

# Public Accounts

2008/09

**VOLUME 3**  
supplementary schedules and other  
statutory reporting requirements  
For the Year Ended March 31, 2009





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TABLE OF CONTENTS

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PAGE

INTRODUCTION TO THE PUBLIC ACCOUNTS OF MANITOBA ..... 3

DETAILS AND RECONCILIATION TO CORE GOVERNMENT RESULTS..... 4

SECTION

DETAILS OF CORE GOVERNMENT FINANCIAL INFORMATION..... 1

DETAILS OF CORE GOVERNMENT BORROWINGS AND GUARANTEES..... 2

DETAILS OF CORE GOVERNMENT REVENUE AND EXPENSE..... 3

INFORMATION PROVIDED UNDER STATUTORY REQUIREMENT ..... 4



## 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, 2009 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.
  - 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 \$5,000 to corporations, firms, individuals, other governments and government agencies.

### Volume 3

- Contains a reconciliation of core government results to summary results.
- Contains the details of selected core government financial information.
- Contains the details of the core government borrowings and guarantees.
- Contains the details of the core government revenue and expense.
- Contains information provided under statutory requirement.

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

- The Report of Amounts Paid or Payable to Members of the Assembly; and
- The Northern Affairs Fund.

### Volume 4

- Contains the audited financial statements of funds, organizations, agencies and enterprises included in the Government Reporting Entity, but is not considered to be part of the Public Accounts of Manitoba.

## CONTENTS OF VOLUME 3 – SUPPLEMENTARY INFORMATION

### Section 1 – Details of Core Government Financial Information

This section provides more detailed information with regard to core government Financial Position.

### Section 2 – Details of Core Government Borrowings and Guarantees

This section provides more detailed information on the core government direct and guaranteed debt obligations at the fiscal year end.

### Section 3 – 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 4 – Information Provided Under Statutory Requirement

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

**Summary Revenue: Details and Reconciliation to Core Government Results**  
Fiscal Year ending March 31, 2009

	Core Government	(\$ millions) Consolidation Impacts	Summary
<b>Source of Revenue</b>			
<b>Income taxes</b>			
Individual Income Tax	2,455.1	-	2,455.1
Corporation Income Tax	386.1	-	386.1
<b>Subtotal: Income taxes</b>	<u>2,841.2</u>	<u>-</u>	<u>2,841.2</u>
<b>Other Taxes</b>			
Corporation Capital Tax	167.8	-	167.8
Gasoline Tax	136.1	-	136.1
Insurance Corporation Tax	67.7	-	67.7
Land Transfer Tax	49.5	-	49.5
Levy for Health and Education	357.5	-	357.5
Mining Tax	45.9	-	45.9
Motive Fuel Tax	92.7	-	92.7
Retail Sales Tax	1,485.5	-	1,485.5
Tobacco Tax	189.6	-	189.6
Other Taxes	98.3	-	98.3
Education Property Taxes	-	656.7	656.7
<b>Subtotal: Other Taxes</b>	<u>2,690.6</u>	<u>656.7</u>	<u>3,347.3</u>
<b>Fees and Other Revenue</b>			
Fines and Costs and Other Legal	46.9	-	46.9
Minerals and Petroleum	20.0	-	20.0
Automobile and Motor Carrier Licences and Fees	133.0	-	133.0
Parks: Forestry and Other Conservation	29.7	-	29.7
Water Power Rentals	115.6	-	115.6
Service Fees and Other Miscellaneous Charges	114.2	1,117.6	1,231.8
Revenue Sharing from SOAs	21.0	(21.0)	-
Tuition Fees	-	179.7	179.7
<b>Subtotal: Fees and Other Revenue</b>	<u>480.4</u>	<u>1,276.3</u>	<u>1,756.7</u>
<b>Federal Transfers</b>			
Equalization	2,063.4	-	2,063.4
Canada Health Transfer (CHT)	875.4	-	875.4
Canada Social Transfer (CST)	387.5	-	387.5
Infrastructure Renewal	50.0	-	50.0
Manitoba Floodway Expansion	55.1	-	55.1
Shared Cost and Other Transfers	192.6	242.2	434.8
<b>Subtotal: Federal transfers</b>	<u>3,624.0</u>	<u>242.2</u>	<u>3,866.2</u>
<b>Net Income of Government</b>			
<b>Business Enterprises (GBEs)</b>			
Manitoba Liquor Control Commission	229.2	-	229.2
Manitoba Lotteries Corporation	304.8	-	304.8
Manitoba Hydro-Electric Board	-	298.0	298.0
Workers Compensation Board	-	(30.0)	(30.0)
Manitoba Public Insurance Corporation	-	5.1	5.1
<b>Subtotal: Net Income of GBEs</b>	<u>534.0</u>	<u>273.1</u>	<u>807.1</u>
<b>Sinking Funds and Other Earnings</b>	-	295.7	295.7
<b>Total Revenue</b>	<u><u>10,170.2</u></u>	<u><u>2,744.0</u></u>	<u><u>12,914.2</u></u>

**Summary Expenditure: Details and Reconciliation to Core Government Results**  
Fiscal Year ending March 31, 2009

Sector/Department	(\$ millions)		Summary
	Core Government	Consolidation Impacts	
<b>Health and Healthy Living</b>	4,267.8	318.1	4,585.9
<b>Education</b>			
Advanced Education and Literacy	573.2	471.1	1,044.3
Education, Citizenship and Youth	1,399.1	709.5	2,108.6
<b>Total Education</b>	<u>1,972.3</u>	<u>1,180.6</u>	<u>3,152.9</u>
<b>Family Services and Housing</b>	1,231.9	89.7	1,321.6
<b>Community, Economic and Resource Development</b>			
Aboriginal and Northern Affairs	41.3	2.4	43.7
Agriculture, Food and Rural Initiatives	225.1	86.7	311.8
Competiveness, Training and Trade	130.2	6.4	136.6
Conservation	126.5	7.6	134.1
Infrastructure and transportation	527.1	(53.8)	473.3
Intergovernmental Affairs	332.8	-	332.8
Science, Technology, Energy and Mines	84.5	33.1	117.6
Water Stewardship	32.1	-	32.1
<b>Total Community, Economic and Resource Development</b>	<u>1,499.6</u>	<u>82.4</u>	<u>1,582.0</u>
<b>Justice and Other Expenditures</b>			
Legislative Assembly	32.8	-	32.8
Executive Council	3.5	-	3.5
Civil Service Commission	6.0	1.6	7.6
Culture, Heritage, Tourism and Sport	95.3	6.9	102.2
Employee pensions and other costs	85.4	97.9	183.3
Finance	96.1	25.7	121.8
Healthy Child Manitoba	26.8	-	26.8
Justice	369.6	18.4	388.0
Labour and Immigration	54.0	9.7	63.7
Manitoba Seniors and Healthy Aging Secretariat	1.6	-	1.6
Enabling Appropriations	3.4	-	3.4
Other Appropriations	42.9	(5.1)	37.8
<b>Total Justice and Other Expenditures</b>	<u>817.4</u>	<u>155.1</u>	<u>972.5</u>
<b>Debt Servicing Costs</b>	<u>224.3</u>	<u>605.2</u>	<u>829.5</u>
<b>Total Expenditure</b>	<u>10,013.3</u>		<u>12,444.4</u>
<b>Subtract: Total Expenditure from Revenue</b>	<u>10,170.2</u>	<u>2,744.0</u>	<u>12,914.2</u>
<b>Net Result for the Year</b>	156.9	2,744.0	469.8
Transfer to Debt Retirement Account	(110.5)	110.5	-
Transfer to Fiscal Stabilization Account	(46.4)	46.4	-
<b>Net Income</b>	<u>0.0</u>	<u>2,900.9</u>	<u>469.8</u>





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TABLE OF CONTENTS	PAGE
<b>ASSETS</b>	
- Cash and Cash Equivalents. ....	1 - 3
- Amounts Receivable. ....	1 - 5
- Loans and Advances. ....	1 - 7
- Long-Term Investments . ....	1 - 10
- Changes in Valuation Allowance. ....	1 - 11
- Trust Assets. ....	1 - 12
<b>LIABILITIES</b>	
- Accounts Payable, Accrued Charges, Provisions and Deferrals. ....	1 - 14
- Amounts Held in Trust for Investment or Administration. ....	1 - 16
<b>CUSTODIAL TRUST FUNDS</b>	
- Custodial Trust Funds Held by the Department Of Finance and Other Government Departments. ....	1 - 21



**CASH AND CASH EQUIVALENTS**

As at March 31, 2009

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
<b>CASH EQUIVALENTS-AT COST</b>		
Bank of Montreal.....	23,480,020	223,920,171
Bank of Nova Scotia.....	58,741,930	113,053,892
Banque Nationale de Paris.....	-	1,687,845
BCMFA.....	140,376,713	-
Canada Housing Trust.....	153,838,936	1,024,113,151
Canadian Imperial Bank of Commerce.....	84,303,016	236,667,030
Canada Mortgage and Housing Corporation.....	-	9,347,620
Canadian Western Bank.....	-	5,000,000
CDP Financial.....	24,982,740	24,765,500
Deutsche Bank.....	47,769,537	169,992,492
Farm Credit.....	12,627,463	-
Financmente Quebec.....	636,130	642,168
Government of Canada Bonds.....	1,374,926,991	676,802,920
Government of Canada Treasury Bills.....	-	18,158,970
HSBC Bank.....	24,959,000	137,800,800
National Bank of Canada.....	14,980,590	14,913,150
Province of Alberta Debentures.....	-	11,973,646
Province of British Columbia Debentures.....	-	367,127
Province of New Brunswick Debentures.....	10,470,665	-
Province of Newfoundland Debentures.....	6,768,813	-
Province of Nova Scotia Debentures.....	11,869,370	241,631
Province of Ontario Debentures.....	154,235,232	34,538,874
Province of Prince Edward Island Debentures.....	9,356,008	-
Province of Quebec Debentures.....	342,217,998	639,475
PSP Capital Inc.....	24,971,400	24,358,949
Public Schools Finance Board Promissory Notes.....	49,175,866	40,220,100
Quebec Hydro.....	30,140,751	381,996
Royal Bank of Canada.....	95,273,842	260,304,129
St. Boniface Hospital.....	-	14,208,870
Toronto.....	16,680,609	-
Toronto Dominion Bank.....	-	11,974,680
Toyota Credit.....	-	11,532,368
Winnipeg.....	27,602,351	-
Workers Compensation Board.....	13,000,000	8,000,000
Other.....	40,971	49,068
<b>TOTAL CASH EQUIVALENTS.....</b>	<b>2,753,426,942</b>	<b>3,075,656,622</b>
<b>BANK BALANCE (Overdraft) (Note 1).....</b>	<b>(102,187,719)</b>	<b>(116,198,635)</b>
<b>TOTAL CASH EQUIVALENTS AND BANK BALANCE.....</b>	<b>2,651,239,223</b>	<b>2,959,457,987</b>
Trust Assets (Note 2).....	(1,453,419,585)	(1,324,005,246)
<b>CASH AND CASH EQUIVALENTS (Note 4)</b>	<b>1,197,819,638</b>	<b>1,635,452,741</b>

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
<b>ALLOCATED AS FOLLOWS:</b>		
Cash and Cash Equivalents - General	969,988,034	1,068,852,073
Cash and Cash Equivalents - Sinking Funds (Note 3)	227,831,604	475,411,680
Cash and Cash Equivalents - Pension Assets Fund	-	91,188,988
<b>CASH AND CASH EQUIVALENTS (Note 4)</b>	<u>1,197,819,638</u>	<u>1,635,452,741</u>

NOTE 1: Order-in-Council 58/1994 authorizes the Minister of Finance to borrow money by the sale of promissory notes or by bank line of credit up to an aggregate amount not exceeding \$500,000,000 at any one time.

NOTE 2: This amount primarily represents surplus cash of Crown organizations, Government 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. For further information, please refer to the Statement of Direct and Guaranteed Debt.

**AMOUNTS RECEIVABLE**

As at March 31, 2009

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
<b>TAXATION REVENUE:</b>		
Corporation Capital Tax.....	2,351,836	5,996,392
Corporation Income Tax.....	47,868,000	52,560,000
Environmental Protection Tax.....	258,143	260,102
Gasoline Tax.....	14,266,644	13,946,016
Levy for Health and Education.....	29,788,933	29,889,059
Individual Income Tax.....	146,268,000	144,093,000
Insurance Corporations Tax.....	17,146,289	16,015,500
Mining Tax.....	-	800,705
Motive Fuel Tax.....	9,249,229	10,965,701
Oil and Natural Gas Tax.....	449,749	703,248
Retail Sales Tax.....	139,756,826	135,011,919
Tax Administration and Miscellaneous Taxes.....	8,500,000	8,900,121
Tobacco Tax.....	16,464,787	17,110,690
	<u>432,368,436</u>	<u>436,252,453</u>
<b>GOVERNMENT OF CANADA AND OTHER GOVERNMENTS</b>		
Shared Cost Programs/Agreements		
Addictions Foundation of Manitoba.....	-	365,554
Agriculture Income Disaster Assistance Program.....	18,999,057	12,821,800
Agriculture Policy Framework.....	407,241	407,241
Airport Operation and Maintenance.....	133,078	46,209
Airport Capital Equipment and PAPI'S.....	182,925	107,407
Animal Health Surveillance.....	54,000	-
Bridging General and Special Care.....	1,078,535	575,966
Canada Student Loan Act.....	560,000	1,267,283
Canadian Agricultural Skill Service.....	560,097	1,297,077
Child Support Guidelines.....	2,438,300	1,711,000
Disaster Assistance.....	41,361,919	39,128,066
Federal Bills.....	-	41,880,227
Federal Inspections.....	9,672	15,520
Flin Flon Agreement.....	46,230	46,230
Immigrant Settlement Services.....	28,000	5,081,977
Infrastructure Administration.....	83,292	249,390
Joint Emergency Planning Program.....	-	115,005
Labour Market Strategy for Immigrants.....	480,759	855,344
Migratory Waterfowl Program.....	-	302,000
Millennium Scholarship.....	7,846,103	8,098,709
National Forest Pest Strategy.....	50,000	-
National Safety.....	268,750	268,750
Native Courtworker.....	217,700	478,775
Northern Flood.....	32,841	29,560
Official Languages.....	14,254,916	14,436,496
Promotion of Official Languages.....	289,280	361,495
Rabies Indemnity Program.....	490	2,400
Red River Floodproofing.....	4,495,730	4,495,730
Red River Floodway.....	19,360,738	26,242,124
Refunds for Services.....	87,517	-
	<u>113,327,170</u>	<u>160,687,335</u>
Carried Forward.....	113,327,170	160,687,335

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
Brought Forward.....	113,327,170	160,687,335
South East Manitoba Child Development Study.....	-	68,761
Special Projects.....	14,936,096	1,284,253
Special Risk Management.....	964,168	280,923
Strategic Highway Infrastructure .....	-	951,883
Wasagamack/St. Theresa.....	217,276	-
Winnipeg Inner Core Area Renewed Agreement.....	465,390	465,390
Winter Roads.....	5,143,899	6,074,758
Young Offenders Act.....	11,835,853	11,752,685
	<u>146,889,852</u>	<u>181,565,988</u>
Canada Health and Social Transfer.....	314,250	12,144,750
	<u>147,204,102</u>	<u>193,710,738</u>
<b>INTEREST INCOME:</b>		
Province of Manitoba Sinking Fund.....	19,668,447	23,422,503
Other Investments.....	11,627,695	5,822,800
	<u>31,296,142</u>	<u>29,245,303</u>
<b>CROWN ORGANIZATIONS AND GOVERNMENT BUSINESS ENTERPRISES:</b>		
Manitoba Agricultural Services Corporation.....	1,696,564	15,393,872
Manitoba Floodway Authority.....	13,970,277	18,248,369
Manitoba Health Services Insurance Plan.....	9,211,163	1,712,984
Manitoba Hydro-Electric Board.....	9,503,049	9,527,071
Manitoba Liquor Control Commission.....	42,563,605	41,111,282
Manitoba Lotteries Corporation.....	3,580,313	1,782,163
Manitoba Public Insurance Corporation.....	10,372,446	8,858,626
Regional Health Authorities.....	11,899,353	20,201,901
Special Operating Agencies.....	5,610,945	5,473,060
	<u>108,407,715</u>	<u>122,309,328</u>
<b>OTHER:</b>		
Communities Economic Development Fund.....	-	248,032
Healthcare Sinking Funds.....	15,338,078	14,211,680
Immigration Programs.....	4,170,600	2,507,753
MPIC Appeals Commission.....	723,326	1,416
Queen's Bench Suitors Trust.....	30,737	30,737
Social Allowance.....	16,779,800	16,031,500
Sundry .....	78,445	278,882
Sundry Departmental Revenue.....	78,396,817	73,604,560
Taxation Audit.....	27,532	39,230
	<u>115,545,335</u>	<u>106,953,790</u>
Amounts Receivable Before Valuation Allowance	834,821,730	888,471,612
Less: Valuation Allowance.....	71,993,359	69,914,032
<b>AMOUNTS RECEIVABLE</b>	<u><u>762,828,371</u></u>	<u><u>818,557,580</u></u>

## LOANS AND ADVANCES

As at March 31, 2009

Amount \$	2008 Valuation Allowance \$	Net \$		Amount \$	2009 Valuation Allowance \$	Net \$
<b>CROWN ORGANIZATIONS AND GOVERNMENT BUSINESS ENTERPRISES</b>						
-	-	-	Assiniboine Community College.....	907,685	-	907,685
-	-	-	Brandon University.....	4,720,250	-	4,720,250
			Communities Economic Development Fund:			
12,887,269	2,181,847	10,705,422	Business Loan Program.....	14,409,763	2,158,262	12,251,501
13,240,135	3,121,952	10,118,183	Fisherman's Loan Program.....	12,842,716	3,131,311	9,711,405
200,000	-	200,000	Compensation for Victims of Crime.....	200,000	-	200,000
324,697,772	41,499,677	283,198,095	Manitoba Agricultural Services Corporation.....	346,393,771	46,451,412	299,942,359
103,982,974	44,119,166	59,863,808	Manitoba Development Corporation (Note 1).....	106,969,121	26,977,513	79,991,608
331,803,709	224,970,043	106,833,666	Manitoba Housing and Renewal Corporation.....	350,258,326	214,556,005	135,702,321
7,141,490,627	-	7,141,490,627	Manitoba Hydro-Electric Board.....	7,835,526,952	-	7,835,526,952
180,445,419	-	180,445,419	Manitoba Lotteries Corporation.....	172,607,759	-	172,607,759
500,000	-	500,000	Manitoba Trade and Investment Corporation.....	500,000	-	500,000
6,200,000	-	6,200,000	Manitoba Water Services Board.....	4,300,000	-	4,300,000
-	-	-	Red River College.....	52,255,939	-	52,255,939
27,328,735	-	27,328,735	Special Operating Agencies.....	38,797,675	-	38,797,675
-	-	-	Sport Manitoba Inc.....	4,986,111	-	4,986,111
144,375,247	-	144,375,247	University of Manitoba.....	149,579,724	-	149,579,724
4,480,280	-	4,480,280	University of Winnipeg.....	28,614,308	-	28,614,308
250,000	250,000	-	Venture Manitoba Tours Ltd.....	250,000	250,000	-
250,000	-	250,000	Workers Compensation Board.....	250,000	-	250,000
<u>8,292,132,167</u>	<u>316,142,685</u>	<u>7,975,989,482</u>		<u>9,124,370,100</u>	<u>293,524,503</u>	<u>8,830,845,597</u>
8,292,132,167	316,142,685	7,975,989,482	Carried Forward.....	9,124,370,100	293,524,503	8,830,845,597

DETAILS OF CORE GOVERNMENT FINANCIAL INFORMATION (UNAUDITED)

Amount \$	2008 Valuation Allowance \$	Net \$		Amount \$	2009 Valuation Allowance \$	Net \$
8,292,132,167	316,142,685	7,975,989,482	Brought Forward.....	9,124,370,100	293,524,503	8,830,845,597
<b>OTHER GOVERNMENTS</b>						
Advances to Employees and Others re:						
255,152	-	255,152	Travel and Other Expenses.....	228,892	-	228,892
18,919,772	-	18,919,772	Health and Social Services Agencies.....	20,466,080	-	20,466,080
7,500,000	63,899	7,436,101	Hudson Bay Mining and Smelting Co. Ltd.....	-	-	-
3,835,145	3,835,145	-	Manitoba Potash Corporation.....	3,835,145	3,835,145	-
34,577,867	10,205,489	24,372,378	Manitoba Student Loan Service Bureau.....	34,435,459	11,494,059	22,941,400
55,000	-	55,000	Regional Employment Agencies.....	55,000	-	55,000
Rural Economic Development						
3,141,792	579,134	2,562,658	Initiatives Program.....	3,141,792	512,418	2,629,374
463,641	-	463,641	Treaty Indian Fuel Tax.....	458,041	-	458,041
292,405	292,405	-	Venture Capital Program.....	-	-	-
124,685	-	124,685	Sundry.....	125,224	-	125,224
<u>69,165,459</u>	<u>14,976,072</u>	<u>54,189,387</u>		<u>62,745,633</u>	<u>15,841,622</u>	<u>46,904,011</u>
<u>8,361,297,626</u>	<u>331,118,757</u>	<u>8,030,178,869</u>	<b>TOTAL LOANS AND ADVANCES</b>	<u>9,187,115,733</u>	<u>309,366,125</u>	<u>8,877,749,608</u>



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

Loans and equity investments made under authority of Part II of the Manitoba Development Corporation Act:

3759326 Canada Limited.....	\$ 3,256,800
Acetek Composites Inc.....	682,030
AcSION Industries Inc.....	392,263
Apotex Fermentation Inc.....	726,620
Canterbury.....	3,626,316
CentreStone Venture.....	2,415,672
City of Winnipeg.....	11,100,000
Color Ad Packaging.....	4,000,000
CP Loewen Enterprises.....	8,300,000
DeFehr Furniture.....	4,000,000
Ensis Growth Fund Inc.....	239,682
Intelligent Hospital Systems Inc.....	2,000,000
International Education.....	130,000
Magellan Aerospace Ltd.....	4,066,667
Manitoba Science & Technology Fund.....	1,780,103
MCF Capital Inc.....	4,363,200
Monarch Industries Ltd.....	3,499,964
Motor Coach Industries Limited.....	6,800,000
Paletta & Co.....	5,500,000
Palliser Furniture Ltd.....	15,000,000
Premier Horticulture.....	2,522,650
Prendville Corp.....	791,666
Renaissance Capital .....	3,000,000
Shape Foods Inc.....	3,960,897
Western Life Science .....	5,800,000
Winnipeg Airport Authority .....	9,014,591
	<u>106,969,121</u>

