accounts Receivable and Other Receivables – Province of Manitoba: The Northern Affairs Fund is not exposed to significant risk as the receivable is from the Province of Manitoba.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign currency rates. The Northern Affairs Fund is not exposed to significant foreign currency risk as it does not have any financial instruments denominated in foreign currency.

SPF Accounts	Community Council	Municipal Grant	General Assistance Grant	Surveys	WRARS	Property Tax Enhancement	Workplace Safety and Health Training	Northern Ministers Development Forum	Community Clerk Workshop	North Central Summer Students	Community Ergonomics	Modular Accredited Training	CDO Pilot Project	Total
Community Council		(16,244)	(9,719)	28,000.00	(5,020)				18,438.00					15,455.00
Municipal Grant	16,244.00													16,244.00
General Assistance Grant	9,719.00													9,719.00
Surveys	(28,000)													(28,000)
WRARS	5,020.00													5,020.00
Property Tax Enhancement							70,000.00	(1,229)	5,112.00					73,883.00
Workplace Safety and Health Training						(70,000)					(11,000)			(81,000)
Northern Ministers Development Forum						1,229.00								1,229.00
Community Clerk Workshop	(18,438)					(5,112)				5,005.00				(18,545)
North Central Summer Students									-	5,005.00				(5,005)
Community Ergonomics							11,000.00							11,000.00
Modular Accredited Training													(20,000)	(20,000)
CDO Pilot Project												20,000.00		20,000.00
Total	(15,455)	(16,244)	(9,719)	28,000.00	(5,020)	(73,883)	81,000.00	(1,229)	18,545.00	5,005.00	(11,000)	20,000.00	(20,000)	-