## LONG-TERM INVESTMENTS

As at March 31, 2009

Amount \$	2008 Valuation Allowance \$	Net \$		Amount \$	2009 Valuation Allowance \$	Net \$
<b>SHARES AND DEBENTURES OF CROWN ORGANIZATIONS</b>						
<b>Common Shares</b>						
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>	-	Venture Manitoba Tours Ltd. - 3,643,500 shares.....	<u>1,370,718</u>	<u>1,370,718</u>	-
<u>8,870,819</u>	<u>8,426,041</u>	<u>444,778</u>		<u>8,870,819</u>	<u>8,426,041</u>	<u>444,778</u>
<b>Preferred Shares</b>						
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	-
<b>Debentures</b>						
1,498,577	1,498,577	-	Leaf Rapids Town Properties Ltd.....	-	-	-
<u>12,395,197</u>	<u>11,950,419</u>	<u>444,778</u>	Total Shares and Debentures of Crown Organizations.....	<u>10,896,620</u>	<u>10,451,842</u>	<u>444,778</u>
<b>OTHER INVESTMENTS AT COST</b>						
<b>Common Shares</b>						
1	-	1	Manitoba ARC Authority - 1 share.....	1	-	1
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 - 490,000 shares.....	5,000,000	5,000,000	-
<b>Preferred Shares</b>						
4,500,000	4,500,000	-	Rancher's Choice - 1 share.....	4,500,000	4,500,000	-
<b>Special Shares</b>						
2,000,000	2,000,000	-	Crocus Investment Fund - 2,000,000 shares.....	2,000,000	2,000,000	-
<u>11,500,003</u>	<u>11,500,000</u>	<u>3</u>	Total Other Investments.....	<u>11,500,003</u>	<u>11,500,000</u>	<u>3</u>
<u>23,895,200</u>	<u>23,450,419</u>	<u>444,781</u>	<b>TOTAL LONG TERM INVESTMENTS</b>	<u>22,396,623</u>	<u>21,951,842</u>	<u>444,781</u>

**CHANGES IN VALUATION ALLOWANCE****For the Year Ended March 31, 2009**

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
Balance, beginning of year.....	<u>354,569,176</u>	<u>365,695,376</u>
<b>Increase (Decrease) in Valuation Allowance</b>		
Communities Economic Development Fund:		
Business Loan Program.....	175,832	638,864
Fisherman's Loan Program.....	105,001	97,994
Energy Conservation/Insulation Loan Programs.....	-	(1,702)
Hudson Bay Mining and Smelting Co. Ltd.....	(63,899)	(404,706)
Manitoba Agricultural Services Corporation.....	6,190,251	1,545,876
Manitoba Development Corporation.....	3,149,421	3,080,156
Manitoba Housing and Renewal Corporation.....	(10,414,038)	(15,683,841)
Manitoba Potash Corporation.....	-	(14,855)
Manitoba Student Loans.....	1,288,570	1,450,298
Rural Economic Development Initiative Program.....	<u>(66,716)</u>	<u>(93,009)</u>
	<u>364,422</u>	<u>(9,384,925)</u>
<b>Write-Down(off) of Loans, Advances and Long-Term Investments</b>		
Communities Economic Development Fund:		
Business Loan Program.....	199,417	355,400
Fisherman's Loan Program.....	95,642	27,241
Leaf Rapids Town Properties Ltd.....	1,498,577	-
Manitoba Agricultural Services Corporation.....	1,238,516	769,659
Manitoba Development Corporation.....	20,291,074	588,975
Venture Capital Program.....	<u>292,405</u>	<u>-</u>
	<u>23,615,631</u>	<u>1,741,275</u>
Balance, end of year.....	<u><u>331,317,967</u></u>	<u><u>354,569,176</u></u>

**TRUST ASSETS****As at March 31, 2009**

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
<b>Manitoba Public Insurance Corporation:</b>		
Access Roads Edmonton Ltd.....	4,573,813	-
Alberta Treasury Branch.....	11,049,320	9,048,680
Bank of America.....	4,998,850	4,998,850
Bank of Montreal.....	2,995,740	2,995,740
Bank of Nova Scotia.....	2,999,490	-
BC Municipal Financing Authority.....	6,383,776	6,383,776
Can 97517650 (Pool).....	7,988,537	-
Canada Housing Trust.....	25,629,780	144,061,384
Canadian Imperial Bank of Commerce.....	8,949,640	8,949,640
Cantebury.....	1,815,441	931,925
CDP Financial.....	-	9,999,100
Centrestone.....	1,017,124	775,745
Cities, Villages, Towns and Rural Municipalities.....	87,129,325	76,385,490
Citigroup Financial.....	16,914,380	24,913,840
Dauphin General Hospital.....	-	8,147,200
Deutsche Bank.....	2,998,920	2,998,920
EM Advisors Inc.....	1	1
ENSIS Investment Ltd. Partnership.....	951,824	982,467
Equity Investments.....	386,329,577	416,842,628
GE Capital.....	4,994,450	4,994,450
Government of Canada Bonds.....	180,367,197	239,629,962
ING Bank of Canada.....	2,996,940	2,996,940
Manitoba Capital Fund Ltd.....	1,713,200	1,713,200
Manitoba Health Institutions.....	13,352,000	19,155,955
Manitoba Hydro Savings Bond.....	916,147	916,147
Manitoba Municipal Bonds.....	16,057,629	18,682,041
Milit Air Inc.....	1,731,509	1,848,829
Newfoundland\Labrador Hydro Bonds.....	-	4,048,241
Omers Realty Corporation.....	4,968,050	-
OSBFC.....	7,979,280	7,979,280
OSIFA/OIPC.....	9,983,700	-
Province of Manitoba Debentures.....	386,168,367	307,498,569
Province of New Brunswick Debentures.....	27,352,627	24,356,126
Province of Newfoundland Debentures.....	3,984,186	13,363,306
Province of Ontario Debentures.....	134,495,609	112,974,660
Province of Prince Edward Island Debentures.....	8,810,494	8,810,494
Province of Quebec Debentures.....	71,071,981	63,799,312
Province of Saskatchewan Debentures.....	19,488,783	29,587,908
Quebec Hydro Bonds.....	13,158,570	8,162,270
Renaissance Capital.....	504,000	504,000
RFG.....	5,183,164	4,649,832
Royal Bank of Canada.....	4,999,200	4,999,200
	<hr/>	<hr/>
Carried Forward.....	1,493,002,621	1,599,086,108

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
Brought Forward.....	1,493,002,621	1,599,086,108
School Division Debentures.....	393,135,814	392,642,269
Sun Life Financial.....	9,743,700	9,743,700
Toronto Dominion Bank.....	5,129,050	-
Western Life Sciences Venture Fund.....	1,000,000	1,000,000
Winnipeg Airport Authority.....	<u>10,000,000</u>	<u>10,000,000</u>
	1,912,011,185	2,012,472,077
Manitoba Development Corporation.....	50,527,800	-
Manitoba Hydro-Electric Board.....	652,008,118	540,630,680
Red River College.....	9,973,145	9,028,417
University of Manitoba.....	817,220	-
<b>Miscellaneous Trust:</b>		
Suitors' Money Act -		
Cash in Canadian Imperial Bank of Commerce.....	<u>4,046,223</u>	<u>7,073,307</u>
	2,629,383,691	2,569,204,481
<b>CASH AND EQUIVALENTS.....</b>	<u>1,453,419,585</u>	<u>1,324,005,246</u>
	<u>4,082,803,276</u>	<u>3,893,209,727</u>

## ACCOUNTS PAYABLE, ACCRUED CHARGES, PROVISIONS AND DEFERRALS

As at March 31, 2009

	2009	2008
	\$	\$
<b>ACCOUNTS PAYABLE:</b>		
Accounts payable.....	323,405,262	256,878,751
Communities Economic Development Fund.....	179,429	-
Community Colleges.....	138,175	92,575
Contractual Holdbacks.....	12,185,925	12,044,680
Debenture Coupons due, but not presented.....	193,417	193,417
Environmental Tire Levy.....	-	297,851
Government of Canada -		
Goods and Services Tax.....	6,153	1,533
Income Tax Collection Agreement.....	3,000,000	-
Manitoba Savings Bonds matured, but not presented for payment.....	823,249	944,649
Manitoba Tax Credit Programs.....	200,862,500	170,187,500
Mining Tax Refund.....	80,843,872	82,624,210
Payroll Tax Refund - Workforce 2000 Program.....	-	446,769
Province of Saskatchewan re: HBMS.....	-	1,063,500
Social Programs - Family Services and Health Programs.....	17,894,475	17,308,525
Taxation Refunds.....	73,938,686	57,909,626
Tuition Tax Rebate.....	7,702,000	11,500,000
Sundry.....	691,434	6,340,023
	<u>721,864,577</u>	<u>617,833,609</u>
<b>CROWN ORGANIZATIONS AND GOVERNMENT</b>		
<b>BUSINESS ENTERPRISES:</b>		
Communities Economic Development Fund.....	1,991,001	1,893,739
Crown Organizations - Severance Liability.....	126,837,131	130,615,205
Crown Organizations - Vacation Liability.....	136,763,228	138,603,452
Manitoba Agricultural Services Corporation.....	2,480,476	1,262,702
Manitoba Development Corporation.....	407,435	282,977
Manitoba Floodway Authority.....	629,862	6,015,877
Manitoba Health Services Insurance Plan.....	21,720,952	-
Public Schools Finance Board.....	-	6,765,300
Special Operating Agencies.....	6,796,252	7,554,367
	<u>297,626,337</u>	<u>292,993,619</u>
<b>ACCRUED CHARGES:</b>		
Interest accrued on Provincial Debentures, Savings Bonds, Treasury Bills and Trust Funds, less amounts thereof payable by Crown Organizations or Other Entities.....	<u>249,598,565</u>	<u>277,514,008</u>

	2009 \$	2008 \$
Other Accrued Liabilities:		
Access Program Student Bursaries.....	-	181,111
Agrinvest.....	17,834,630	14,108,577
Canadian Agricultural Income Stabilization Program.....	72,667,363	84,228,814
Canadian Farm Income Program (formerly AIDA).....	240,523	240,523
Compensation for Victims of Crime.....	21,268,000	20,681,000
Disaster Assistance .....	5,084,610	2,861,528
Economic Development Partnership Agreement.....	1,712,364	806,065
Environmental Liabilities.....	539,544,143	157,781,550
Fairford First Nation.....	7,638,000	7,638,000
Flood Claims.....	15,783,363	15,813,058
Government Information Systems Management Organization (Man.) Inc. ....	92,038	92,038
Hepatitis C Assistance.....	-	4,661,619
Infrastructure Works Program.....	18,258,450	14,794,605
Land Acquisition Claims.....	1,569,848	2,072,942
Long Term Disabilities.....	27,751,912	25,157,466
MAFRI Farmland Rebate.....	2,107,588	5,311,872
Manfor Ltd. Divestiture.....	-	1,220,634
Municipal Assistance Program.....	-	1,056,663
Native Refunds.....	-	4,412
Salaries and Benefits.....	94,736,405	87,851,170
Salaries and Benefits - Severance.....	104,695,427	102,251,369
Tripartite Land Assembly Program.....	-	3,247,623
VLТ Grants Payable.....	970,101	1,381,201
Workers Compensation Board.....	23,247,347	14,890,991
Sundry.....	1,392,927	2,000,691
	<u>956,595,039</u>	<u>570,335,522</u>
<b>PROVISION FOR FUTURE LOSSES ON GUARANTEES:</b>		
Manitoba Business Start Program.....	462,246	400,901
Manitoba Capital Fund.....	71,229	71,229
Manitoba Grow Bonds.....	3,124,961	3,124,961
Manitoba Student Financial Assistance Program.....	311,374	1,377,258
Rural Entrepreneurial Assistance Program.....	1,587,965	2,604,495
Venture Manitoba Tours Ltd.....	564,705	564,705
Other.....	186,392	194,092
	<u>6,308,872</u>	<u>8,337,641</u>
<b>DEFERRALS:</b>		
<b>Deferred Revenue</b>		
Courts - Fine Remittances.....	29,583,106	26,631,458
Cottage Lots.....	9,322,645	10,095,800
Government of Canada - Advances re: Shared Cost Programs Not Yet Claimed.....	12,382,853	5,944,029
Vehicle Registration.....	54,756,928	45,860,637
Other.....	1,488,346	1,806,524
	<u>107,533,878</u>	<u>90,338,448</u>
	<u>2,339,527,268</u>	<u>1,857,352,847</u>

**AMOUNTS HELD IN TRUST FOR INVESTMENT OR ADMINISTRATION**

As at March 31, 2009

	2009 \$	2008 \$
<b>GOVERNMENT BUSINESS ENTERPRISES</b>		
<b>ON DEPOSIT FOR INVESTMENT:</b>		
Manitoba Hydro-Electric Board.....	833,759,357	814,133,066
Manitoba Liquor Control Commission.....	46,286,398	45,270,946
Manitoba Public Insurance Corporation.....	<u>2,190,141,410</u>	<u>2,188,294,205</u>
	<u>3,070,187,165</u>	<u>3,047,698,217</u>
<b>ON DEPOSIT FOR ADMINISTRATION:</b>		
Manitoba Public Insurance Corporation.....	<u>216,287</u>	<u>216,287</u>
<b>CROWN ORGANIZATIONS</b>		
<b>ON DEPOSIT FOR INVESTMENT:</b>		
Communities Economic Development Fund.....	513,295	281,197
Community Colleges -		
Assiniboine.....	6,931,401	5,775,883
University College of the North.....	9,876,813	9,633,713
Red River College.....	20,884,583	25,593,458
Bursary and Scholarship Fund.....	12,303,319	11,063,638
Student Building.....	113,557	111,148
Crown Corporations Council.....	265,824	270,143
Economic Innovation and Technology Council.....	75,450	-
Helen Betty Osborne Foundation.....	213,555	208,215
Leaf Rapids Town Properties Limited.....	790	770
Manitoba Agricultural Services Corporation.....	380,981,668	268,157,405
Manitoba Arts Council.....	287,362	496,947
Manitoba Centennial Centre Corporation.....	935,190	924,065
Foundation of the Future.....	53,880	52,447
Manitoba Development Corporation.....	54,533,623	47,980,952
Manitoba Gaming Control Commission.....	1,271,079	3,050,000
Manitoba Habitat Heritage Corporation.....	308,807	105,053
Manitoba Horse Racing Commission.....	307,729	-
Manitoba Housing and Renewal Corporation.....	89,838,947	91,817,226
Manitoba Product Stewardship Corporation.....	857,563	1,083,006
Manitoba Trade & Investment Corporation.....	500,000	500,000
Special Operating Agencies Financing Authority -		
Civil Legal Services.....	601,249	221,201
Companies Office.....	3,532,073	2,908,110
Crown Lands and Property Agency.....	674,381	4,287
Fleet Vehicles Agency.....	270,126	-
Food Development Centre.....	861,087	382,408
Industrial Technology Centre.....	<u>428,158</u>	<u>154,232</u>
Carried Forward.....	587,421,509	470,775,504



	2009 \$	2008 \$
Brought Forward.....	587,421,509	470,775,504
Manitoba Education, Research, and Learning Information Networks.....	354,542	565,672
Manitoba Securities Commission.....	7,659,073	5,926,940
Manitoba Text Book Bureau.....	64,195	-
Materials Distribution Agency.....	854,968	148,716
Office of the Fire Commissioner.....	4,059,386	3,000,000
Organization and Staff Development.....	499,120	640,074
Pineland Forest Nursery.....	187,033	-
Public Trustee.....	12,885,500	14,020,000
Property Registry.....	12,690,921	10,068,690
Vital Statistics.....	701,692	1,288,279
Travel Manitoba.....	219,216	213,686
University of Manitoba.....	928,796	-
	<u>628,525,951</u>	<u>506,647,561</u>
<b>ON DEPOSIT FOR ADMINISTRATION:</b>		
Economic Innovation and Technology Council.....	5,420	55,524
Manitoba Agricultural Services Corporation.....	25,271,869	37,925,449
Manitoba Development Corporation.....	132,849	466,897
Manitoba Floodway Authority .....	14,762,243	14,238,984
Manitoba Gaming Control Commission.....	50,932	102,414
Manitoba Health Services Insurance Plan.....	242,785,932	191,813,136
Manitoba Housing and Renewal Corporation - General.....	69,574	69,574
Mortgage Insurance Fund.....	-	914,459
Manitoba Trade and Investment Corporation.....	333,051	317,182
Manitoba Water Services Board.....	15,065	11,541
Public Schools Finance Board - Capital Facilities Payroll.....	344,230	9,983
Special Operating Agencies Financing Authority - Civil Legal Services.....	614,115	358,006
Companies Office.....	348,940	281,182
Crown Lands and Property Agency.....	-	1,289,456
Fleet Vehicles Agency.....	2,403,975	444,593
Green Manitoba Eco Solutions.....	892,007	108,811
Industrial Technology Centre.....	5,414	4,841
Manitoba Securities Commission.....	741,629	482,118
Materials Distribution Agency.....	454,850	552,191
Manitoba Education, Research, and Learning Information Networks.....	21,548	5,571
Office of the Fire Commissioner.....	2,688,196	3,171,834
Organization and Staff Development.....	203,345	40,035
Public Trustee.....	120,596	94,370
Property Registry.....	1,218,625	2,128,860
Vital Statistics.....	44,575	35,847
Special Operating Agencies Financing Authority.....	25,799	13,994
Travel Manitoba.....	33,818	33,818
	<u>293,588,596</u>	<u>254,970,669</u>

	2009 \$	2008 \$
<b>FIDUCIARY AND OTHER GOVERNMENT RELATED TRUSTS</b>		
<b>ON DEPOSIT FOR INVESTMENT:</b>		
Agencies Self Insurance.....	9,430,331	9,136,147
Canadian Heritage.....	-	6,298
Cormorant Community Council.....	178,980	198,173
Critical Wildlife Habitat Program.....	154,405	52,530
Domtar Perpetual Care Security Fund.....	342,505	225,185
Employee Charitable Donations.....	2,058,599	2,094,390
Federal Gas Tax.....	163,968	186,879
Government Departments -		
Finance - Sundry Trust.....	1,522	40,752
Highways - Dealer Bonds.....	139,003	164,423
Justice - Civil Litigation Branch.....	862,444	876,685
Labour - Employment Standards.....	55,113	43,232
Hudson Bay Co. Archives.....	103,969	91,781
Humane Seizures.....	153,768	-
MLA Pension Funds.....	98,752	158,762
Manitoba Developmental Centre.....	150,000	150,000
Manitoba Law Foundation.....	3,148,748	3,085,652
Manitoba Opportunities Fund - Interest Acc.....	17,710,972	15,484,026
Manitoba Transit Agreement.....	1,195,640	1,165,588
Mitigation Pierson WMA.....	-	182,834
Municipal Employees' Benefit Fund.....	836,537	816,090
Nelson House Community Council.....	49,133	47,860
Northern Communities.....	3,512,977	1,258,647
Norway House Community Council.....	608,079	558,289
Oak Hammock Marsh.....	101,770	124,731
Prairie Habitat Joint.....	109,385	106,555
Provincial Archives Bequests.....	44,314	42,789
Riparian Stewardship Program.....	332,783	252,368
Selkirk Mental Health Centre.....	100,000	100,000
Training Completion Fund.....	490,591	479,182
Treaty Land Entitlement - Timber Dues.....	25,276	49,583
Winnipeg Core Area Land Acquisition.....	-	204,230
Water Stewardship.....	783,440	767,640
	<u>42,943,004</u>	<u>38,151,301</u>
<b>ON DEPOSIT FOR ADMINISTRATION:</b>		
Aboriginal Education Research Forum.....	23,520	33,350
Agencies Self Insurance.....	9,784,721	8,926,292
Amounts Collected on Behalf of Municipalities and Local Governments re Permits and Leases.....	1,539,949	1,699,850
Assiniboine Community College Renovations.....	178,239	178,239
Awards of Excellence Program.....	3,318	10,818
Brandon Chiller Project.....	84,279	84,279
Builders' Lien Act.....	1,533,038	1,120,794
Canada Environment Enforcement Conference.....	83,504	82,531
Canada-Manitoba Fisheries Initiative.....	191,000	191,000
	<u>13,421,568</u>	<u>12,327,153</u>
Carried Forward.....	13,421,568	12,327,153

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
Brought Forward.....	13,421,568	12,327,153
Canadian Heritage Centre.....	25,744	341
Churchill Regional Health Authority.....	261,230	261,230
Community Connections .....	6,130	328,263
Conferences and Seminars.....	2,933,114	851,583
Consumer Protection Act.....	578,032	548,167
Contractual Holdbacks.....	8,438,147	10,683,164
Cooperative Parks Promotion.....	13,806	13,806
Copyright Fees.....	274,315	267,657
Cottage Lot Draw Deposits.....	19,300	22,200
Crime Prevention Awards.....	170	5,390
Crocus Fund Bonds.....	-	600
Dealer's Bond.....	13,634	13,634
Domtar Perpetual Care Security Fund.....	-	30,000
Donations -		
Falcon Lake Ambulance.....	6,524	6,324
Manitoba School for the Deaf.....	59,035	64,939
Parks - Special Events.....	302	302
Employee Charitable Donations.....	72,532	3,871
FDC Project #106044.....	44,649	44,649
Federal Gas Tax.....	6,630	4,619
Floodproofing - Sale of Buildings.....	35,330	35,330
Forfeited Property Sharing.....	4,243	4,056
Gates Library Initiative.....	1,734	1,734
Guarantee Deposits.....	8,865,675	5,918,104
HBC Archives.....	-	3,999
Highways Tender Deposits.....	7,491	6,323
Highway Traffic Act.....	8,000	8,000
International Projects.....	49,537	49,537
IRP - USD Funds .....	96,199	96,199
Justice Contingent.....	2,136	5,129
Judges' Parking.....	15,748	14,826
Land Sat TM Imagery Update.....	289,313	259,248
Litehouses CEF.....	4,743	21,000
Louisiana Pacific.....	23,451	181,417
M R E M Suspense Account.....	33,857	32,725
Manitoba 2000 FAS Conference.....	247,718	581,522
Manitoba Health Authority Ambulance Service.....	26,701	28,700
Manitoba Jobs Fund.....	5,859	5,859
Manitoba Lotteries Corporation.....	26,474	26,474
Manitoba Opportunities Fund.....	17,982	25,628
Manitoba Transit Agreement.....	188,370	188,370
Manitoba Tree Improvement Co-op.....	24,663	1,516
Migratory Waterfowl Permits and Stamps.....	43,796	60,100
Minister of Rural Development.....	1,759,610	1,664,793
National Forest Inventory.....	277,714	240,539
NCB Evaluation.....	38,786	38,786
Nunavut Mental Health Program.....	3,252,915	2,434,679
Carried Forward.....	41,522,907	37,412,485

	<b>2009</b>	<b>2008</b>
	<b>\$</b>	<b>\$</b>
Brought Forward.....	41,522,907	37,412,485
Office of the Auditor General.....	5,041	5,041
Ortho Refresh Program.....	50,000	50,000
Place of Honour Publication.....	18,817	18,817
Private Dragging and Snowplowing.....	146	146
Program Partnership - MAF.....	8,599	4,486
PVS - Act Surety Claims.....	50,000	30,000
Remote Sensng - CFS.....	17,000	17,000
Risk Mitigation Conference.....	2,625	2,625
Royalties - Geocomp Sales.....	9,963	9,963
Rural Forum.....	34,331	26,448
Security Deposit Compensation Fund.....	91,592	101,866
Single Application for Vehicle Registration.....	781	781
Selkirk Mental Health Centre Trust.....	98,372	96,184
Status of Women.....	3,182	3,182
Suitors' Money Act.....	4,046,223	7,073,307
Sundry.....	709,480	35,272
Training Completion Fund.....	554,495	361,218
Treaty Land Entitlement - Timber Dues.....	-	2,955
Veterinary Services - Recruitment Fund.....	4,592	199,126
Winnipeg Folk Festival.....	86,271	56,033
WCFS Internally Restricted Funds.....	27,855	18,758
	<u>47,342,272</u>	<u>45,525,693</u>
	<u>4,082,803,276</u>	<u>3,893,209,727</u>

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

As at March 31, 2009

	Cash On Hand	Cash In Bank	Bonds and Other Securities	2009 Balance	2008 Balance
<b>FINANCE:</b>					
Conservation.....	-	-	338,470	338,470	338,470
Economic Innovations and Technology Council.....	-	-	1	1	1
Environmental Operations Divisions.....	-	-	500,000	500,000	500,000
Finance.....	-	-	805,962	805,962	817,262
Justice.....	-	-	46,030	46,030	46,030
Public Service Group Insurance Fund.....	-	-	89,851,040	89,851,040	91,026,610
<b>OTHER GOVERNMENT DEPARTMENTS:</b>					
Aboriginal and Northern Affairs.....	100	8,749,148	-	8,749,248	11,119,970
Agriculture, Food and Rural Initiatives.....	-	458,809	40	458,849	453,986
Education, Citizenship and Youth...	-	8,618	-	8,618	8,101
Family Services and Housing.....	1,260	192,011	150,000	343,271	352,409
Finance.....	-	161,496	-	161,496	188,179
Health and Healthy Living.....	1,497	17,041	55,000	73,538	87,326
Justice.....	23,845	3,631,334	-	3,655,179	3,230,978
Labour and Immigration.....	-	111,703	-	111,703	176,616
	<u>26,702</u>	<u>13,330,160</u>	<u>91,746,543</u>	<u>105,103,405</u>	<u>108,345,938</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 approximately \$90 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.



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TABLE OF CONTENTS	PAGE
-------------------	------

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DETAILS OF CORE GOVERNMENT BORROWINGS AND GUARANTEES

- Statement of Valuation and Purpose of Direct and Guaranteed Debt Outstanding. . . . .	2 - 3
- Statement of Direct and Guaranteed Debt. . . . .	2 - 4
- Guarantees. . . . .	2 - 5





## STATEMENT OF VALUATION AND PURPOSE OF DIRECT AND GUARANTEED DEBT OUTSTANDING

As at March 31, 2009  
(\$ thousands)

	Canadian Dollar Valuation (Note 1) March 31/09	Canadian Dollar Valuation (Note 1) March 31/08	Increase (Decrease) March 31/09 over March 31/08
<b>Direct Debt Payable in:</b>			
Canadian Dollars	16,462,654	16,297,185	165,469
Issues Hedged to Canadian Dollars	3,173,450	3,183,550	(10,100)
U.S. Dollars	2,398,224	2,161,725	236,499
Issues Hedged to U.S. Dollars	607,994	543,710	64,284
<b>Total Direct Debt</b>	<u>22,642,322</u>	<u>22,186,170</u>	<u>456,152</u>
<b>Guaranteed Debt Payable in:</b>			
Canadian Dollars	<u>402,003</u>	<u>351,757</u>	<u>50,246</u>
<b>Total Direct and Guaranteed Debt (Note 2)</b>	23,044,325	22,537,927	506,398
Less: Sinking Fund Investments	3,010,168	3,256,072	(245,904)
Less: Debt Retirement Fund	134,326	78,115	56,211
<b>Net Direct and Guaranteed Debt (Note 3)</b>	<u>19,899,831</u>	<u>19,203,740</u>	<u>696,091</u>

**NOTE 1:** The Canadian Dollar Valuation is calculated using the foreign currency exchange rates in effect at March 31, 2009 and March 31, 2008. As at March 31, 2009, the U.S. dollar exchange rate was \$1.2602 (2008 - \$1.0279).

**NOTE 2:** Provincial Borrowings and Guarantees are payable in Canadian and U.S. dollars. As at March 31, 2009, total provincial borrowings and guarantees was payable 87% in Canadian dollars and 13% in U. S. dollars. Of this total, General Government Program borrowings and Other Crown organizations borrowings was 100% payable in Canadian dollars. Manitoba Hydro borrowings was payable 63% in Canadian dollars (64% at March 31, 2008) and 37% in U.S. dollars (36% at March 31, 2008).

**NOTE 3:** The above debt was issued for the following purposes:

	March 31, 2009 (in thousands)	March 31, 2008 (in thousands)
General Government Programs	8,171,226	8,031,434
The Manitoba Hydro-Electric Board	8,233,880	7,488,075
Capital Investment	1,410,590	1,083,900
Manitoba Hospital Facilities	831,335	833,433
Government Enterprises and Other	88,405	498,279
Other	1,164,395	1,268,619
	<u>19,899,831</u>	<u>19,203,740</u>

## STATEMENT OF DIRECT AND GUARANTEED DEBT

As at March 31, 2009  
(\$ thousands)

March 31, 2008				March 31, 2009		
Manitoba Hydro- Electric Board \$	Other \$	Total \$		Manitoba Hydro- Electric Board \$	Other \$	Total \$
7,141,491	15,044,679	22,186,170	<b>DIRECT DEBT</b>	7,835,527	14,806,795	22,642,322
-	588,470	588,470	Outstanding	-	624,159	624,159
-	22,569	22,569	Less: Provincial debt held as investments	-	27,347	27,347
<u>7,141,491</u>	<u>14,433,640</u>	<u>21,575,131</u>	Less: Unamortized debt issue costs	<u>7,835,527</u>	<u>14,155,289</u>	<u>21,990,816</u>
			Net Direct Debt			
			<b>GUARANTEED DEBT</b>			
<u>346,584</u>	<u>5,173</u>	<u>351,757</u>	Guaranteed Debt	<u>398,353</u>	<u>3,650</u>	<u>402,003</u>
			<b>TOTAL DIRECT AND GUARANTEED DEBT</b>			
7,488,075	15,049,852	22,537,927	Outstanding	8,233,880	14,810,445	23,044,325
-	588,470	588,470	Less: Provincial debt held as investments	-	624,159	624,159
-	22,569	22,569	Less: Unamortized debt issue costs	-	27,347	27,347
<u>7,488,075</u>	<u>14,438,813</u>	<u>21,926,888</u>		<u>8,233,880</u>	<u>14,158,939</u>	<u>22,392,819</u>

## GUARANTEES

**As at March 31, 2009**

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

<b>Purpose</b>	<b>Guarantee Authorized</b>	<b>Principal Amount Outstanding Under Guarantee As at March 31, 2009</b>
Assiniboine Community College.....	1,500,000	-
Manitoba Business Start Program.....	5,000,000	1,769,000
Manitoba Film Guarantee Program.....	480,000	-
Manitoba Housing and Renewal Corporation.....	10,000,000	1,389,120
Manitoba Opera Association Inc. (Note).....	150,880	-
Manitoba Opportunities Fund Ltd.....	258,500,000	214,472,285
Manitoba Student Aid Program.....	20,000,000	4,649,144
Red River College.....	5,000,000	-
Rural Entrepreneur Assistance Program.....	10,709,911	9,549,442
Rural Municipality of Richot.....	1,035,000	540,519
University College of The North.....	1,500,000	-
Venture Manitoba Tours Ltd.....	250,000	-
Winnipeg Symphony Orchestra Inc.....	285,000	-
	<b>314,410,791</b>	<b>232,369,510</b>
 Securities Guaranteed by the Province -		
The Manitoba Hydro-Electric Board.....	398,352,900	
Manitoba Grow Bonds.....	3,650,000	402,002,900
	<b>3,650,000</b>	<b>402,002,900</b>
		<b>634,372,410</b>

Note: The Manitoba Development Corporation is administering this guarantee for the Province.



## TABLE OF CONTENTS

PAGE

## REVENUE

- Statement of Revenue .....	3 - 3
------------------------------	-------

## EXPENSE

- Statement of Expense .....	3 - 10
- Expense Types .....	3 - 11
- Summary of Expense by Department and Expense Type .....	3 - 12
- Summary of Departmental Appropriations and Expenses - Part A Operating Expenses .....	3 - 14
- Expense Summary by Appropriation. ....	3 - 15
- Summary of Departmental Appropriations and Expenses - Part B Capital Investments. ....	3 - 55



# STATEMENT OF REVENUE

For the Year Ended March 31, 2009

2007-2008 \$	Actual 2008-2009 \$	Increase (Decrease) \$	2008-2009 Actual \$	2008-2009 Estimated \$	Variance \$
<b>TAXATION</b>					
<b>Finance:</b>					
Canada-Manitoba Income Tax Collection Agreement					
2,284,669,335	2,455,117,428	170,448,093	2,455,117,428	2,312,100,000	143,017,428
366,817,658	386,131,255	19,313,597	386,131,255	299,200,000	86,931,255
165,779,294	167,816,104	2,036,810	167,816,104	123,200,000	44,616,104
152,472,005	136,062,530	(16,409,475)	136,062,530	137,000,000	(937,470)
65,232,825	67,682,318	2,449,493	67,682,318	63,500,000	4,182,318
44,731,160	49,518,476	4,787,316	49,518,476	43,600,000	5,918,476
341,382,740	357,501,146	16,118,406	357,501,146	344,400,000	13,101,146
2,599	2,599	-	2,599	-	2,599
64,240	64,360	120	64,360	72,000	(7,640)
99,636,917	45,927,092	(53,709,825)	45,927,092	128,000,000	(82,072,908)
95,721,319	92,715,577	(3,005,742)	92,715,577	90,100,000	2,615,577
1,395,146,799	1,489,551,284	94,404,485	1,489,551,284	1,473,470,046	16,081,238
81,792,391	83,852,602	2,060,211	83,852,602	79,900,000	3,952,602
190,627,400	189,632,718	(994,682)	189,632,718	170,000,000	19,632,718
3,442,062	3,483,151	41,089	3,483,151	3,200,000	283,151
10,162,108	10,832,145	670,037	10,832,145	13,828,000	(2,995,855)
5,297,680,852	5,535,890,785	238,209,933	5,535,890,785	5,281,570,046	254,320,739
			<b>TOTAL REVENUE FROM TAXATION</b>		

2007-2008 Actual \$	2008-2009 Actual \$	Increase (Decrease) \$		2008-2009 Actual \$	2008-2009 Estimated \$	Variance \$
<b>OTHER REVENUE:</b>						
<b>LEGISLATIVE ASSEMBLY:</b>						
451,392	481,611	30,219	Auditor General's Office Fees.....	481,611	325,000	156,611
15,942	12,549	(3,393)	Sundry.....	12,549	6,000	6,549
<b>EXECUTIVE COUNCIL:</b>						
138	203	65	Sundry.....	203	200	3
<b>ABORIGINAL AND NORTHERN AFFAIRS:</b>						
113,945	110,825	(3,120)	Sundry.....	110,825	130,000	(19,175)
<b>ADVANCED EDUCATION AND LITERACY:</b>						
54,742	63,808	9,066	Fees.....	63,808	62,000	1,808
1,416,872	1,153,645	(263,227)	Sundry.....	1,153,645	1,390,000	(236,355)
<b>AGRICULTURE, FOOD AND RURAL INITIATIVES:</b>						
3,168,291	2,898,595	(269,696)	Fees.....	2,898,595	3,444,200	(545,605)
55,736	81,903	26,167	Sundry.....	81,903	46,600	35,303
<b>CIVIL SERVICE COMMISSION:</b>						
108,363	116,128	7,765	Sundry.....	116,128	116,000	128
<b>COMPETITIVENESS, TRAINING AND TRADE:</b>						
21,806	22,345	539	Cost Recovery from New Brunswick.....	22,345	22,800	(455)
408,342	431,024	22,682	Fees.....	431,024	417,500	13,524
3,807,019	4,289,918	482,899	Sundry.....	4,289,918	5,039,500	(749,582)
<b>CONSERVATION:</b>						
Clean Environment Commission						
-	-	-	Cost Recovery.....	-	-	-
288,512	646,000	357,488	Cottaging Initiative.....	646,000	3,176,000	(2,530,000)
617,893	597,634	(20,259)	Environment Fees and Sundry.....	597,634	508,200	89,434
6,821,875	4,938,844	(1,883,031)	Forestry Fees and Sundry.....	4,938,844	6,146,600	(1,207,756)
1,914,947	1,755,784	(159,163)	Land Information Sales and Fees.....	1,755,784	1,826,600	(70,816)
4,105,123	3,883,855	(221,268)	Licence Sales by Vendors.....	3,883,855	4,032,097	(148,242)
10,926,060	11,742,554	816,494	Park Fees.....	11,742,554	12,592,310	(849,756)
Regional Operations Fees and						
6,741,461	5,428,602	(1,312,859)	Cost Recovery.....	5,428,602	4,943,700	484,902
478,658	493,948	15,290	Wildlife Sundry.....	493,948	636,000	(142,052)
388,384	286,110	(102,274)	Sundry.....	286,110	341,400	(55,290)



			<b>CULTURE, HERITAGE, TOURISM AND SPORT:</b>			
343,617	321,451	(22,166)	Archives of Manitoba Fees.....	321,451	328,200	(6,749)
254,005	373,731	119,726	Communications Services Manitoba Fees.....	373,731	285,900	87,831
811,202	764,525	(46,677)	Hudson's Bay Company History Foundation.....	764,525	911,400	(146,875)
736,608	588,090	(148,518)	Manitoba Film Classification Board Fees.....	588,090	602,700	(14,610)
309,958	302,371	(7,587)	Statutory Publications Fees.....	302,371	388,500	(86,129)
174,358	158,796	(15,562)	Translation Services Fees.....	158,796	110,000	48,796
3,325	20,364	17,039	Sundry.....	20,364	3,000	17,364
			<b>EDUCATION, CITIZENSHIP AND YOUTH:</b>			
681,020	702,463	21,443	Fees.....	702,463	669,300	33,163
324,216	319,057	(5,159)	Sundry.....	319,057	325,600	(6,543)
			<b>FAMILY SERVICES AND HOUSING:</b>			
13,129,059	17,508,442	4,379,383	Children's Special Allowance Recoveries.....	17,508,442	16,858,300	650,142
1,378,465	1,378,474	9	Cost Recovery from Municipalities.....	1,378,474	1,378,400	74
8,592,127	9,024,334	432,207	Income Assistance Recoveries.....	9,024,334	9,948,700	(924,366)
			Levy for Local Government Welfare			
209,840	209,840	-	Purposes in Unorganized Territory.....	209,840	210,000	(160)
1,525,328	1,552,712	27,384	Sundry.....	1,552,712	1,404,200	148,512
			<b>FINANCE:</b>			
			Automobile Injury Appeals			
1,093,572	1,142,198	48,626	Commission Cost Recovery.....	1,142,198	1,219,500	(77,302)
565,099	981,551	416,452	Claimant Advisor Office Cost Recovery.....	981,551	1,255,100	(273,549)
1,787,173	1,893,272	106,099	Consumer Affairs Fees.....	1,893,272	2,296,800	(403,528)
1,043,833	1,097,330	53,497	Insurance Act Fees and Cost Recovery.....	1,097,330	986,700	110,630
5,484,278	18,626,969	13,142,691	Recovery of Prior Years' Expenses.....	18,626,969	3,000,000	15,626,969
272,080	251,090	(20,990)	Trust and Loan Fees.....	251,090	245,000	6,090
1,276,352	4,262,814	2,986,462	Sundry.....	4,262,814	705,500	3,557,314
			<b>HEALTH AND HEALTHY LIVING:</b>			
6,149,382	5,553,565	(595,817)	Sundry.....	5,553,565	4,652,200	901,365
88,050,398	106,469,324	18,418,926	Carried Forward.....	106,469,324	92,987,707	13,481,617

2007-2008 Actual \$	2008-2009 Actual \$	Increase (Decrease) \$		2008-2009 Actual \$	2008-2009 Estimated \$	Variance \$
88,050,398	106,469,324	18,418,926	Brought Forward.....	106,469,324	92,987,707	13,481,617
<b>INFRASTRUCTURE AND TRANSPORTATION:</b>						
103,134,446	113,077,460	9,943,014	Automobile and Motor Carrier Licences and Fees.....	113,077,460	106,091,600	6,985,860
4,649,624	4,265,397	(384,227)	Cost Recovery from Municipalities and Other Third Parties.....	4,265,397	4,257,200	8,197
21,596,909	19,941,121	(1,655,788)	Drivers' Licences.....	19,941,121	19,416,100	525,021
119,530	113,010	(6,520)	Licence Suspension Appeal Board Fees.....	113,010	100,000	13,010
885,897	872,377	(13,520)	Rentals from Various Government Properties.....	872,377	1,396,400	(524,023)
253,285	265,630	12,345	Taxicab Licences and Fees.....	265,630	200,000	65,630
1,534,973	1,659,573	124,600	Sundry.....	1,659,573	1,527,100	132,473
<b>INTERGOVERNMENTAL AFFAIRS:</b>						
7,750,698	8,030,449	279,751	Cost Recovery from Municipalities.....	8,030,449	8,856,700	(826,251)
1,388,441	1,365,873	(22,568)	Public Utilities Board Cost Recovery.....	1,365,873	1,381,500	(15,627)
635,454	705,565	70,111	Fees.....	705,565	575,400	130,165
36,018	72,517	36,499	Sundry.....	72,517	52,500	20,017
<b>JUSTICE:</b>						
484,025	484,975	950	Cost Recovery from City of Winnipeg.....	484,975	489,300	(4,325)
2,417,507	2,532,912	115,405	Cost Recovery from Municipalities.....	2,532,912	2,373,800	159,112
3,362,500	4,334,411	971,911	Cost Recovery from Victims Assistance Trust Fund.....	4,334,411	3,581,500	752,911
72,304	220,938	148,634	Escheats to the Crown.....	220,938	50,000	170,938
25,643,991	28,802,219	3,158,228	Fines and Costs.....	28,802,219	27,955,500	846,719
7,181,478	7,724,437	542,959	Law Fees.....	7,724,437	6,932,900	791,537
2,749,074	2,772,191	23,117	Sundry.....	2,772,191	2,707,900	64,291
<b>LABOUR AND IMMIGRATION:</b>						
7,827,600	8,681,600	854,000	Cost Recovery from Workers Compensation Board.....	8,681,600	8,832,300	(150,700)
3,840,353	4,488,849	648,496	Fees.....	4,488,849	4,140,300	348,549
84,616	61,423	(23,193)	Sundry.....	61,423	80,000	(18,577)

			<b>SCIENCE, TECHNOLOGY, ENERGY AND MINES:</b>			
4,510,630	3,752,587	(758,043)	Minerals Royalties and Fees.....	3,752,587	3,201,200	551,387
8,489,383	16,216,886	7,727,503	Petroleum Royalties and Fees.....	16,216,886	6,185,100	10,031,786
163,636	225,590	61,954	Sundry.....	225,590	504,000	(278,410)
			<b>WATER STEWARDSHIP:</b>			
-	-	-	Drinking Water Fees.....	-	-	-
239,967	86,897	(153,070)	Fisheries Fees and Sundry.....	86,897	312,300	(225,403)
2,515,217	2,739,445	224,228	Licence Sales by Vendors.....	2,739,445	3,252,184	(512,739)
117,323,348	115,659,512	(1,663,836)	Water Power Rentals.....	115,659,512	105,000,000	10,659,512
129,715	156,835	27,120	Water Resources Sundry.....	156,835	221,200	(64,365)
			<b>EMERGENCY EXPENDITURES:</b>			
-	-	-	Sundry.....	-	25,000	(25,000)
			<b>CROWN CORPORATIONS:</b>			
296,782,163	304,780,313	7,998,150	Manitoba Lotteries Corporation.....	304,780,313	301,200,000	3,580,313
219,209,627	229,163,605	9,953,978	Manitoba Liquor Control Commission.....	229,163,605	227,300,000	1,863,605
			Special Operating Agencies			
200,000	200,000	-	Civil Legal Services.....	200,000	200,000	-
2,000,000	2,000,000	-	Companies Office.....	2,000,000	2,000,000	-
1,500,000	1,500,000	-	Fleet Vehicles Agency.....	1,500,000	1,500,000	-
7,300,000	7,300,000	-	Manitoba Securities Commission.....	7,300,000	7,300,000	-
400,000	-	(400,000)	Materials Distribution Agency.....	-	-	-
9,715,000	9,715,000	-	The Property Registry.....	9,715,000	9,715,000	-
280,000	280,000	-	Vital Statistics Agency.....	280,000	280,000	-
			<b>SALE OF GOVERNMENT ASSETS:</b>			
			Proceeds from Sale of			
24,879	3,645,591	3,620,712	Other Capital Assets.....	3,645,591	100,000	3,545,591
39,125	284,537	245,412	Gain on Sale of Tangible Capital Assets.....	284,537	-	284,537
<u>954,521,811</u>	<u>1,014,649,049</u>	<u>60,127,238</u>	<b>TOTAL OTHER REVENUE</b>	<u>1,014,649,049</u>	<u>962,281,691</u>	<u>52,367,358</u>
<u>6,252,202,663</u>	<u>6,550,539,834</u>	<u>298,337,171</u>	<b>TOTAL OWN SOURCE REVENUE</b>	<u>6,550,539,834</u>	<u>6,243,851,737</u>	<u>306,688,097</u>

Actual		Increase		2008-2009	2008-2009	Variance
2007-2008	2008-2009	(Decrease)		Actual	Estimated	
\$	\$	\$		\$	\$	\$
<b>GOVERNMENT OF CANADA</b>						
1,825,796,000	2,063,394,000	237,598,000	Equalization.....	2,063,394,000	2,063,400,000	(6,000)
41,880,227	-	(41,880,227)	Federal Bills.....	-	-	-
816,684,000	875,409,000	58,725,000	Canada Health Transfer.....	875,409,000	845,800,000	29,609,000
347,463,000	387,531,000	40,068,000	Canada Social Transfer.....	387,531,000	378,000,000	9,531,000
-	50,000,000	50,000,000	Infrastructure Renewal.....	50,000,000	50,000,000	-
73,887,203	55,084,547	(18,802,656)	Manitoba Floodway Expansion.....	55,084,547	75,233,300	(20,148,753)
-	14,400,000	14,400,000	Police Officers Recruitment Fund.....	14,400,000	14,400,000	-
-	17,912,348	17,912,348	Public Transit Capital Fund.....	17,912,348	17,900,000	12,348
53,819,494	-	(53,819,494)	EcoTrust Fund.....	-	-	-
45,644,723	-	(45,644,723)	Health Funds.....	-	-	-
8,997,997	-	(8,997,997)	Child Care.....	-	-	-
56,666	84,039	27,373	<b>OTHER</b>			
15,408,965	14,503,551	(905,414)	Aboriginal and Northern Affairs.....	84,039	100,000	(15,961)
884,140	1,143,325	259,185	Advanced Education and Literacy.....	14,503,551	16,475,700	(1,972,149)
77,218,088	63,422,545	(13,795,543)	Agriculture, Food and Rural Initiatives.....	1,143,325	166,500	976,825
1,836,775	379,299	(1,457,476)	Competitiveness, Training and Trade.....	63,422,545	72,867,000	(9,444,455)
516,447	513,684	(2,763)	Conservation.....	379,299	2,126,000	(1,746,701)
11,392,093	11,135,154	(256,939)	Culture, Heritage, Tourism and Sport.....	513,684	499,600	14,084
4,671,467	4,632,868	(38,599)	Education, Citizenship and Youth.....	11,135,154	12,257,200	(1,122,046)
2,284,027	2,297,769	13,742	Family Services and Housing.....	4,632,868	4,671,400	(38,532)
5,825,818	10,459,283	4,633,465	Finance.....	2,297,769	2,200,000	97,769
9,135,976	8,898,393	(237,583)	Health and Healthy Living.....	10,459,283	8,170,800	2,288,483
85,708	-	(85,708)	Infrastructure and Transportation.....	8,898,393	5,809,800	3,088,593
13,414,044	13,752,572	338,528	Intergovernmental Affairs.....	-	70,000	(70,000)
18,425,718	26,582,655	8,156,937	Justice.....	13,752,572	13,436,800	315,772
-	-	-	Labour and Immigration.....	26,582,655	22,560,000	4,022,655
124,030	40,145	(83,885)	Science, Technology, Energy and Mines.....	-	-	-
7,141,990	2,021,861	(5,120,129)	Water Stewardship.....	40,145	470,000	(429,855)
359,452	397,475	38,023	Emergency Expenditures.....	2,021,861	5,000,000	(2,978,139)
<b>3,382,954,048</b>	<b>3,623,995,513</b>	<b>241,041,465</b>	Promotion of Official Languages.....	397,475	425,000	(27,525)
			<b>TOTAL GOVERNMENT OF CANADA</b>	<b>3,623,995,513</b>	<b>3,612,039,100</b>	<b>11,956,413</b>
9,635,156,711	10,174,535,347	539,378,636	<b>TOTAL REVENUE BEFORE COMMISSIONS:</b>	10,174,535,347	9,855,890,837	318,644,510
			LESS: Commissions Retained by			
			Revenue Officers (Note 2)			
4,075,338	4,070,046	(5,292)	Retail Sales Tax.....	4,070,046	4,070,046	-
252,178	245,681	(6,497)	Licence Sales by Vendor.....	245,681	245,681	-
30,488	34,810	4,322	Park Fees.....	34,810	34,810	-
<b>9,630,798,707</b>	<b>10,170,184,810</b>	<b>539,386,103</b>	<b>TOTAL REVENUE</b>	<b>10,170,184,810</b>	<b>9,851,540,300</b>	<b>318,644,510</b>

NOTE 1: The actual and estimated revenue of the 2008-2009 fiscal year as well as the 2007-2008 revenue has been increased to reflect commissions retained by Revenue Officers. The commissions are deducted at the end of the statement to determine net government revenue.

NOTE 2: Certain of the 2007-2008 figures have been reclassified to be consistent with the 2008-2009 presentation.

## STATEMENT OF EXPENSE

For the Year Ended March 31, 2009

(with comparative figures for the year ended March 31,2008)

Actual		Increase (Decrease)		2008-2009		
2007-2008	2008-2009			Actual	Authorized	Unexpended
\$	\$	\$	\$	\$	\$	
40,092,928	32,791,906	(7,301,022)	Legislative Assembly.....	32,791,906	34,434,446	1,642,540
3,315,559	3,527,685	212,126	Executive Council.....	3,527,685	3,748,100	220,415
39,510,880	41,326,223	1,815,343	Aboriginal and Northern Affairs.....	41,326,223	41,466,300	140,077
560,263,131	573,183,656	12,920,524	Advanced Education and Literacy.....	573,183,656	578,531,100	5,347,444
243,638,022	225,090,923	(18,547,099)	Agriculture, Food and Rural Initiatives.....	225,090,923	252,200,500	27,109,577
5,660,456	6,043,283	382,827	Civil Service Commission.....	6,043,283	6,286,000	242,717
110,695,977	130,239,340	19,543,363	Competitiveness, Training and Trade.....	130,239,340	134,308,000	4,068,660
117,161,992	126,455,890	9,293,898	Conservation.....	126,455,890	130,106,000	3,650,110
126,392,013	95,271,567	(31,120,446)	Culture, Heritage, Tourism and Sport.....	95,271,567	95,404,172	132,606
1,322,083,697	1,399,076,355	76,992,658	Education, Citizenship and Youth.....	1,399,076,355	1,409,263,500	10,187,145
91,693,451	85,397,734	(6,295,717)	Employee Pensions and Other Costs.....	85,397,734	79,652,000	(5,745,734)
1,135,008,871	1,231,919,948	96,911,077	Family Services and Housing.....	1,231,919,948	1,251,110,900	19,190,952
347,544,710	320,358,961	(27,185,748)	Finance .....	320,358,961	328,091,489	7,732,528
3,932,214,264	4,267,847,507	335,633,243	Health and Healthy Living.....	4,267,847,507	4,269,418,500	1,570,993
25,331,354	26,774,758	1,443,404	Healthy Child Manitoba .....	26,774,758	27,180,000	405,242
502,615,304	527,124,245	24,508,941	Infrastructure and Transportation.....	527,124,245	554,267,400	27,143,155
251,345,172	332,810,500	81,465,329	Intergovernmental Affairs.....	332,810,500	336,237,278	3,426,778
335,591,782	369,622,141	34,030,359	Justice.....	369,622,141	374,837,800	5,215,659
44,491,283	53,964,055	9,472,773	Labour and Immigration.....	53,964,055	54,957,000	992,945
1,232,384	1,656,959	424,575	Manitoba Seniors and Healthy Aging Secretariat	1,656,959	1,764,800	107,841
89,960,433	84,486,429	(5,474,004)	Science, Technology, Energy and Mines.....	84,486,429	92,168,230	7,681,801
28,705,007	32,062,086	3,357,079	Water Stewardship.....	32,062,086	33,560,800	1,498,714
3,370,174	3,391,524	21,349	Enabling Appropriations.....	3,391,524	21,410,819	18,019,295
34,475,235	42,901,174	8,425,939	Other Appropriations.....	42,901,174	45,193,600	2,292,426
<b>9,392,394,079</b>	<b>10,013,324,850</b>	<b>620,930,770</b>	<b>TOTAL EXPENSE</b>	<b>10,013,324,850</b>	<b>10,155,598,735</b>	<b>142,273,885</b>

NOTE: 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 \$1,032,447,618 as at March 31, 2009 (2008 - \$ 1,173,648,915).

## 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, telex, 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, 2009  
(\$ thousands)

Department	Personnel Services	Grants/ Transfer Payments	Transportation	Communication	Supplies and Services
Legislative Assembly.....	23,832	-	269	1,030	2,807
Executive Council.....	2,349	900	32	116	56
Aboriginal and Northern Affairs.....	5,999	30,859	705	244	2,286
Advanced Education and Literacy.....	8,230	564,901	138	325	1,375
Agriculture, Food and Rural Initiatives.....	30,188	179,415	1,718	1,250	8,498
Civil Service Commission.....	4,602	-	66	102	964
Competitiveness, Training and Trade.....	26,906	11,874	1,048	3,640	5,891
Conservation.....	65,580	6,760	12,396	2,589	21,977
Culture, Heritage, Tourism and Sport.....	17,640	70,931	412	3,079	5,203
Education, Citizenship and Youth.....	29,774	1,213,931	1,362	2,000	12,862
Employee Pensions and Other Costs.....	191,106	-	-	-	3,410
Family Services and Housing.....	155,637	252,094	3,822	3,690	29,493
Finance.....	37,913	289,167	679	2,535	6,201
Health and Healthy Living.....	76,892	4,104,393	5,942	3,397	42,168
Healthy Child Manitoba.....	2,151	18,169	93	603	1,107
Infrastructure and Transportation.....	155,192	34,076	13,949	4,376	223,510
Intergovernmental Affairs.....	19,007	354,119	759	519	2,599
Justice.....	211,040	3,432	5,667	3,068	120,299
Labour and Immigration.....	20,106	649	734	1,008	3,312
Manitoba Seniors and Healthy Aging Secretariat..	582	777	46	79	97
Science, Technology, Energy and Mines.....	28,434	26,390	686	1,358	12,965
Water Stewardship.....	13,522	8,592	1,130	1,365	6,221
Enabling Appropriations.....	76	3,050	16	43	182
Other Appropriations.....	5,088	7,405	16,768	455	8,864
Total Expense Types	<u>1,131,844</u>	<u>7,181,883</u>	<u>68,438</u>	<u>36,871</u>	<u>522,346</u>
Recoveries	<u>(149,687)</u>	<u>(305,365)</u>	<u>(2,413)</u>	<u>(2,775)</u>	<u>(106,937)</u>
Net Expense Types	<u><u>982,157</u></u>	<u><u>6,876,518</u></u>	<u><u>66,025</u></u>	<u><u>34,096</u></u>	<u><u>415,409</u></u>
Comparison of Expense Types					
2009.....	982,157	6,876,518	66,025	34,096	415,409
2008.....	936,081	6,406,047	57,494	30,946	388,657
	<u>46,076</u>	<u>470,471</u>	<u>8,531</u>	<u>3,150</u>	<u>26,753</u>



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

<b>Debt Servicing</b>	<b>Other Operating</b>	<b>Social Assistance Related</b>	<b>Minor Capital</b>	<b>Amortization</b>	<b>Total Expenses</b>	<b>Recoveries Into Appropriations</b>	<b>Net Expenses</b>
1	4,438	21	333	60	32,792	-	32,792
-	47	-	13	15	3,528	-	3,528
56	1,042	-	71	64	41,326	-	41,326
1,947	1,073	-	19	130	578,139	(4,955)	573,184
71	7,681	-	484	336	229,642	(4,551)	225,091
-	313	-	86	40	6,173	(129)	6,043
6,399	3,209	74,528	230	663	134,389	(4,150)	130,239
2,805	12,601	-	1,693	3,435	129,836	(3,381)	126,456
143	1,732	-	342	411	99,894	(4,623)	95,271
35	141,391	1,953	598	142	1,404,048	(4,971)	1,399,076
-	-	-	-	-	194,516	(109,118)	85,398
1,281	13,065	767,794	2,143	3,128	1,232,147	(227)	1,231,920
224,206	6,339	-	473	2,594	570,107	(249,748)	320,359
15,306	14,398	3	2,043	3,307	4,267,848	-	4,267,848
-	2,256	2,103	290	4	26,775	-	26,775
85,966	40,678	-	12,943	102,661	673,351	(146,227)	527,124
17	2,957	-	699	106	380,782	(47,972)	332,811
1,138	23,990	-	1,948	1,236	371,819	(2,197)	369,622
144	1,850	25,220	507	436	53,964	-	53,964
-	69	-	3	4	1,657	-	1,657
3,041	60,683	-	1,314	7,454	142,324	(57,837)	84,486
44	1,433	-	442	225	32,975	(913)	32,062
-	24	-	1	-	3,392	-	3,392
9	1,795	-	108	2,409	42,901	-	42,901
<u>342,608</u>	<u>343,066</u>	<u>871,622</u>	<u>26,783</u>	<u>128,860</u>	<u>10,654,321</u>	<u>(640,997)</u>	<u>10,013,324</u>
<u>(2,742)</u>	<u>(58,567)</u>	<u>(201)</u>	<u>(4,386)</u>	<u>(7,925)</u>	<u>(640,997)</u>	<u>640,997</u>	<u>-</u>
<u>339,867</u>	<u>284,500</u>	<u>871,420</u>	<u>22,397</u>	<u>120,935</u>	<u>10,013,324</u>	<u>-</u>	<u>10,013,324</u>
339,867	284,500	871,420	22,397	120,935	10,013,324	-	10,013,324
373,263	274,354	793,232	18,812	113,509	9,392,394	-	9,392,394
<u>(33,396)</u>	<u>10,145</u>	<u>78,188</u>	<u>3,586</u>	<u>7,427</u>	<u>620,930</u>	<u>-</u>	<u>620,930</u>

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

For the Year Ended March 31, 2009

Department	Amount Authorized	Amount Expended	Unexpended Balance
	\$	\$	\$
Legislative Assembly.....	34,434,446	32,791,906	1,642,540
Executive Council.....	3,748,100	3,527,685	220,415
Aboriginal and Northern Affairs.....	41,466,300	41,326,223	140,077
Advanced Education and Training.....	578,531,100	573,183,656	5,347,444
Agriculture, Food and Rural Initiatives.....	252,200,500	225,090,923	27,109,577
Civil Service Commission.....	6,286,000	6,043,283	242,717
Competitiveness, Training and Trade.....	134,308,000	130,239,340	4,068,660
Conservation.....	130,106,000	126,455,890	3,650,110
Culture, Heritage, Tourism and Sport.....	95,404,172	95,271,567	132,606
Education, Citizenship and Youth.....	1,409,263,500	1,399,076,355	10,187,145
Employee Pensions and Other Costs.....	79,652,000	85,397,734	(5,745,734)
Family Services and Housing.....	1,251,110,900	1,231,919,948	19,190,952
Finance .....	328,091,489	320,358,961	7,732,528
Health and Healthy Living.....	4,269,418,500	4,267,847,507	1,570,993
Healthy Child Manitoba.....	27,180,000	26,774,758	405,242
Infrastructure and Transportation.....	554,267,400	527,124,245	27,143,155
Intergovernmental Affairs.....	336,237,278	332,810,500	3,426,778
Justice.....	374,837,800	369,622,141	5,215,659
Labour and Immigration.....	54,957,000	53,964,055	992,945
Science, Technology, Energy and Mines.....	92,168,230	84,486,429	7,681,801
Manitoba Seniors and Healthy Aging Secretariat.....	1,764,800	1,656,959	107,841
Water Stewardship.....	33,560,800	32,062,086	1,498,714
Enabling Appropriations.....	21,410,819	3,391,524	18,019,295
Other Appropriations.....	45,193,600	42,901,174	2,292,426
<b>TOTAL EXPENSES</b>	<b><u>10,155,598,735</u></b>	<b><u>10,013,324,850</u></b>	<b><u>142,273,885</u></b>

### RECONCILIATION WITH THE APPROPRIATION ACT, 2008, SPECIAL WARRANTS, ETC.

Departmental Appropriations authorized by:

"The Appropriation Act 2008".....	\$ 9,585,745,100
General Statutory Appropriations.....	278,300,000
2008 Printed Estimates of Expenses.....	9,864,045,100
Amount Authorized by Special Warrants.....	<u>330,476,200</u>
	10,194,521,300
Members and Speakers Indemnities and Allowances.....	(848,654)
Debt Servicing.....	<u>(38,073,911)</u>
	<b><u>\$ 10,155,598,735</u></b>

**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-3, Justice Initiatives, to various departmental appropriations.
- \*\*\* Main Estimate Authority transferred from XXVI-4, Security Initiatives, to various departmental appropriations.
- \*\*\*\* Main Estimate Authority transferred from XXVI-5, Internal Reform, Workforce Adjustment and General Salary Increases, to various departmental appropriations.

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>LEGISLATIVE ASSEMBLY (I)</b>			
<b>1. Indemnities (Statutory)</b>			
Main Estimate.....	4,848,260		
Personnel Services.....		4,848,260	
Net	<u>4,848,260</u>	<u>4,848,260</u>	<u>-</u>
<b>2. Retirement Provisions (Statutory)</b>			
Main Estimate.....	3,064,090		
Personnel Services.....		3,013,708	
Supplies and Services.....		50,382	
Net	<u>3,064,090</u>	<u>3,064,090</u>	<u>-</u>
<b>3. Members' Expenses (Statutory)</b>			
Main Estimate.....	5,965,643		
Personnel Services.....		2,270,111	
Communication.....		191,851	
Other Operating.....		3,503,681	
Net	<u>5,965,643</u>	<u>5,965,643</u>	<u>-</u>
<b>4. Election Financing (Statutory)</b>			
Main Estimate.....	1,073,353		
Personnel Services.....		308,744	
Transportation.....		41,115	
Communication.....		132,241	
Supplies and Services.....		496,828	
Debt Servicing.....		17	
Other Operating.....		73,409	
Social Assistance Related.....		21,000	
Net	<u>1,073,353</u>	<u>1,073,353</u>	<u>-</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>5. Other Assembly Expenditures</b>			
Main Estimate.....	7,145,700		
Personnel Services.....		5,052,421	
Transportation.....		83,204	
Communication.....		529,108	
Supplies and Services.....		486,988	
Debt Servicing.....		441	
Other Operating.....		418,944	
Minor Capital.....		163,254	
Net	<u>7,145,700</u>	<u>6,734,360</u>	<u>411,340</u>
<b>6. Office of the Auditor General</b>			
Main Estimate.....	5,763,100		
Personnel Services.....		3,871,414	
Transportation.....		40,012	
Communication.....		57,004	
Supplies and Services.....		719,817	
Debt Servicing.....		720	
Other Operating.....		285,628	
Net	<u>5,763,100</u>	<u>4,974,595</u>	<u>788,505</u>
<b>7. Office of the Ombudsman</b>			
Main Estimate.....	2,720,000		
Personnel Services.....		2,129,794	
Transportation.....		45,628	
Communication.....		64,773	
Supplies and Services.....		225,249	
Debt Servicing.....		48	
Other Operating.....		66,649	
Minor Capital.....		21,269	
Net	<u>2,720,000</u>	<u>2,553,409</u>	<u>166,591</u>
<b>8. Office of the Chief Electoral Officer</b>			
Main Estimate.....	1,415,500		
Main Estimate Transfer**** .....	75,000		
Personnel Services.....		1,065,080	
Transportation.....		21,539	
Communication.....		23,341	
Supplies and Services.....		220,267	
Debt Servicing.....		164	
Other Operating.....		42,792	
Net	<u>1,490,500</u>	<u>1,373,182</u>	<u>117,318</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>9. Office of the Children's Advocate</b>			
Main Estimate.....	2,069,700		
Main Estimate Transfer**** .....	143,700		
Personnel Services.....		1,272,912	
Transportation.....		37,464	
Communication.....		31,369	
Supplies and Services.....		607,357	
Debt Servicing.....		65	
Other Operating.....		47,329	
Minor Capital.....		80,678	
Net	<u>2,213,400</u>	<u>2,077,175</u>	<u>136,225</u>
<b>10. Costs Related to Capital Assets</b>			
Main Estimate.....	150,400		
Minor Capital.....		68,239	
Amortization.....		59,600	
Net	<u>150,400</u>	<u>127,839</u>	<u>22,561</u>
Department Total	<u>34,434,446</u>	<u>32,791,906</u>	<u>1,642,540</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	34,215,746		
Main Estimate Transfer**** .....	218,700		
Personnel Services.....		23,832,444	
Transportation.....		268,961	
Communication.....		1,029,686	
Supplies and Services.....		2,806,888	
Debt Servicing.....		1,454	
Other Operating.....		4,438,433	
Social Assistance Related.....		21,000	
Minor Capital.....		333,440	
Amortization.....		59,600	
	<u>34,434,446</u>	<u>32,791,906</u>	<u>1,642,540</u>

**EXECUTIVE COUNCIL (II)**

<b>1. General Administration</b>			
Main Estimate.....	2,833,500		
Main Estimate Transfer*.....	900,000		
Personnel Services.....		2,348,535	
Grants/Transfer Payments.....		900,000	
Transportation.....		32,208	
Communication.....		116,300	
Supplies and Services.....		55,643	
Other Operating.....		47,359	
Minor Capital.....		13,040	
Net	<u>3,733,500</u>	<u>3,513,085</u>	<u>220,415</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
2. Costs Related to Capital Assets			
Main Estimate.....	14,600		
Amortization.....		14,600	
Net	<u>14,600</u>	<u>14,600</u>	<u>-</u>
Department Total	<u>3,748,100</u>	<u>3,527,685</u>	<u>220,415</u>
Expense Summary by Category			
Main Estimate.....	2,848,100		
Main Estimate Transfer*.....	900,000		
Personnel Services.....		2,348,535	
Grants/Transfer Payments.....		900,000	
Transportation.....		32,208	
Communication.....		116,300	
Supplies and Services.....		55,643	
Other Operating.....		47,359	
Minor Capital.....		13,040	
Amortization.....		14,600	
	<u>3,748,100</u>	<u>3,527,685</u>	<u>220,415</u>

**ABORIGINAL AND NORTHERN AFFAIRS (XIX)**

1. Aboriginal and Northern Affairs Executive			
Main Estimate.....	1,175,100		
Personnel Services.....		877,230	
Transportation.....		122,826	
Communication.....		28,259	
Supplies and Services.....		54,836	
Debt Servicing.....		125	
Other Operating.....		63,399	
Minor Capital.....		4,051	
Net	<u>1,175,100</u>	<u>1,150,727</u>	<u>24,373</u>
2. Aboriginal and Northern Affairs Operations			
Main Estimate.....	39,247,500		
Main Estimate Transfer*.....	436,000		
Special Warrant.....	450,000		
Personnel Services.....		5,122,011	
Grants/Transfer Payments.....		30,858,593	
Transportation.....		582,470	
Communication.....		216,102	
Supplies and Services.....		2,230,833	
Debt Servicing.....		409	
Other Operating.....		978,681	
Social Assistance Related.....		350	
Minor Capital.....		42,606	
Net	<u>40,133,500</u>	<u>40,032,056</u>	<u>101,444</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>3. Costs Related to Capital Assets</b>			
Main Estimate.....	157,700		
Debt Servicing.....		55,607	
Minor Capital.....		24,200	
Amortization.....		63,633	
Net	<u>157,700</u>	<u>143,440</u>	<u>14,260</u>
Department Total	<u>41,466,300</u>	<u>41,326,223</u>	<u>140,077</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	40,580,300		
Main Estimate Transfer*.....	436,000		
Special Warrant.....	450,000		
Personnel Services.....		5,999,241	
Grants/Transfer Payments.....		30,858,593	
Transportation.....		705,296	
Communication.....		244,361	
Supplies and Services.....		2,285,669	
Debt Servicing.....		56,140	
Other Operating.....		1,042,081	
Social Assistance Related.....		350	
Minor Capital.....		70,858	
Amortization.....		63,633	
	<u>41,466,300</u>	<u>41,326,223</u>	<u>140,077</u>

**ADVANCED EDUCATION AND LITERACY (XLIV)**

<b>1. Administration and Finance</b>			
Main Estimate.....	1,662,900		
Personnel Services.....		1,276,867	
Transportation.....		52,459	
Communication.....		24,620	
Supplies and Services.....		230,229	
Debt Servicing.....		148	
Other Operating.....		47,001	
Minor Capital.....		168	
Net	<u>1,662,900</u>	<u>1,631,491</u>	<u>31,409</u>
<b>2. Support for Universities and Colleges</b>			
Main Estimate.....	480,672,500		
Main Estimate Transfer*.....	4,804,200		
Special Warrant.....	1,312,300		
Personnel Services.....		2,231,300	
Grants/Transfer Payments.....		484,950,151	
Transportation.....		26,246	
Communication.....		12,982	
Supplies and Services.....		406,292	
Other Operating.....		256,875	
Minor Capital.....		1,030	
Recoveries into Appropriation.....		(1,338,866)	
Net	<u>486,789,000</u>	<u>486,546,010</u>	<u>242,990</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>3. Manitoba Student Aid</b>			
Main Estimate.....	57,290,500		
Personnel Services.....		3,785,563	
Grants/Transfer Payments.....		48,790,103	
Transportation.....		22,755	
Communication.....		216,113	
Supplies and Services.....		562,195	
Debt Servicing.....		1,888,906	
Other Operating.....		673,485	
Minor Capital.....		4,776	
Recoveries into Appropriation.....		(3,616,300)	
Net	<u>57,290,500</u>	<u>52,327,597</u>	<u>4,962,903</u>
<b>4. Adult Learning and Literacy</b>			
Main Estimate.....	19,339,900		
Special Warrant.....	80,000		
Personnel Services.....		936,211	
Grants/Transfer Payments.....		18,089,979	
Transportation.....		36,871	
Communication.....		71,030	
Supplies and Services.....		176,099	
Debt Servicing.....		768	
Other Operating.....		95,979	
Minor Capital.....		4,951	
Net	<u>19,419,900</u>	<u>19,411,888</u>	<u>8,012</u>
<b>5. Capital Grants</b>			
Main Estimate.....	13,070,600		
Grants/Transfer Payments.....		13,070,600	
Net	<u>13,070,600</u>	<u>13,070,600</u>	<u>-</u>
<b>6. Costs Related to Capital Assets</b>			
Main Estimate.....	298,200		
Debt Servicing.....		57,446	
Minor Capital.....		8,200	
Amortization.....		130,423	
Net	<u>298,200</u>	<u>196,069</u>	<u>102,131</u>
<b>Department Total</b>	<u>578,531,100</u>	<u>573,183,656</u>	<u>5,347,444</u>



Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	572,334,600		
Main Estimate Transfer*.....	4,804,200		
Special Warrant.....	1,392,300		
Personnel Services.....		8,229,941	
Grants/Transfer Payments.....		564,900,833	
Transportation.....		138,331	
Communication.....		324,745	
Supplies and Services.....		1,374,815	
Debt Servicing.....		1,947,268	
Other Operating.....		1,073,340	
Social Assistance Related.....			
Minor Capital.....		19,126	
Amortization.....		130,423	
Recoveries into Appropriation.....		(4,955,166)	
	<u>578,531,100</u>	<u>573,183,656</u>	<u>5,347,444</u>

**AGRICULTURE, FOOD AND RURAL INITIATIVES (III)**

1. Policy and Management			
Main Estimate.....	8,253,300		
Personnel Services.....		5,531,851	
Grants/Transfer Payments.....		35,617	
Transportation.....		227,381	
Communication.....		158,877	
Supplies and Services.....		503,618	
Debt Servicing.....		119	
Other Operating.....		412,694	
Minor Capital.....		42,537	
Net	<u>8,253,300</u>	<u>6,912,695</u>	<u>1,340,606</u>
2. Risk Management, Credit and Income Support Programs			
Main Estimate.....	140,247,100		
Special Warrant.....	35,150,000		
Personnel Services.....		(93,751)	
Grants/Transfer Payments.....		154,678,828	
Transportation.....		125	
Communication.....		15,532	
Supplies and Services.....		147,676	
Debt Servicing.....		90	
Other Operating.....		418,655	
Recoveries into Appropriation.....		(991,141)	
Net	<u>175,397,100</u>	<u>154,176,013</u>	<u>21,221,087</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>3. Agri-Industry Development and Innovation</b>			
Main Estimate.....	25,058,900		
Personnel Services.....		12,343,514	
Grants/Transfer Payments.....		5,543,054	
Transportation.....		706,128	
Communication.....		288,246	
Supplies and Services.....		4,043,654	
Debt Servicing.....		957	
Other Operating.....		913,931	
Minor Capital.....		214,178	
Recoveries into Appropriation.....		(199,997)	
Net	<u>25,058,900</u>	<u>23,853,664</u>	<u>1,205,236</u>
<b>4. Agri-Food and Rural Development</b>			
Main Estimate.....	42,878,400		
Personnel Services.....		12,406,012	
Grants/Transfer Payments.....		19,157,939	
Transportation.....		784,634	
Communication.....		787,264	
Supplies and Services.....		3,803,223	
Debt Servicing.....		451	
Other Operating.....		5,935,995	
Minor Capital.....		95,965	
Recoveries into Appropriation.....		(3,359,610)	
Net	<u>42,878,400</u>	<u>39,611,874</u>	<u>3,266,526</u>
<b>5. Cost Related To capital Assets</b>			
Main Estimate.....	612,800		
Debt Servicing.....		69,564	
Minor Capital.....		131,300	
Amortization.....		335,814	
Net	<u>612,800</u>	<u>536,678</u>	<u>76,122</u>
Department Total	<u>252,200,500</u>	<u>225,090,923</u>	<u>27,109,577</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	217,050,500		
Special Warrant.....	35,150,000		
Personnel Services.....		30,187,626	
Grants/Transfer Payments.....		179,415,437	
Transportation.....		1,718,268	
Communication.....		1,249,919	
Supplies and Services.....		8,498,172	
Debt Servicing.....		71,181	
Other Operating.....		7,681,274	
Minor Capital.....		483,980	
Amortization.....		335,814	
Recoveries into Appropriation.....		(4,550,749)	
	<u>252,200,500</u>	<u>225,090,923</u>	<u>27,109,577</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>CIVIL SERVICE COMMISSION (XVII)</b>			
1. Civil Service Commission			
Main Estimate.....	6,176,100		
Main Estimate Transfer*.....	51,000		
Personnel Services.....		4,601,575	
Transportation.....		65,850	
Communication.....		102,160	
Supplies and Services.....		963,632	
Other Operating.....		312,926	
Minor Capital.....		75,072	
Recoveries into Appropriation.....		(129,432)	
Net	<u>6,227,100</u>	<u>5,991,783</u>	<u>235,317</u>
2. Costs Related to Capital Assets			
Main Estimate.....	58,900		
Minor Capital.....		11,100	
Amortization.....		40,400	
Net	<u>58,900</u>	<u>51,500</u>	<u>7,400</u>
Department Total	<u>6,286,000</u>	<u>6,043,283</u>	<u>242,717</u>
Expense Summary by Category			
Main Estimate.....	6,235,000		
Main Estimate Transfer*.....	51,000		
Personnel Services.....		4,601,575	
Transportation.....		65,850	
Communication.....		102,160	
Supplies and Services.....		963,632	
Other Operating.....		312,926	
Minor Capital.....		86,172	
Amortization.....		40,400	
Recoveries into Appropriation.....		(129,432)	
	<u>6,286,000</u>	<u>6,043,283</u>	<u>242,717</u>
<b>COMPETITIVENESS, TRAINING AND TRADE (X)</b>			
1. Administration and Finance			
Main Estimate.....	4,397,700		
Main Estimate Transfer*.....	190,000		
Personnel Services.....		3,490,796	
Transportation.....		91,747	
Communication.....		95,300	
Supplies and Services.....		397,935	
Debt Servicing.....		237	
Other Operating.....		255,919	
Minor Capital.....		36,348	
Recoveries into Appropriation.....		(206,900)	
Net	<u>4,587,700</u>	<u>4,161,383</u>	<u>426,317</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>2. Business Services</b>			
Main Estimate.....	13,400,100		
Main Estimate Transfer*.....	5,128,400		
Main Estimate Transfer****.....	1,879,300		
Special Warrant.....	514,600		
Personnel Services.....		3,508,819	
Grants/Transfer Payments.....		11,613,580	
Transportation.....		156,458	
Communication.....		2,150,297	
Supplies and Services.....		1,071,173	
Debt Servicing.....		6,195,560	
Other Operating.....		771,899	
Minor Capital.....		12,832	
Recoveries into Appropriation.....		(2,741,534)	
Net	<u>20,922,400</u>	<u>22,739,084</u>	<u>(1,816,684)</u>
<b>3. Training and Continuing Education</b>			
Main Estimate.....	94,143,500		
Main Estimate Transfer*.....	1,674,000		
Special Warrant.....	5,647,900		
Personnel Services.....		15,795,638	
Transportation.....		459,219	
Communication.....		826,699	
Supplies and Services.....		3,472,965	
Debt Servicing.....		14,680	
Other Operating.....		1,465,843	
Social Assistance Related.....		74,528,024	
Minor Capital.....		27,803	
Recoveries into Appropriation.....		(201,305)	
Net	<u>101,465,400</u>	<u>96,389,566</u>	<u>5,075,834</u>
<b>4. Community and Economic Development</b>			
Main Estimate.....	1,951,500		
Personnel Services.....		1,330,725	
Transportation.....		25,153	
Communication.....		57,766	
Supplies and Services.....		246,470	
Debt Servicing.....		64	
Other Operating.....		125,878	
Minor Capital.....		11,198	
Net	<u>1,951,500</u>	<u>1,797,255</u>	<u>154,245</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>5. International Relations and Trade</b>			
Main Estimate.....	4,048,200		
Main Estimate Transfer*.....	21,800		
Main Estimate Transfer****.....	131,000		
Personnel Services.....		2,779,681	
Grants/Transfer Payments.....		260,191	
Transportation.....		315,637	
Communication.....		510,261	
Supplies and Services.....		702,714	
Debt Servicing.....		3,933	
Other Operating.....		589,708	
Minor Capital.....		4,269	
Recoveries into Appropriation.....		(1,000,000)	
Net	<u>4,201,000</u>	<u>4,166,394</u>	<u>34,606</u>
<b>6. Costs Related to Capital Assets</b>			
Main Estimate.....	1,180,000		
Debt Servicing.....		185,003	
Minor Capital.....		137,500	
Amortization.....		663,155	
Net	<u>1,180,000</u>	<u>985,658</u>	<u>194,342</u>
Department Total	<u>134,308,000</u>	<u>130,239,340</u>	<u>4,068,660</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	119,121,000		
Main Estimate Transfer*.....	7,014,200		
Main Estimate Transfer****.....	2,010,300		
Special Warrant.....	6,162,500		
Personnel Services.....		26,905,660	
Grants/Transfer Payments.....		11,873,771	
Transportation.....		1,048,215	
Communication.....		3,640,324	
Supplies and Services.....		5,891,257	
Debt Servicing.....		6,399,477	
Other Operating.....		3,209,247	
Social Assistance Related.....		74,528,024	
Minor Capital.....		229,949	
Amortization.....		663,155	
Recoveries into Appropriation.....		(4,149,738)	
	<u>134,308,000</u>	<u>130,239,340</u>	<u>4,068,660</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>CONSERVATION (XII)</b>			
1. Administration and Finance			
Main Estimate.....	8,868,100		
Personnel Services.....		5,563,535	
Transportation.....		121,230	
Communication.....		286,821	
Supplies and Services.....		1,454,279	
Debt Servicing.....		9,354	
Other Operating.....		549,687	
Minor Capital.....		25,510	
Net	<u>8,868,100</u>	<u>8,010,417</u>	<u>857,683</u>
2. Support Services			
Main Estimate.....	1,883,100		
Personnel Services.....		2,357,837	
Transportation.....		178,159	
Communication.....		60,507	
Supplies and Services.....		138,787	
Debt Servicing.....		2,811	
Other Operating.....		318,292	
Minor Capital.....		24,083	
Recoveries into Appropriation.....		(1,395,912)	
Net	<u>1,883,100</u>	<u>1,684,564</u>	<u>198,536</u>
3. Regional Operations			
Main Estimate.....	69,182,100		
Personnel Services.....		43,052,813	
Transportation.....		10,826,259	
Communication.....		1,413,165	
Supplies and Services.....		9,628,278	
Debt Servicing.....		88,586	
Other Operating.....		3,202,626	
Minor Capital.....		548,800	
Recoveries into Appropriation.....		(882,330)	
Net	<u>69,182,100</u>	<u>67,878,197</u>	<u>1,303,903</u>
4. Conservation Programs			
Main Estimate.....	24,334,300		
Main Estimate Transfer*.....	577,500		
Special Warrant.....	4,034,700		
Personnel Services.....		10,442,622	
Grants/Transfer Payments.....		1,750,801	
Transportation.....		1,038,850	
Communication.....		479,141	
Supplies and Services.....		8,207,406	
Debt Servicing.....		38,539	
Other Operating.....		7,485,724	
Minor Capital.....		180,178	
Recoveries into Appropriation.....		(1,102,348)	
Net	<u>28,946,500</u>	<u>28,520,913</u>	<u>425,587</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>5. Environmental Stewardship</b>			
Main Estimate.....	7,436,800		
Special Warrant.....	2,417,300		
Personnel Services.....		4,064,798	
Grants/Transfer Payments.....		3,812,879	
Transportation.....		144,023	
Communication.....		124,924	
Supplies and Services.....		356,071	
Debt Servicing.....		512	
Other Operating.....		979,903	
Minor Capital.....		27,625	
Net	<u>9,854,100</u>	<u>9,510,734</u>	<u>343,366</u>
<b>6. International Institute for Sustainable Development</b>			
Main Estimate.....	1,195,900		
Grants/Transfer Payments.....		1,195,900	
Net	<u>1,195,900</u>	<u>1,195,900</u>	<u>-</u>
<b>7. Minor Capital Projects</b>			
Main Estimate.....	3,669,700		
Personnel Services.....		98,544	
Transportation.....		87,758	
Communication.....		224,769	
Supplies and Services.....		2,192,338	
Other Operating.....		64,486	
Minor Capital.....		668,513	
Net	<u>3,669,700</u>	<u>3,336,407</u>	<u>333,293</u>
<b>8. Costs Related to Capital Assets</b>			
Main Estimate.....	6,506,500		
Debt Servicing.....		2,665,015	
Minor Capital.....		218,582	
Amortization.....		3,435,161	
Net	<u>6,506,500</u>	<u>6,318,758</u>	<u>187,742</u>
<b>Department Total</b>	<u>130,106,000</u>	<u>126,455,890</u>	<u>3,650,110</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	123,076,500		
Main Estimate Transfer*.....	577,500		
Special Warrant.....	6,452,000		
Personnel Services.....		65,580,150	
Grants/Transfer Payments.....		6,759,580	
Transportation.....		12,396,279	
Communication.....		2,589,326	
Supplies and Services.....		21,977,159	
Debt Servicing.....		2,804,816	
Other Operating.....		12,600,718	
Minor Capital.....		1,693,291	
Amortization.....		3,435,161	
Recoveries into Appropriation.....		(3,380,590)	
	<u>130,106,000</u>	<u>126,455,890</u>	<u>3,650,110</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>CULTURE, HERITAGE, TOURISM AND SPORT (XIV)</b>			
1. Administration and Finance			
Main Estimate.....	3,286,200		
Personnel Services.....		2,562,904	
Transportation.....		81,259	
Communication.....		61,515	
Supplies and Services.....		385,246	
Debt Servicing.....		1,120	
Other Operating.....		148,653	
Social Assistance Related.....		150	
Minor Capital.....		29,897	
Net	<u>3,286,200</u>	<u>3,270,744</u>	<u>15,456</u>
2. Culture, Heritage and Recreation Programs			
Main Estimate.....	46,591,200		
Main Estimate Transfer*.....	443,772		
Special Warrant.....	3,424,800		
Personnel Services.....		5,067,764	
Grants/Transfer Payments.....		43,611,871	
Transportation.....		220,047	
Communication.....		344,626	
Supplies and Services.....		1,442,947	
Debt Servicing.....		105	
Other Operating.....		779,122	
Minor Capital.....		65,725	
Recoveries into Appropriation.....		(1,075,000)	
Net	<u>50,459,772</u>	<u>50,457,207</u>	<u>2,565</u>
3. Information Resources			
Main Estimate.....	12,377,300		
Main Estimate Transfer*.....	200,000		
Personnel Services.....		9,391,029	
Transportation.....		64,114	
Communication.....		2,612,011	
Supplies and Services.....		3,172,945	
Debt Servicing.....		3,210	
Other Operating.....		713,055	
Minor Capital.....		146,548	
Recoveries into Appropriation.....		(3,547,869)	
Net	<u>12,577,300</u>	<u>12,555,043</u>	<u>22,257</u>



Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>4. Tourism and Sport</b>			
Main Estimate.....	20,662,800		
Special Warrant.....	24,000		
Personnel Services.....		618,788	
Grants/Transfer Payments.....		19,609,800	
Transportation.....		46,594	
Communication.....		60,737	
Supplies and Services.....		255,142	
Other Operating.....		91,569	
Minor Capital.....		64	
Net	<u>20,686,800</u>	<u>20,682,694</u>	<u>4,106</u>
<b>5. Capital Grants</b>			
Main Estimate.....	4,605,000		
Main Estimate Transfer*.....	2,500,000		
Main Estimate Transfer****.....	50,000		
Special Warrant.....	590,000		
Grants/Transfer Payments.....		7,709,806	
Supplies and Services.....		(53,006)	
Net	<u>7,745,000</u>	<u>7,656,800</u>	<u>88,200</u>
<b>6. Costs Related to Capital Assets</b>			
Main Estimate.....	649,100		
Debt Servicing.....		138,320	
Minor Capital.....		99,300	
Amortization.....		411,458	
Net	<u>649,100</u>	<u>649,078</u>	<u>22</u>
Department Total	<u>95,404,172</u>	<u>95,271,567</u>	<u>132,606</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	88,171,600		
Main Estimate Transfer*.....	3,143,772		
Main Estimate Transfer****.....	50,000		
Special Warrant.....	4,038,800		
Personnel Services.....		17,640,486	
Grants/Transfer Payments.....		70,931,477	
Transportation.....		412,015	
Communication.....		3,078,890	
Supplies and Services.....		5,203,273	
Debt Servicing.....		142,755	
Other Operating.....		1,732,398	
Social Assistance Related.....		150	
Minor Capital.....		341,533	
Amortization.....		411,458	
Recoveries into Appropriation.....		(4,622,869)	
	<u>95,404,172</u>	<u>95,271,567</u>	<u>132,606</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>EDUCATION, CITIZENSHIP AND YOUTH (XVI)</b>			
1. Administration and Finance			
Main Estimate.....	4,571,800		
Personnel Services.....		3,678,783	
Grants/Transfer Payments.....		282,000	
Transportation.....		70,198	
Communication.....		88,197	
Supplies and Services.....		378,751	
Debt Servicing.....		123	
Other Operating.....		404,891	
Minor Capital.....		13,271	
Recoveries into Appropriation.....		(570,000)	
Net	<u>4,571,800</u>	<u>4,346,213</u>	<u>225,587</u>
2. School Programs			
Main Estimate.....	28,242,600		
Personnel Services.....		15,732,114	
Grants/Transfer Payments.....		554,630	
Transportation.....		877,325	
Communication.....		1,239,221	
Supplies and Services.....		5,879,490	
Debt Servicing.....		8,062	
Other Operating.....		2,306,977	
Social Assistance Related.....		115,005	
Minor Capital.....		260,755	
Net	<u>28,242,600</u>	<u>26,973,578</u>	<u>1,269,022</u>
3. Bureau de l'education francaise			
Main Estimate.....	10,811,200		
Personnel Services.....		3,238,861	
Grants/Transfer Payments.....		2,910,957	
Transportation.....		134,087	
Communication.....		278,198	
Supplies and Services.....		2,555,141	
Debt Servicing.....		522	
Other Operating.....		658,644	
Minor Capital.....		94,983	
Net	<u>10,811,200</u>	<u>9,871,392</u>	<u>939,808</u>
4. Education and School Tax Credits			
Main Estimate.....	252,975,000		
Grants/Transfer Payments.....		247,706,670	
Net	<u>252,975,000</u>	<u>247,706,670</u>	<u>5,268,330</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
5. Support to Schools			
Main Estimate.....	1,057,433,800		
Personnel Services.....		3,854,364	
Grants/Transfer Payments.....		909,799,565	
Transportation.....		145,903	
Communication.....		219,119	
Supplies and Services.....		3,524,952	
Debt Servicing.....		1,825	
Other Operating.....		137,784,118	
Minor Capital.....		20,132	
Recoveries into Appropriation.....		(180,000)	
Net	<u>1,057,433,800</u>	<u>1,055,169,977</u>	<u>2,263,823</u>
6. MB4Youth			
Main Estimate.....	7,083,400		
Main Estimate Transfer*.....	125,000		
Personnel Services.....		3,269,565	
Grants/Transfer Payments.....		5,135,151	
Transportation.....		134,781	
Communication.....		174,966	
Supplies and Services.....		523,821	
Debt Servicing.....		35	
Other Operating.....		236,713	
Social Assistance Related.....		1,838,266	
Minor Capital.....		23,491	
Recoveries into Appropriation.....		(4,221,335)	
Net	<u>7,208,400</u>	<u>7,115,454</u>	<u>92,946</u>
7. Capital Funding			
Main Estimate.....	47,541,700		
Grants/Transfer Payments.....		47,541,695	
Net	<u>47,541,700</u>	<u>47,541,695</u>	<u>5</u>
8. Costs Related to Capital Assets			
Main Estimate.....	479,000		
Debt Servicing.....		24,090	
Minor Capital.....		185,700	
Amortization.....		141,586	
Net	<u>479,000</u>	<u>351,376</u>	<u>127,624</u>
Department Total	<u>1,409,263,500</u>	<u>1,399,076,355</u>	<u>10,187,145</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	1,409,138,500		
Main Estimate Transfer*.....	125,000		
Personnel Services.....		29,773,687	
Grants/Transfer Payments.....		1,213,930,668	
Transportation.....		1,362,294	
Communication.....		1,999,701	
Supplies and Services.....		12,862,155	
Debt Servicing.....		34,657	
Other Operating.....		141,391,342	
Social Assistance Related.....		1,953,271	
Minor Capital.....		598,331	
Amortization.....		141,586	
Recoveries into Appropriation.....		(4,971,335)	
	<u>1,409,263,500</u>	<u>1,399,076,355</u>	<u>10,187,145</u>

**EMPLOYEE PENSIONS AND OTHER COSTS (VI)**

1. Employee Pensions and Other Costs			
Main Estimate.....	79,604,400		
Main Estimate Transfer****.....	47,600		
Personnel Services.....		191,105,664	
Supplies and Services.....		3,410,246	
Recoveries into Appropriation.....		(109,118,177)	
Net	<u>79,652,000</u>	<u>85,397,734</u>	<u>(5,745,734)</u>
Department Total	<u>79,652,000</u>	<u>85,397,734</u>	<u>(5,745,734)</u>
Expense Summary by Category			
Main Estimate.....	79,604,400		
Main Estimate Transfer****.....	47,600		
Personnel Services.....		191,105,664	
Supplies and Services.....		3,410,246	
Recoveries into Appropriation.....		(109,118,177)	
	<u>79,652,000</u>	<u>85,397,734</u>	<u>(5,745,734)</u>

**FAMILY SERVICES AND HOUSING (IX)**

1. Administration and Finance			
Main Estimate.....	13,194,800		
Personnel Services.....		9,623,364	
Transportation.....		114,641	
Communication.....		334,720	
Supplies and Services.....		1,486,470	
Debt Servicing.....		109	
Other Operating.....		801,397	
Minor Capital.....		237,252	
Net	<u>13,194,800</u>	<u>12,597,954</u>	<u>596,846</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>2. Housing</b>			
Main Estimate.....	43,030,900		
Special Warrant.....	30,000,000		
Personnel Services.....		325,343	
Grants/Transfer Payments.....		62,063,387	
Communication.....		7,040	
Supplies and Services.....		35,487	
Other Operating.....		20,363	
Minor Capital.....		14	
Net	<u>73,030,900</u>	<u>62,451,635</u>	<u>10,579,265</u>
<b>3. Disability Programs and Employment and Income Assistance</b>			
Main Estimate.....	609,558,300		
Personnel Services.....		14,225,892	
Grants/Transfer Payments.....		11,422,320	
Transportation.....		762,062	
Communication.....		899,712	
Supplies and Services.....		4,973,155	
Debt Servicing.....		16,440	
Other Operating.....		4,707,287	
Social Assistance Related.....		567,970,758	
Minor Capital.....		9,449	
Net	<u>609,558,300</u>	<u>604,987,074</u>	<u>4,571,226</u>
<b>4. Child and Family Services</b>			
Main Estimate.....	399,538,100		
Special Warrant.....	19,919,600		
Personnel Services.....		23,597,311	
Grants/Transfer Payments.....		176,796,133	
Transportation.....		1,056,042	
Communication.....		681,129	
Supplies and Services.....		12,998,806	
Debt Servicing.....		7,638	
Other Operating.....		2,308,944	
Social Assistance Related.....		199,679,854	
Minor Capital.....		442,184	
Net	<u>419,457,700</u>	<u>417,568,041</u>	<u>1,889,659</u>
<b>5. Community Service Delivery</b>			
Main Estimate.....	125,168,200		
Main Estimate Transfer**** .....	2,074,400		
Special Warrant.....	2,354,300		
Personnel Services.....		107,865,086	
Grants/Transfer Payments.....		1,812,225	
Transportation.....		1,889,527	
Communication.....		1,767,267	
Supplies and Services.....		9,999,126	
Debt Servicing.....		44,497	
Other Operating.....		5,226,661	
Social Assistance Related.....		143,196	
Minor Capital.....		483,211	
Recoveries into Appropriation.....		(226,744)	
Net	<u>129,596,900</u>	<u>129,004,053</u>	<u>592,847</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
6. Costs Related to Capital Assets			
Main Estimate.....	6,272,300		
Debt Servicing.....		1,212,376	
Minor Capital.....		971,200	
Amortization.....		3,127,615	
Net	<u>6,272,300</u>	<u>5,311,191</u>	<u>961,109</u>
Department Total	<u>1,251,110,900</u>	<u>1,231,919,948</u>	<u>19,190,952</u>
Expense Summary by Category			
Main Estimate.....	1,196,762,600		
Main Estimate Transfer**** .....	2,074,400		
Special Warrant.....	52,273,900		
Personnel Services.....		155,636,997	
Grants/Transfer Payments.....		252,094,065	
Transportation.....		3,822,272	
Communication.....		3,689,869	
Supplies and Services.....		29,493,043	
Debt Servicing.....		1,281,060	
Other Operating.....		13,064,653	
Social Assistance Related.....		767,793,807	
Minor Capital.....		2,143,311	
Amortization.....		3,127,615	
Recoveries into Appropriation.....		(226,744)	
	<u>1,251,110,900</u>	<u>1,231,919,948</u>	<u>19,190,952</u>

**FINANCE (VII)**

1. Administration and Finance			
Main Estimate.....	3,654,900		
Personnel Services.....		2,936,640	
Transportation.....		46,963	
Communication.....		60,922	
Supplies and Services.....		218,672	
Debt Servicing.....		37	
Other Operating.....		154,158	
Minor Capital.....		35,653	
Net	<u>3,654,900</u>	<u>3,453,044</u>	<u>201,856</u>
2. Treasury			
Main Estimate.....	1,979,900		
Personnel Services.....		1,408,818	
Transportation.....		8,077	
Communication.....		53,833	
Supplies and Services.....		174,660	
Debt Servicing.....		906	
Other Operating.....		29,549	
Minor Capital.....		21,972	
Net	<u>1,979,900</u>	<u>1,697,815</u>	<u>282,085</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>3. Comptroller</b>			
Main Estimate.....	6,691,900		
Personnel Services.....		5,040,062	
Transportation.....		15,079	
Communication.....		483,231	
Supplies and Services.....		436,167	
Debt Servicing.....		8,116	
Other Operating.....		275,572	
Minor Capital.....		9,815	
Recoveries into Appropriation.....		(526,641)	
Net	<u>6,691,900</u>	<u>5,741,402</u>	<u>950,498</u>
<b>4. Taxation</b>			
Main Estimate.....	17,850,700		
Personnel Services.....		11,681,045	
Transportation.....		275,356	
Communication.....		558,649	
Supplies and Services.....		1,475,476	
Debt Servicing.....		29,858	
Other Operating.....		2,934,999	
Minor Capital.....		32,813	
Net	<u>17,850,700</u>	<u>16,988,196</u>	<u>862,504</u>
<b>5. Federal-Provincial Relations and Research</b>			
Main Estimate.....	4,228,800		
Main Estimate Transfer****.....	215,000		
Personnel Services.....		2,717,766	
Transportation.....		142,408	
Communication.....		481,143	
Supplies and Services.....		713,776	
Debt Servicing.....		557	
Other Operating.....		298,592	
Minor Capital.....		11,928	
Net	<u>4,443,800</u>	<u>4,366,170</u>	<u>77,630</u>
<b>6. Insurance and Risk Management</b>			
Main Estimate.....	451,500		
Personnel Services.....		378,876	
Transportation.....		884	
Communication.....		5,535	
Supplies and Services.....		31,218	
Other Operating.....		1,535,017	
Minor Capital.....		84	
Recoveries into Appropriation.....		(1,514,838)	
Net	<u>451,500</u>	<u>436,776</u>	<u>14,724</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>7. Treasury Board Secretariat</b>			
Main Estimate.....	7,123,400		
Main Estimate Transfer*.....	551,700		
Personnel Services.....		5,748,401	
Transportation.....		59,018	
Communication.....		193,445	
Supplies and Services.....		951,623	
Debt Servicing.....		41	
Other Operating.....		599,199	
Minor Capital.....		55,053	
Net	<u>7,675,100</u>	<u>7,606,779</u>	<u>68,321</u>
<b>8. Consumer and Corporate Affairs</b>			
Main Estimate.....	11,692,600		
Personnel Services.....		8,001,692	
Grants/Transfer Payments.....		124,800	
Transportation.....		100,386	
Communication.....		239,743	
Supplies and Services.....		1,335,607	
Debt Servicing.....		7,467	
Other Operating.....		446,660	
Social Assistance Related.....		407	
Minor Capital.....		116,157	
Net	<u>11,692,600</u>	<u>10,372,919</u>	<u>1,319,681</u>
<b>9. Costs Related to Capital Assets</b>			
Main Estimate.....	4,116,000		
Debt Servicing.....		1,151,271	
Minor Capital.....		189,200	
Amortization.....		2,593,888	
Net	<u>4,116,000</u>	<u>3,934,359</u>	<u>181,641</u>
<b>10. Net Tax Credit Payments</b>			
Main Estimate.....	45,109,000		
Grants/Transfer Payments.....		289,042,082	
Recoveries into Appropriation.....		(247,706,670)	
Net	<u>45,109,000</u>	<u>41,335,412</u>	<u>3,773,588</u>
<b>11. Public Debt (Statutory)</b>			
Main Estimate.....	224,426,089		
Transportation.....		30,394	
Communication.....		458,701	
Supplies and Services.....		863,682	
Debt Servicing.....		223,007,693	
Other Operating.....		65,619	
Net	<u>224,426,089</u>	<u>224,426,089</u>	<u>-</u>
<b>Departmental Total</b>	<u><b>328,091,489</b></u>	<u><b>320,358,961</b></u>	<u><b>7,732,528</b></u>



Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	327,324,789		
Main Estimate Transfer*.....	551,700		
Main Estimate Transfer****.....	215,000		
Personnel Services.....		37,913,300	
Grants/Transfer Payments.....		289,166,882	
Transportation.....		678,565	
Communication.....		2,535,203	
Supplies and Services.....		6,200,881	
Debt Servicing.....		224,205,945	
Other Operating.....		6,339,365	
Social Assistance Related.....		407	
Minor Capital.....		472,674	
Amortization.....		2,593,888	
Recoveries into Appropriation.....		(249,748,148)	
	<u>328,091,489</u>	<u>320,358,961</u>	<u>7,732,528</u>

**HEALTH AND HEALTHY LIVING (XXI)**

1. Administration, Finance and Accountability			
Main Estimate.....	11,952,500		
Personnel Services.....		8,870,372	
Grants/Transfer Payments.....		375,826	
Transportation.....		108,402	
Communication.....		237,370	
Supplies and Services.....		977,078	
Debt Servicing.....		26,705	
Other Operating.....		608,729	
Minor Capital.....		41,748	
Net	<u>11,952,500</u>	<u>11,246,230</u>	<u>706,270</u>
2. Corporate and Provincial Program Support			
Main Estimate.....	18,965,700		
Personnel Services.....		8,449,010	
Grants/Transfer Payments.....		2,193,300	
Transportation.....		56,370	
Communication.....		453,897	
Supplies and Services.....		1,316,377	
Debt Servicing.....		70	
Other Operating.....		4,174,886	
Social Assistance Related.....		2,659	
Minor Capital.....		973,227	
Net	<u>18,965,700</u>	<u>17,619,795</u>	<u>1,345,905</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>3. Health Workforce</b>			
Main Estimate.....	10,739,800		
Main Estimate Transfer*.....	953,800		
Personnel Services.....		6,925,043	
Grants/Transfer Payments.....		523,843	
Transportation.....		99,155	
Communication.....		527,071	
Supplies and Services.....		2,262,882	
Debt Servicing.....		35	
Other Operating.....		984,364	
Minor Capital.....		38,643	
Net	<u>11,693,600</u>	<u>11,361,037</u>	<u>332,563</u>
<b>4. Primary Care and Healthy Living</b>			
Main Estimate.....	22,694,900		
Main Estimate Transfer****.....	140,000		
Special Warrant.....	1,046,500		
Personnel Services.....		5,259,666	
Grants/Transfer Payments.....		1,222,900	
Transportation.....		4,251,743	
Communication.....		748,495	
Supplies and Services.....		7,604,692	
Debt Servicing.....		151	
Other Operating.....		3,798,538	
Minor Capital.....		153,162	
Net	<u>23,881,400</u>	<u>23,039,346</u>	<u>842,054</u>
<b>5. Regional Affairs</b>			
Main Estimate.....	47,835,700		
Main Estimate Transfer*.....	512,600		
Personnel Services.....		31,395,105	
Grants/Transfer Payments.....		9,090,050	
Transportation.....		228,641	
Communication.....		300,813	
Supplies and Services.....		3,607,838	
Debt Servicing.....		125	
Other Operating.....		1,369,963	
Minor Capital.....		355,928	
Net	<u>48,348,300</u>	<u>46,348,463</u>	<u>1,999,837</u>
<b>6. Public Health</b>			
Main Estimate.....	43,261,900		
Special Warrant.....	648,100		
Personnel Services.....		14,798,807	
Grants/Transfer Payments.....		55,200	
Transportation.....		499,484	
Communication.....		1,020,099	
Supplies and Services.....		25,366,663	
Debt Servicing.....		2,667	
Other Operating.....		1,307,355	
Minor Capital.....		236,206	
Net	<u>43,910,000</u>	<u>43,286,480</u>	<u>623,520</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>7. Health Services Insurance Fund</b>			
Main Estimate.....	3,863,392,400		
Main Estimate Transfer*.....	33,856,300		
Special Warrant.....	86,556,000		
Personnel Services.....		1,193,749	
Grants/Transfer Payments.....		3,972,720,102	
Transportation.....		697,773	
Communication.....		109,383	
Supplies and Services.....		1,032,114	
Debt Servicing.....		14,435,364	
Other Operating.....		2,154,536	
Minor Capital.....		33,591	
Net	<u>3,983,804,700</u>	<u>3,992,376,611</u>	<u>(8,571,911)</u>
<b>8. Addictions Foundation of Manitoba</b>			
Main Estimate.....	15,951,700		
Grants/Transfer Payments.....		15,838,514	
Net	<u>15,951,700</u>	<u>15,838,514</u>	<u>113,186</u>
<b>9. Capital Funding</b>			
Main Estimate.....	93,890,600		
Main Estimate Transfer*.....	1,677,300		
Special Warrant.....	10,894,900		
Grants/Transfer Payments.....		102,372,885	
Net	<u>106,462,800</u>	<u>102,372,885</u>	<u>4,089,915</u>
<b>10. Costs Related to Capital Assets</b>			
Main Estimate.....	4,337,000		
Special Warrant.....	110,800		
Debt Servicing.....		840,684	
Minor Capital.....		210,200	
Amortization.....		3,307,262	
Net	<u>4,447,800</u>	<u>4,358,146</u>	<u>89,654</u>
Department Total	<u>4,269,418,500</u>	<u>4,267,847,507</u>	<u>1,570,993</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	4,133,022,200		
Main Estimate Transfer*.....	37,000,000		
Main Estimate Transfer****.....	140,000		
Special Warrant.....	99,256,300		
Personnel Services.....		76,891,752	
Grants/Transfer Payments.....		4,104,392,620	
Transportation.....		5,941,568	
Communication.....		3,397,128	
Supplies and Services.....		42,167,644	
Debt Servicing.....		15,305,799	
Other Operating.....		14,398,371	
Social Assistance Related.....		2,659	
Minor Capital.....		2,042,706	
Amortization.....		3,307,262	
	<u>4,269,418,500</u>	<u>4,267,847,507</u>	<u>1,570,993</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>HEALTHY CHILD MANITOBA (XXXIV)</b>			
1. Healthy Child Manitoba			
Main Estimate.....	27,166,900		
Personnel Services.....		2,151,500	
Grants/Transfer Payments.....		18,168,731	
Transportation.....		92,591	
Communication.....		602,844	
Supplies and Services.....		1,106,632	
Debt Servicing.....		143	
Other Operating.....		2,255,620	
Social Assistance Related.....		2,102,923	
Minor Capital.....		284,974	
Net	<u>27,166,900</u>	<u>26,765,958</u>	<u>400,942</u>
2. Costs Related to Capital Assets			
Main Estimate.....	13,100		
Minor Capital.....		5,300	
Amortization.....		3,500	
Net	<u>13,100</u>	<u>8,800</u>	<u>4,300</u>
Department Total	<u>27,180,000</u>	<u>26,774,758</u>	<u>405,242</u>
Expense Summary by Category			
Main Estimate.....	27,180,000		
Personnel Services.....		2,151,500	
Grants/Transfer Payments.....		18,168,731	
Transportation.....		92,591	
Communication.....		602,844	
Supplies and Services.....		1,106,632	
Debt Servicing.....		143	
Other Operating.....		2,255,620	
Social Assistance Related.....		2,102,923	
Minor Capital.....		290,274	
Amortization.....		3,500	
	<u>27,180,000</u>	<u>26,774,758</u>	<u>405,242</u>
<b>INFRASTRUCTURE AND TRANSPORTATION (XV)</b>			
1. Administration and Finance			
Main Estimate.....	11,011,400		
Personnel Services.....		8,350,582	
Transportation.....		165,699	
Communication.....		202,954	
Supplies and Services.....		1,080,506	
Debt Servicing.....		522	
Other Operating.....		867,226	
Minor Capital.....		68,594	
Net	<u>11,011,400</u>	<u>10,736,082</u>	<u>275,318</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>2. Highways and Transportation Programs</b>			
Main Estimate.....	73,368,100		
Special Warrant.....	4,320,000		
Personnel Services.....		39,734,365	
Grants/Transfer Payments.....		244,087	
Transportation.....		3,246,717	
Communication.....		1,147,147	
Supplies and Services.....		11,328,899	
Debt Servicing.....		21,916	
Other Operating.....		29,990,055	
Minor Capital.....		592,205	
Recoveries into Appropriation.....		(7,878,660)	
Net	<u>77,688,100</u>	<u>78,426,730</u>	<u>(738,630)</u>
<b>3. Government Services Programs</b>			
Main Estimate.....	47,143,900		
Personnel Services.....		38,262,989	
Grants/Transfer Payments.....		1,103,971	
Transportation.....		1,492,413	
Communication.....		834,697	
Supplies and Services.....		75,000,374	
Debt Servicing.....		256	
Other Operating.....		3,108,262	
Minor Capital.....		8,514,855	
Recoveries into Appropriation.....		(83,215,074)	
Net	<u>47,143,900</u>	<u>45,102,742</u>	<u>2,041,158</u>
<b>4. Infrastructure Works</b>			
Main Estimate.....	178,292,400		
Special Warrant.....	6,000,000		
Personnel Services.....		66,670,400	
Transportation.....		9,034,838	
Communication.....		2,134,835	
Supplies and Services.....		135,786,680	
Debt Servicing.....		4,172	
Other Operating.....		6,609,109	
Minor Capital.....		3,337,572	
Recoveries into Appropriation.....		(47,681,633)	
Net	<u>184,292,400</u>	<u>175,895,973</u>	<u>8,396,427</u>
<b>5. Manitoba Water Services Board</b>			
Main Estimate.....	10,981,100		
Personnel Services.....		1,747,365	
Grants/Transfer Payments.....		11,944,659	
Transportation.....		4,976	
Communication.....		20,264	
Supplies and Services.....		179,370	
Other Operating.....		62,972	
Minor Capital.....		5,585	
Recoveries into Appropriation.....		(2,984,000)	
Net	<u>10,981,100</u>	<u>10,981,192</u>	<u>(92)</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>6. Canada-Manitoba Agreements</b>			
Main Estimate.....	4,639,700		
Main Estimate Transfer*.....	16,936,300		
Personnel Services.....		425,825	
Grants/Transfer Payments.....		20,783,467	
Transportation.....		4,669	
Communication.....		36,116	
Supplies and Services.....		133,959	
Other Operating.....		40,618	
Minor Capital.....		39	
Net	<u>21,576,000</u>	<u>21,424,692</u>	<u>151,308</u>
<b>7. Costs Related to Capital Assets</b>			
Main Estimate.....	201,574,500		
Debt Servicing.....		85,939,083	
Minor Capital.....		424,200	
Amortization.....		102,660,769	
Recoveries into Appropriation.....		(4,467,219)	
Net	<u>201,574,500</u>	<u>184,556,833</u>	<u>17,017,667</u>
Department Total	<u>554,267,400</u>	<u>527,124,245</u>	<u>27,143,155</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	527,011,100		
Main Estimate Transfer*.....	16,936,300		
Special Warrant.....	10,320,000		
Personnel Services.....		155,191,525	
Grants/Transfer Payments.....		34,076,183	
Transportation.....		13,949,312	
Communication.....		4,376,012	
Supplies and Services.....		223,509,789	
Debt Servicing.....		85,965,949	
Other Operating.....		40,678,242	
Minor Capital.....		12,943,050	
Amortization.....		102,660,769	
Recoveries into Appropriation.....		(146,226,586)	
	<u>554,267,400</u>	<u>527,124,245</u>	<u>27,143,155</u>

**INTERGOVERNMENTAL AFFAIRS (XIII)**

<b>1. Administration and Finance</b>			
Main Estimate.....	4,265,400		
Personnel Services.....		2,717,656	
Transportation.....		102,113	
Communication.....		83,292	
Supplies and Services.....		675,954	
Debt Servicing.....		1,070	
Other Operating.....		196,340	
Minor Capital.....		4,151	
Net	<u>4,265,400</u>	<u>3,780,576</u>	<u>484,824</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>2. Community Planning and Development</b>			
Main Estimate.....	37,667,200		
Main Estimate Transfer*.....	4,441,500		
Personnel Services.....		5,120,477	
Grants/Transfer Payments.....		36,748,457	
Transportation.....		101,751	
Communication.....		112,386	
Supplies and Services.....		596,587	
Debt Servicing.....		2,598	
Other Operating.....		488,635	
Minor Capital.....		71,851	
Recoveries into Appropriation.....		(2,943,042)	
Net	<u>42,108,700</u>	<u>40,299,700</u>	<u>1,809,000</u>
<b>3. Provincial - Municipal Support Services</b>			
Main Estimate.....	10,741,700		
Personnel Services.....		9,550,244	
Transportation.....		421,342	
Communication.....		250,124	
Supplies and Services.....		1,091,295	
Debt Servicing.....		5,093	
Other Operating.....		974,437	
Minor Capital.....		468,269	
Recoveries into Appropriation.....		(2,821,300)	
Net	<u>10,741,700</u>	<u>9,939,505</u>	<u>802,195</u>
<b>4. Financial Assistance to Municipalities</b>			
Main Estimate.....	205,712,500		
Main Estimate Transfer*.....	7,000,000		
Special Warrant.....	63,781,700		
Grants/Transfer Payments.....		317,370,901	
Other Operating.....		1,148,635	
Recoveries into Appropriation.....		(42,207,363)	
Net	<u>276,494,200</u>	<u>276,312,173</u>	<u>182,027</u>
<b>5. Emergency Measures Organization</b>			
Main Estimate.....	2,400,000		
Personnel Services.....		1,618,418	
Transportation.....		133,939	
Communication.....		73,258	
Supplies and Services.....		234,859	
Debt Servicing.....		899	
Other Operating.....		149,337	
Minor Capital.....		81,017	
Net	<u>2,400,000</u>	<u>2,291,727</u>	<u>108,273</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>6. Costs Related to Capital Assets</b>			
Main Estimate.....	185,000		
Main Estimate Transfer**** .....	42,278		
Debt Servicing.....		6,879	
Minor Capital.....		73,900	
Amortization.....		106,041	
Net	<u>227,278</u>	<u>186,820</u>	<u>40,459</u>
Department Total	<u>336,237,278</u>	<u>332,810,500</u>	<u>3,426,778</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	260,971,800		
Main Estimate Transfer*.....	11,441,500		
Main Estimate Transfer**** .....	42,278		
Special Warrant.....	63,781,700		
Personnel Services.....		19,006,795	
Grants/Transfer Payments.....		354,119,358	
Transportation.....		759,145	
Communication.....		519,059	
Supplies and Services.....		2,598,694	
Debt Servicing.....		16,540	
Other Operating.....		2,957,384	
Minor Capital.....		699,188	
Amortization.....		106,041	
Recoveries into Appropriation.....		(47,971,705)	
	<u>336,237,278</u>	<u>332,810,500</u>	<u>3,426,778</u>

**JUSTICE (IV)**

<b>1. Administration and Finance</b>			
Main Estimate.....	6,743,600		
Personnel Services.....		5,229,270	
Transportation.....		75,749	
Communication.....		156,143	
Supplies and Services.....		661,899	
Debt Servicing.....		49	
Other Operating.....		645,799	
Minor Capital.....		23,168	
Recoveries into Appropriation.....		(149,200)	
Net	<u>6,743,600</u>	<u>6,642,878</u>	<u>100,722</u>
<b>2. Criminal Justice</b>			
Main Estimate.....	130,401,700		
Main Estimate Transfer** .....	55,000		
Personnel Services.....		22,592,503	
Grants/Transfer Payments.....		193,970	
Transportation.....		1,600,934	
Communication.....		544,741	
Supplies and Services.....		101,948,772	
Debt Servicing.....		1,375	
Other Operating.....		6,012,376	
Minor Capital.....		126,236	
Recoveries into Appropriation.....		(2,000,000)	
Net	<u>130,456,700</u>	<u>131,020,908</u>	<u>(564,208)</u>



Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>3. Civil Justice</b>			
Main Estimate.....	27,711,500		
Personnel Services.....		15,626,802	
Grants/Transfer Payments.....		85,000	
Transportation.....		328,318	
Communication.....		109,721	
Supplies and Services.....		788,604	
Debt Servicing.....		129	
Other Operating.....		10,475,253	
Minor Capital.....		6,000	
Net	<u>27,711,500</u>	<u>27,419,828</u>	<u>291,672</u>
<b>4. Corrections</b>			
Main Estimate.....	133,492,400		
Main Estimate Transfer**.....	1,875,900		
Special Warrant.....	25,160,100		
Personnel Services.....		130,762,366	
Grants/Transfer Payments.....		3,152,863	
Transportation.....		1,478,730	
Communication.....		1,275,563	
Supplies and Services.....		13,954,260	
Debt Servicing.....		50	
Other Operating.....		4,302,938	
Minor Capital.....		1,003,427	
Recoveries into Appropriation.....		(2,232)	
Net	<u>160,528,400</u>	<u>155,927,967</u>	<u>4,600,433</u>
<b>5. Courts</b>			
Main Estimate.....	46,964,500		
Main Estimate Transfer**.....	100,000		
Personnel Services.....		36,829,360	
Transportation.....		2,182,852	
Communication.....		981,652	
Supplies and Services.....		2,945,409	
Debt Servicing.....		654,025	
Other Operating.....		2,553,860	
Minor Capital.....		381,422	
Recoveries into Appropriation.....		(45,124)	
Net	<u>47,064,500</u>	<u>46,483,457</u>	<u>581,043</u>
<b>6. Costs Related to Capital Assets</b>			
Main Estimate.....	2,333,100		
Debt Servicing.....		482,693	
Minor Capital.....		408,000	
Amortization.....		1,236,411	
Net	<u>2,333,100</u>	<u>2,127,103</u>	<u>205,997</u>
Department Total	<u>374,837,800</u>	<u>369,622,141</u>	<u>5,215,659</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	347,646,800		
Main Estimate Transfer**.....	2,030,900		
Special Warrant.....	25,160,100		
Personnel Services.....		211,040,302	
Grants/Transfer Payments.....		3,431,833	
Transportation.....		5,666,584	
Communication.....		3,067,821	
Supplies and Services.....		120,298,945	
Debt Servicing.....		1,138,322	
Other Operating.....		23,990,227	
Minor Capital.....		1,948,254	
Amortization.....		1,236,411	
Recoveries into Appropriation.....		(2,196,556)	
	<u>374,837,800</u>	<u>369,622,141</u>	<u>5,215,659</u>

**LABOUR AND IMMIGRATION (XI)**

## 1. Executive

Main Estimate.....	792,400		
Main Estimate Transfer****.....	16,300		
Personnel Services.....		737,781	
Transportation.....		20,073	
Communication.....		16,162	
Supplies and Services.....		16,108	
Other Operating.....		15,783	
Minor Capital.....		1,991	
Net	<u>808,700</u>	<u>807,897</u>	<u>803</u>

## 2. Labour Programs

Main Estimate.....	20,602,500		
Main Estimate Transfer*.....	400,000		
Personnel Services.....		15,059,841	
Grants/Transfer Payments.....		72,000	
Transportation.....		601,780	
Communication.....		672,098	
Supplies and Services.....		2,027,112	
Debt Servicing.....		370	
Other Operating.....		1,499,361	
Minor Capital.....		358,896	
Net	<u>21,002,500</u>	<u>20,291,457</u>	<u>711,043</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>3. Immigration and Multiculturalism</b>			
Main Estimate.....	26,940,900		
Main Estimate Transfer*.....	1,212,000		
Special Warrant.....	4,282,300		
Personnel Services.....		4,308,022	
Grants/Transfer Payments.....		577,290	
Transportation.....		111,916	
Communication.....		319,272	
Supplies and Services.....		1,268,549	
Debt Servicing.....		78	
Other Operating.....		334,370	
Minor Capital.....		63,497	
Social Assistance Related.....		25,219,846	
Net	<u>32,435,200</u>	<u>32,202,842</u>	<u>232,358</u>
<b>4. Costs Related to Capital Assets</b>			
Main Estimate.....	710,600		
Debt Servicing.....		143,165	
Minor Capital.....		82,400	
Amortization.....		436,294	
Net	<u>710,600</u>	<u>661,859</u>	<u>48,741</u>
Department Total	<u>54,957,000</u>	<u>53,964,055</u>	<u>992,945</u>
<b>Expense Summary by Category</b>			
Main Estimate.....	49,046,400		
Main Estimate Transfer*.....	1,612,000		
Main Estimate Transfer****.....	16,300		
Special Warrant.....	4,282,300		
Personnel Services.....		20,105,644	
Grants/Transfer Payments.....		649,290	
Transportation.....		733,769	
Communication.....		1,007,532	
Supplies and Services.....		3,311,769	
Debt Servicing.....		143,612	
Other Operating.....		1,849,515	
Minor Capital.....		506,784	
Social Assistance Related.....		25,219,846	
Amortization.....		436,294	
	<u>54,957,000</u>	<u>53,964,055</u>	<u>992,945</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>MANITOBA SENIORS AND HEALTHY AGING SECRETARIAT (XXIV)</b>			
1. Manitoba Seniors and Healthy Aging Secretariat			
Main Estimate.....	1,756,800		
Personnel Services.....		581,996	
Grants/Transfer Payments.....		777,225	
Transportation.....		46,498	
Communication.....		78,900	
Supplies and Services.....		97,347	
Debt Servicing.....		28	
Other Operating.....		68,775	
Minor Capital.....		190	
Net	<u>1,756,800</u>	<u>1,650,959</u>	<u>105,841</u>
2. Costs Related to Capital Assets			
Main Estimate.....	8,000		
Minor Capital.....		2,500	
Amortization.....		3,500	
Net	<u>8,000</u>	<u>6,000</u>	<u>2,000</u>
Department Total	<u>1,764,800</u>	<u>1,656,959</u>	<u>107,841</u>
Expense Summary by Category			
Main Estimate.....	1,764,800		
Personnel Services.....		581,996	
Grants/Transfer Payments.....		777,225	
Transportation.....		46,498	
Communication.....		78,900	
Supplies and Services.....		97,347	
Debt Servicing.....		28	
Other Operating.....		68,775	
Minor Capital.....		2,690	
Amortization.....		3,500	
	<u>1,764,800</u>	<u>1,656,959</u>	<u>107,841</u>
<b>SCIENCE, TECHNOLOGY, ENERGY AND MINES (XVIII)</b>			
1. Administration and Finance			
Main Estimate.....	736,600		
Personnel Services.....		486,342	
Transportation.....		8,743	
Communication.....		19,228	
Supplies and Services.....		8,152	
Other Operating.....		161,075	
Minor Capital.....		1,595	
Net	<u>736,600</u>	<u>685,135</u>	<u>51,465</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>2. Energy, Climate Change and Green Strategy Initiatives</b>			
Main Estimate.....	5,699,800		
Main Estimate Transfer*.....	6,951,495		
Special Warrant.....	1,809,800		
Personnel Services.....		1,529,642	
Grants/Transfer Payments.....		5,203,000	
Transportation.....		67,113	
Communication.....		32,380	
Supplies and Services.....		3,106,205	
Debt Servicing.....		105	
Other Operating.....		4,109,284	
Minor Capital.....		4,040	
Net	<u>14,461,095</u>	<u>14,051,770</u>	<u>409,326</u>
<b>3. Science, Innovation and Business Development</b>			
Main Estimate.....	21,515,500		
Personnel Services.....		1,460,581	
Grants/Transfer Payments.....		19,462,990	
Transportation.....		44,128	
Communication.....		57,434	
Supplies and Services.....		450,404	
Debt Servicing.....		456	
Other Operating.....		358,567	
Minor Capital.....		22,568	
Social Assistance Related.....		4	
Recoveries into Appropriation.....		(750,000)	
Net	<u>21,515,500</u>	<u>21,107,133</u>	<u>408,367</u>
<b>4. Manitoba Information and Communication Technologies</b>			
Main Estimate.....	29,179,400		
Main Estimate Transfer****.....	1,985,135		
Special Warrant.....	291,700		
Personnel Services.....		18,802,769	
Transportation.....		93,578	
Communication.....		1,011,433	
Supplies and Services.....		7,399,449	
Debt Servicing.....		437	
Other Operating.....		53,172,490	
Minor Capital.....		187,756	
Recoveries into Appropriation.....		(50,294,991)	
Net	<u>31,456,235</u>	<u>30,372,921</u>	<u>1,083,314</u>
<b>5. Mineral Resources</b>			
Main Estimate.....	11,856,100		
Main Estimate Transfer*.....	70,000		
Personnel Services.....		6,154,271	
Grants/Transfer Payments.....		1,723,619	
Transportation.....		472,321	
Communication.....		237,078	
Supplies and Services.....		1,512,813	
Debt Servicing.....		160,763	
Other Operating.....		222,029	
Minor Capital.....		324,313	
Net	<u>11,926,100</u>	<u>10,807,208</u>	<u>1,118,893</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
6. Costs Related to Capital Assets			
Main Estimate.....	12,072,700		
Supplies and Services.....		487,865	
Debt Servicing.....		2,879,279	
Other Operating.....		2,659,483	
Minor Capital.....		773,410	
Amortization.....		7,454,326	
Recoveries into Appropriation.....		(6,792,100)	
Net	<u>12,072,700</u>	<u>7,462,263</u>	<u>4,610,437</u>
Department Total	<u>92,168,230</u>	<u>84,486,429</u>	<u>7,681,801</u>
Expense Summary by Category			
Main Estimate.....	81,060,100		
Main Estimate Transfer*.....	7,021,495		
Main Estimate Transfer****.....	1,985,135		
Special Warrant.....	2,101,500		
Personnel Services.....		28,433,605	
Grants/Transfer Payments.....		26,389,609	
Transportation.....		685,883	
Communication.....		1,357,554	
Supplies and Services.....		12,964,888	
Debt Servicing.....		3,041,041	
Other Operating.....		60,682,928	
Minor Capital.....		1,313,682	
Amortization.....		7,454,326	
Social Assistance Related.....		4	
Recoveries into Appropriation.....		(57,837,091)	
	<u>92,168,230</u>	<u>84,486,429</u>	<u>7,681,801</u>

**WATER STEWARDSHIP (XXV)**

1. Administration and Finance			
Main Estimate.....	1,544,400		
Personnel Services.....		1,159,539	
Transportation.....		27,970	
Communication.....		17,737	
Supplies and Services.....		33,870	
Other Operating.....		36,931	
Minor Capital.....		5,319	
Recoveries into Appropriation.....		12,452	
Net	<u>1,544,400</u>	<u>1,293,818</u>	<u>250,582</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>2. Ecological Services</b>			
Main Estimate.....	16,271,500		
Main Estimate Transfer*.....	200,000		
Personnel Services.....		7,021,125	
Grants/Transfer Payments.....		5,980,002	
Transportation.....		551,165	
Communication.....		1,063,049	
Supplies and Services.....		1,743,405	
Debt Servicing.....		107	
Other Operating.....		748,429	
Minor Capital.....		237,078	
Recoveries into Appropriation.....		(925,000)	
Net	<u>16,471,500</u>	<u>16,419,361</u>	<u>52,139</u>
<b>3. Regulatory and Operational Services</b>			
Main Estimate.....	9,384,900		
Personnel Services.....		5,255,983	
Transportation.....		425,651	
Communication.....		128,686	
Supplies and Services.....		1,867,652	
Other Operating.....		480,645	
Minor Capital.....		118,842	
Net	<u>9,384,900</u>	<u>8,277,459</u>	<u>1,107,441</u>
<b>4. Water Stewardship Initiatives</b>			
Main Estimate.....	5,834,500		
Personnel Services.....		85,343	
Grants/Transfer Payments.....		2,611,975	
Transportation.....		125,440	
Communication.....		155,739	
Supplies and Services.....		2,576,130	
Other Operating.....		167,244	
Minor Capital.....		42,359	
Net	<u>5,834,500</u>	<u>5,764,229</u>	<u>70,271</u>
<b>5. Costs Related to Capital Assets</b>			
Main Estimate.....	325,500		
Debt Servicing.....		43,590	
Minor Capital.....		38,500	
Amortization.....		225,128	
Net	<u>325,500</u>	<u>307,219</u>	<u>18,281</u>
<b>Department Total</b>	<u>33,560,800</u>	<u>32,062,086</u>	<u>1,498,714</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	33,360,800		
Main Estimate Transfer*.....	200,000		
Personnel Services.....		13,521,991	
Grants/Transfer Payments.....		8,591,977	
Transportation.....		1,130,226	
Communication.....		1,365,210	
Supplies and Services.....		6,221,057	
Debt Servicing.....		43,697	
Other Operating.....		1,433,249	
Minor Capital.....		442,099	
Amortization.....		225,128	
Recoveries into Appropriation.....		(912,548)	
	<u>33,560,800</u>	<u>32,062,086</u>	<u>1,498,714</u>
<b>ENABLING APPROPRIATIONS (XXVI)</b>			
1. Enabling Vote			
Main Estimate.....	99,269,900		
Main Estimate Transfer*.....	(92,542,068)		
Special Warrant.....	838,600		
Net	<u>7,566,432</u>	<u>-</u>	<u>7,566,432</u>
2. Sustainable Development Innovations Fund			
Main Estimate.....	3,400,000		
Personnel Services.....		75,709	
Grants/Transfer Payments.....		3,049,536	
Transportation.....		15,643	
Communication.....		43,198	
Supplies and Services.....		182,066	
Other Operating.....		24,044	
Minor Capital.....		1,327	
Net	<u>3,400,000</u>	<u>3,391,524</u>	<u>8,476</u>
3. Justice Initiatives			
Main Estimate.....	2,250,000		
Main Estimate Transfer**.....	(2,030,900)		
Net	<u>219,100</u>	<u>-</u>	<u>219,100</u>
4. Security Initiatives			
Main Estimate.....	300,000		
Net	<u>300,000</u>	<u>-</u>	<u>300,000</u>
5. Internal Reform, Workforce Adjustment and			
General Salary Increases			
Main Estimate.....	16,875,000		
Main Estimate Transfer****.....	(6,949,713)		
Net	<u>9,925,287</u>	<u>-</u>	<u>9,925,287</u>
Department Total	<u>21,410,819</u>	<u>3,391,524</u>	<u>18,019,295</u>



Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
<b>Expense Summary by Category</b>			
Main Estimate.....	122,094,900		
Main Estimate Transfer*.....	(92,542,068)		
Main Estimate Transfer**.....	(2,030,900)		
Main Estimate Transfer****.....	(6,949,713)		
Special Warrant.....	838,600		
Personnel Services.....		75,709	
Grants/Transfer Payments.....		3,049,536	
Transportation.....		15,643	
Communication.....		43,198	
Supplies and Services.....		182,066	
Other Operating.....		24,044	
Minor Capital.....		1,327	
	<u>21,410,819</u>	<u>3,391,524</u>	<u>18,019,295</u>
 <b>OTHER APPROPRIATIONS (XXVII)</b>			
<b>1. Emergency Expenditures</b>			
Main Estimate.....	25,000,000		
Special Warrant.....	18,816,200		
Personnel Services.....		5,087,686	
Grants/Transfer Payments.....		6,942,728	
Transportation.....		16,768,137	
Communication.....		455,445	
Supplies and Services.....		8,864,395	
Debt Servicing.....		169	
Other Operating.....		1,794,886	
Minor Capital.....		107,546	
Amortization.....		2,409,482	
Net	<u>43,816,200</u>	<u>42,430,474</u>	<u>1,385,726</u>
 <b>2. Allowance for Losses and Expenditures Incurred by Crown Corporations and Other Provincial Entities</b>			
Main Estimate.....	500,000		
Debt Servicing.....		8,474	
Net	<u>500,000</u>	<u>8,474</u>	<u>491,526</u>
 <b>4. Red River Floodway Expansion</b>			
Main Estimate Transfer*.....	877,400		
Grants/Transfer Payments.....		462,226	
Net	<u>877,400</u>	<u>462,226</u>	<u>415,174</u>
 Department Total	 <u>45,193,600</u>	 <u>42,901,174</u>	 <u>2,292,426</u>

Department and Appropriations	Amount Authorized \$	Amount Expended \$	Unexpended Balance \$
Expense Summary by Category			
Main Estimate.....	25,500,000		
Main Estimate Transfer*.....	877,400		
Special Warrant.....	18,816,200		
Personnel Services.....		5,087,686	
Grants/Transfer Payments.....		7,404,954	
Transportation.....		16,768,137	
Communication.....		455,445	
Supplies and Services.....		8,864,395	
Debt Servicing.....		8,643	
Other Operating.....		1,794,886	
Minor Capital.....		107,546	
Amortization.....		2,409,482	
	<u>45,193,600</u>	<u>42,901,174</u>	<u>2,292,426</u>

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

For the Year ended March 31, 2009

	Capital Investment Authority \$	Expended on Acquisitions \$	Writedowns \$	Net Acquisitions \$	Unexpended Balance \$
Legislative Assembly.....	50,000	-	-	-	50,000
Advanced Education and Literacy.....	600,000	386,581	-	386,581	213,419
Agriculture, Food and Rural Initiatives.....	478,600	478,585	-	478,585	15
Competitiveness, Training and Trade.....	2,058,055	2,052,761	-	2,052,761	5,294
Conservation.....	10,311,000	8,374,569	-	8,374,569	1,936,431
Culture, Heritage, Tourism and Sport.....	31,500	31,500	-	31,500	-
Family Services and Housing.....	918,000	18,150	-	18,150	899,850
Finance.....	955,700	38,687	-	38,687	917,013
Health and Healthy Living.....	2,632,500	1,392,873	-	1,392,873	1,239,627
Infrastructure and Transportation.....	544,603,200	446,431,627	-	446,431,627	98,171,573
Intergovernmental Affairs.....	279,527	279,527	-	279,527	-
Justice.....	2,715,200	2,140,722	-	2,140,722	574,478
Science, Technology, Energy and Mines....	9,354,200	8,099,271	-	8,099,271	1,254,929
Water Stewardship.....	158,760	158,725	-	158,725	35
Enabling Appropriations.....	3,934,058	-	-	-	3,934,058
	<u>579,080,300</u>	<u>469,883,578</u>	<u>-</u>	<u>469,883,578</u>	<u>109,196,722</u>



## TABLE OF CONTENTS

PAGE

---

- UNDER THE FINANCIAL ADMINISTRATION ACT:

- Statement of the Total Amount of Debt or Obligation

    Due Her Majesty Written-Off in Whole or in Part. . . . . 4 - 3

- Statement of Special Warrants. . . . . 4 - 4

- Explanatory Comments on Special Warrants . . . . . 4 - 6

- Statement of Claims Settled . . . . . 4 - 8

- Statement of Expenses Related to Capital and Future Contract Commitments. . . . . 4 - 9

- Statement of Revenue and Expense Related to Roadway and Municipal Infrastructure. . . . . 4 - 12

- UNDER THE LEGISLATIVE ASSEMBLY ACT:

- Report of Amounts Paid to Members of The Assembly. . . . . 4 - 13

- UNDER THE MANITOBA LOTTERIES CORPORATION ACT:

- Manitoba Lotteries Fund. . . . . 4 - 25

- UNDER THE NORTHERN AFFAIRS ACT:

- The Northern Affairs Fund. . . . . 4 - 26



**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, 2009**

	\$	\$
<b>ABORIGINAL AND NORTHERN AFFAIRS (XIX)</b>		
Communities Economic Development Fund - Business Loan Program.....	199,417	
Communities Economic Development Fund - Fisherman's Loan Program.....	<u>95,642</u>	295,059
<b>ADVANCED EDUCATION AND LITERACY (XLIV)</b>		
Student Financial Assistance.....		524,801
<b>AGRICULTURE, FOOD AND RURAL INITIATIVES (III)</b>		
Fees.....	48,196	
Manitoba Agricultural Services Corporation.....	<u>1,238,516</u>	1,286,712
<b>COMPETITIVENESS, TRAINING AND TRADE (X)</b>		
Fees.....	785	
Manitoba Development Corporation.....	20,041,074	
Manitoba Industrial Opportunities Program.....	250,000	
Venture Capital Program.....	<u>292,405</u>	20,584,264
<b>CONSERVATION (XII)</b>		
Fees.....		50,489
<b>CULTURE, HERITAGE, TOURISM AND SPORT (XIV)</b>		
Accounts Receivable.....		97
<b>EDUCATION, CITIZENSHIP AND YOUTH (XVI)</b>		
Fees.....		4,610
<b>FAMILY SERVICES AND HOUSING (IX)</b>		
Accounts Receivable.....	740,124	
Employment and Income Assistance.....	<u>139,192</u>	879,316
<b>FINANCE (VII)</b>		
Corporation Capital Tax.....	365,410	
Levy for Health and Education.....	93,503	
Motive Fuel Tax.....	3,886	
Retail Sales Tax.....	<u>1,370,731</u>	1,833,530
<b>INFRASTRUCTURE AND TRANSPORTATION (XV)</b>		
Accounts Receivable.....		209,931
<b>INTERGOVERNMENTAL AFFAIRS (XIII)</b>		
Leaf Rapids Town Properties Ltd.....		1,498,600
<b>LABOUR AND IMMIGRATION (XI)</b>		
Accounts Receivable.....		<u>6,452</u>
		27,173,861
<b>RECOVERY OF AMOUNTS CANCELLED IN PREVIOUS YEARS</b>		
<b>EDUCATION, CITIZENSHIP AND YOUTH (XVI)</b>		
Fees.....		14
<b>CONSERVATION (XII)</b>		
Fees.....		<u>1,711</u>
		<u><u>27,172,136</u></u>

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

**As Required by Section 32(4) of The Financial Administration Act  
Issued Relative to the Year Ended March 31, 2009**

<b>OPERATING EXPENSES</b>			<b>\$</b>
<b>ABORIGINAL AND NORTHERN AFFAIRS (XIX)</b>			
March 11, 2009	19-2	Local Government Development.....	450,000
<b>ADVANCED EDUCATION AND LITERACY (XLIV)</b>			
March 11, 2009	44-2	Support for Universities and Colleges.....	1,312,300
March 11, 2009	44-4	Adult Learning and Literacy.....	80,000
<b>AGRICULTURE, FOOD AND RURAL INITIATIVES (III)</b>			
December 18, 2008	3-2	Risk Management, Credit and Income Support Programs.....	35,150,000
<b>COMPETITIVENESS, TRAINING AND TRADE (X)</b>			
March 11, 2009	10-2	Business Services.....	514,600
March 11, 2009	10-3	Training and Continuing Education.....	5,647,900
<b>CONSERVATION (XII)</b>			
March 11, 2009	12-4	Conservation Programs.....	4,034,700
March 11, 2009	12-5	Environmental Stewardship.....	2,417,300
<b>CULTURE, HERITAGE, TOURISM AND SPORT (XIV)</b>			
March 11, 2009	14-2	Culture, Heritage and Recreation Programs.....	3,424,800
March 11, 2009	14-4	Tourism and Sport.....	24,000
March 11, 2009	14-5	Capital Grants.....	590,000
<b>FAMILY SERVICES AND HOUSING (IX)</b>			
March 11, 2009	9-2	Housing.....	30,000,000
March 11, 2009	9-4	Child and Family Services.....	19,919,600
March 11, 2009	9-5	Community Service Delivery.....	2,354,300
<b>HEALTH AND HEALTHY LIVING (XXI)</b>			
March 11, 2009	21-4	Primary Care and Healthy Living.....	1,046,500
March 11, 2009	21-6	Public Health.....	648,100
March 11, 2009	21-7	Health Services Insurance Fund.....	86,556,000
March 11, 2009	21-9	Capital Funding.....	10,894,900
March 11, 2009	21-10	Costs Related to Capital Assets.....	110,800
<b>INFRASTRUCTURE AND TRANSPORTATION (XV)</b>			
March 11, 2009	15-2	Highways and Transportation Programs.....	4,320,000
March 11, 2009	15-4	Infrastructure Works.....	6,000,000
<b>INTERGOVERNMENTAL AFFAIRS (XIII)</b>			
March 11, 2009	13-4	Financial Assistance to Municipalities.....	63,781,700
		Carried Forward.....	279,277,500



		Brought Forward.....	279,277,500
<b>JUSTICE (IV)</b>			
March 11, 2009	4-4	Corrections.....	25,160,100
<b>LABOUR AND IMMIGRATION (XI)</b>			
March 11, 2009	11-3	Immigration and Multiculturalism.....	4,282,300
<b>SCIENCE, TECHNOLOGY, ENERGY AND MINES (XVIII)</b>			
March 11, 2009	18-2	Energy, Climate Change and Green Strategy Initiatives.....	1,809,800
March 11, 2009	18-4	Manitoba Information and Communication Technologies.....	291,700
<b>ENABLING APPROPRIATIONS (XXVI)</b>			
March 11, 2009	26-1	Enabling Vote.....	838,600
<b>OTHER APPROPRIATIONS (XXVII)</b>			
December 18, 2008	27-1	Emergency Expenditures.....	15,205,000
March 11, 2009	27-1	Emergency Expenditures.....	3,611,200
		Total Special Warrants.....	<u>330,476,200</u>

**EXPLANATORY COMMENTS REGARDING SPECIAL WARRANTS  
AS SHOWN ON  
THE STATEMENT OF SPECIAL WARRANTS  
For the Year Ended March 31, 2009**

**OPERATING EXPENSES**

Special Warrants amounting to \$330,476,200 were issued during the year ended March 31, 2009. The more significant amounts total to \$329,386,000 and consist of the following:

	\$
<b>DEPARTMENT OF ABORIGINAL AND NORTHERN AFFAIRS (XIX)</b>	
To provide start-up funding for establishment of a Metis Regional Economic Development fund.....	450,000
<b>DEPARTMENT OF ADVANCED EDUCATION AND LITERACY (XLIV)</b>	
To provide the University of Winnipeg with one-time incremental operating grant assistance.....	1,243,200
<b>DEPARTMENT OF AGRICULTURE, FOOD AND RURAL INITIATIVES (III)</b>	
To provide additional funding for increased payments to livestock producers under agricultural income stabilization programs .....	35,150,000
<b>DEPARTMENT OF COMPETITIVENESS, TRAINING AND TRADE (X)</b>	
To provide funding for additional expenditures related to the Canada-Manitoba Labour Market Agreement and for a Northern Training Initiative for displaced workers in the forestry and mining industries.....	5,647,900
<b>DEPARTMENT OF CONSERVATION (XII)</b>	
To provide funding to the forestry industry for phasing out logging in provincial parks and grant assistance to the forestry industry for forest renewal .....	4,034,700
To provide the first payment of a commitment to the Nature Conservancy of Canada (NCC) Natural Areas Conservation program.....	2,417,300
<b>DEPARTMENT OF CULTURE, HERITAGE, TOURISM AND SPORT (XIV)</b>	
To provide accelerated operating grant contributions to cultural and recreational programs.....	3,424,800
To provide additional capital grant funding to cultural organizations.....	590,000
<b>DEPARTMENT OF FAMILY SERVICES AND HOUSING (IX)</b>	
To provide additional funding for housing related expenditures.....	30,000,000
To provide additional funding primarily for child protection with respect to the authorities and maintenance of children and for community service delivery.....	22,273,900
Carried Forward.....	105,231,800

Brought Forward.....	105,231,800
<b>DEPARTMENT OF HEALTH AND HEALTHY LIVING (XXI)</b>	
To primarily provide for wage settlements and standardization and additional funding for provincial health services primarily related to Blood Transfusion Services.....	86,556,000
To provide additional funding to Emergency Medical Services and Public Health for increased salary and operating expenditures and for basic equipment purchases and replacements in 2008/09 to alleviate pressures on the health system in 2009/2010.....	12,589,500
<b>DEPARTMENT OF INFRASTRUCTURE AND TRANSPORTATION (XV)</b>	
To provide accelerated grant funding to the transportation industry in support of railway shipments in 2008/09.....	4,320,000
To provide additional funding for increased costs related to infrastructure maintenance, preservation and improvement projects.....	6,000,000
<b>DEPARTMENT OF INTERGOVERNMENTAL AFFAIRS (XIII)</b>	
To accelerate infrastructure funding to the City of Winnipeg in 2008/09 primarily for major road improvement and rapid transit projects.....	60,140,800
To provide additional funding from the Building Manitoba Fund to other municipalities.....	3,640,900
<b>DEPARTMENT OF JUSTICE (IV)</b>	
To provide additional funding for increased operating costs primarily resulting from custody counts in adult correction facilities.....	25,160,100
<b>DEPARTMENT OF LABOUR AND IMMIGRATION (XI)</b>	
To provide for increased expenditures incurred for immigration and immigrant integration programs and services, fully offset by incremental federal revenue.....	4,282,300
<b>DEPARTMENT OF SCIENCE, TECHNOLOGY, ENERGY AND MINES (XVIII)</b>	
To provide additional funding for electronic and hazardous waste recycling and for the Hybrid Vehicle Rebate Program	1,809,800
<b>DEPARTMENT OF ENABLING APPROPRIATIONS (XVI)</b>	
To provide additional funding for various departmental immigration strategy projects.....	838,600
<b>DEPARTMENT OF OTHER APPROPRIATIONS (XXVII)</b>	
To provide additional funding primarily for the 2008 forest fire suppression activities and disaster financial assistance related to the Whiteshell severe wind event of 2007/08.....	18,816,200
Total Special Warrants.....	<u><u>329,386,000</u></u>

**STATEMENT OF THE CLAIMS SETTLED**

**As Required by Section 41(7) of The Financial Administration Act**

**For the Year Ended March 31, 2009**

	\$
Conservation (XII).....	4,257
Culture, Heritage, Tourism and Sport (XIV).....	4,060
Family Services and Housing (IX).....	8,000
Infrastructure and Transportation (XV).....	<u>32,846</u>
	<u><u>49,163</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, 2009

DEPARTMENT	APPROPRIATION NUMBER	2008-09 EXPENDITURE \$	FUTURE COMMITMENT \$
<b>LEGISLATIVE ASSEMBLY (I)</b>			
Minor Capital from Current Operating Appropriations.....		313,140	
Rental/Lease Agreements.....			202,653
		<u>313,140</u>	<u>202,653</u>
<b>EXECUTIVE COUNCIL (II)</b>			
Minor Capital from Current Operating Appropriations.....		13,040	
Rental/Lease Agreements.....			18,320
		<u>13,040</u>	<u>18,320</u>
<b>ABORIGINAL AND NORTHERN AFFAIRS (XIX)</b>			
Northern Communities.....	19-3A	9,808,579	3,589,948
Minor Capital from Current Operating Appropriations.....		46,658	
Rental/Lease Agreements.....			18,081
		<u>9,855,236</u>	<u>3,608,029</u>
<b>ADVANCED EDUCATION AND LITERACY (XLIV)</b>			
Capital Grants - Universities.....	44-5A	9,753,800	
Capital Grants - Community Colleges.....	44-5B	3,316,800	
Minor Capital from Current Operating Appropriations.....		10,926	
Rental/Lease Agreements.....			8,500
		<u>13,081,526</u>	<u>8,500</u>
<b>AGRICULTURE, FOOD AND RURAL INITIATIVES (III)</b>			
Capital Grants - Livestock Industry.....	3-3A-3	199,997	
Rural Economic Development Initiatives.....	3-4G-2	7,356,690	
Minor Capital from Current Operating Appropriations.....		352,680	
Rental/Lease Agreements.....			107,876
		<u>7,909,368</u>	<u>107,876</u>
<b>CIVIL SERVICE COMMISSION (XVII)</b>			
Minor Capital from Current Operating Appropriations.....		75,072	
Rental/Lease Agreements.....			10,070
		<u>75,072</u>	<u>10,070</u>
<b>COMPETITIVENESS, TRAINING AND TRADE (X)</b>			
Minor Capital from Current Operating Appropriations.....		92,499	
Rental/Lease Agreements.....			99,200
		<u>92,499</u>	<u>99,200</u>
<b>CONSERVATION (XII)</b>			
Equipment and Facility Maintenance.....	12-6A-1	108,972	
Regional Equipment and Infrastructure.....	12-6A-2	304,374	
Heritage Marshes.....	12-6B-2	123,821	
Park Infrastructure.....	12-6C-1	1,791,259	
Park Road Maintenance.....	12-6C-2	147,093	
Park Enhancement Projects.....	12-6C-3	16,854	
Park Districts Capital.....	12-6C-4	89,997	
Cottaging Initiatives - Crown Land.....	12-6D-1	3,339	
Camping Initiatives - Provincial Parks.....	12-6D-3	750,699	
Minor Capital from Current Operating Appropriations.....		1,474,709	
Rental/Lease Agreements.....			134,228
		<u>4,811,116</u>	<u>134,228</u>

DEPARTMENT	APPROPRIATION NUMBER	2008-09 EXPENDITURE \$	FUTURE COMMITMENT \$
<b>CULTURE, HERITAGE, TOURISM AND SPORT (XIV)</b>			
Grants to Cultural Organizations.....	14-5A	1,506,800	
Heritage Building.....	14-5B	235,000	
Community Places Program.....	14-5C	3,415,000	3,262,900
Capital Event Acquisition.....	14-5D	2,500,000	
Minor Capital from Current Operating Appropriations.....		242,233	
Rental/Lease Agreements.....			45,065
		<u>7,899,033</u>	<u>3,307,965</u>
<b>EDUCATION, CITIZENSHIP AND YOUTH (XVI)</b>			
School Divisions - Principal Repayments.....	16-7A	38,367,562	
School Divisions - Capital Grants.....	16-7B	9,174,133	
Minor Capital from Current Operating Appropriations.....		412,631	
Rental/Lease Agreements.....			39,800
		<u>47,954,326</u>	<u>39,800</u>
<b>FAMILY SERVICES AND HOUSING (IX)</b>			
Minor Capital from Current Operating Appropriations.....		1,172,111	
Rental/Lease Agreements.....			2,157,367
		<u>1,172,111</u>	<u>2,157,367</u>
<b>FINANCE (VII)</b>			
Minor Capital from Current Operating Appropriations.....		283,474	
Rental/Lease Agreements.....			96,800
		<u>283,474</u>	<u>96,800</u>
<b>HEALTH AND HEALTHY LIVING (XXI)</b>			
Acute Care - Repayments.....	21-8A-1	44,233,157	
Long Term Care - Repayments.....	21-8A-2	16,091,486	
Community and Mental Health Services Repayments.....	21-8A-3	2,903,125	
Acute Care - Equipment Purchases and Repayments.....	21-8B-1	29,851,572	
Long-Term Care - Equipment Purchases and Repayments.....	21-8B-2	5,576,592	
Other Capital - Acute Care.....	21-8C-1	1,669,506	
Other Capital - Long-Term Care.....	21-8C-2	2,047,447	
Minor Capital from Current Operating Appropriations.....		1,832,506	
		<u>104,205,391</u>	<u>-</u>
<b>HEALTHY CHILD MANITOBA (XXXIV)</b>			
Minor Capital from Current Operating Appropriations.....		284,974	
		<u>284,974</u>	<u>-</u>
<b>INFRASTRUCTURE AND TRANSPORTATION (XV)</b>			
Highways and Transportation Programs.....	15-2		3,808,807
Government Services Programs.....	15-3		186,689
Assistance to Local Governments.....	15-4C	2,729,704	
Airport Improvements.....	15-4D-2	2,316,438	
Marine Services.....	15-4D-3	458,041	
Building and Storage Yards.....	15-4D-4	405,467	
Improvements to Weigh Scales.....	15-4D-4	7,828	
Winter Roads.....	15-4E	8,965,269	
Minor Capital from Current Operating Appropriations.....		12,518,850	
Rental/Lease Agreements.....			139,838,180
		<u>27,401,597</u>	<u>143,833,676</u>
<b>INTERGOVERNMENTAL AFFAIRS (XIII)</b>			
Financial Assistance for the City of Winnipeg - Transit.....	13-4A-1	3,840,000	
Financial Assistance for the City of Winnipeg - Other.....	13-4A-3	32,557,385	
Financial Assistance for Other Municipalities - Transit.....	13-5B-1	138,000	
Minor Capital from Current Operating Appropriations.....		625,288	
		<u>37,160,672</u>	<u>-</u>

DEPARTMENT	APPROPRIATION NUMBER	2008-09 EXPENDITURE \$	FUTURE COMMITMENT \$
<b>JUSTICE (IV)</b>			
Minor Capital from Current Operating Appropriations.....		1,540,254	
Rental/Lease Agreements.....			382,873
		<u>1,540,254</u>	<u>382,873</u>
<b>LABOUR AND IMMIGRATION (XI)</b>			
Minor Capital from Current Operating Appropriations.....		424,384	
Rental/Lease Agreements.....			64,900
		<u>424,384</u>	<u>64,900</u>
<b>MANITOBA SENIORS AND HEALTHY AGING SECRETARIAT (XXIV)</b>			
Minor Capital from Current Operating Appropriations.....		190	
		<u>190</u>	<u>-</u>
<b>SCIENCE, TECHNOLOGY, ENERGY AND MINES (XVIII)</b>			
Minor Capital from Current Operating Appropriations.....		1,349,191	
Rental/Lease Agreements.....			28,800
		<u>1,349,191</u>	<u>28,800</u>
<b>WATER STEWARDSHIP (XXV)</b>			
Minor Capital from Current Operating Appropriations.....		403,599	
Rental/Lease Agreements.....			6,827
		<u>403,599</u>	<u>6,827</u>
<b>OTHER APPROPRIATIONS (XXVII)</b>			
Minor Capital from Current Operating Appropriations.....		107,527	
		<u>107,527</u>	<u>-</u>
TOTAL		<u>266,337,720</u>	<u>154,107,885</u>

NOTE: The Appropriation Act, 2008 authorizes the Government to commit to expenditures up to an amount not exceeding \$500,000,000 for the purpose of ensuring completion of projects or fulfilling contracts initiated prior to March 31, 2009. Any expenditures so committed must be included in the estimates of the fiscal year in which the expenditure is to be made. Accordingly, the departmental commitments shown relate to long-term ongoing contracts covering the acquisition and/or rental of capital assets.

**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, 2009**

	2009 \$	2008 \$
<b>REVENUE</b>		
Net Gasoline Tax - Note 1.....	136,062,530	152,472,005
Net Motive Fuel Tax - Note 1.....	<u>92,715,577</u>	<u>95,721,319</u>
	228,778,107	248,193,324
Less: Tax attributed to aircrafts and locomotives.....	<u>17,804,004</u>	<u>18,345,891</u>
<b>TOTAL REVENUE</b>	<u>210,974,103</u>	<u>229,847,433</u>
<b>EXPENSES</b>		
Highways and Transportation Programs	34,096,051	34,588,898
<b>Construction and Maintenance</b>		
Maintenance and preservation of provincial trunk highways, provincial roads and related projects.....	152,601,294	145,556,696
Winter roads.....	8,965,269	8,443,355
Infrastructure assets - provincial roads and highways.....	<u>149,801,419</u>	<u>140,090,870</u>
Road construction and maintenance.....	311,367,982	294,090,921
General assets - road related.....	7,416,895	6,673,133
Mechanical equipment services.....	402,981	(1,154,473)
Work in municipalities, local government districts and unorganized territory.....	<u>2,521,462</u>	<u>2,356,052</u>
Other construction and maintenance.....	<u>10,341,338</u>	<u>7,874,712</u>
Total Construction and Maintenance.....	321,709,320	301,965,633
<b>Transit Grants</b>		
City of Winnipeg.....	50,738,407	28,075,953
Other municipalities.....	<u>2,613,205</u>	<u>2,021,862</u>
Total Transit.....	53,351,612	30,097,815
<b>Other Infrastructure Related Grants</b>		
City of Winnipeg.....	52,000,000	36,000,000
Other municipalities.....	<u>1,148,635</u>	<u>1,232,200</u>
Total other Infrastructure related grants.....	<u>53,148,635</u>	<u>37,232,200</u>
<b>TOTAL EXPENSES</b>	<u>462,305,618</u>	<u>403,884,546</u>
<b>NET RESULT FOR THE YEAR</b>	<u>(251,331,515)</u>	<u>(174,037,113)</u>

Note 1: Net amount refers to proceeds of tax paid into the Consolidated Fund, which excludes authorized refunds and deductions for allowances to dealers including all related expenditures of a similar character.



## STATEMENT OF RESPONSIBILITY

The accompanying Report of Amounts Paid or Payable to Members of the Assembly is the responsibility of management of the Legislative Assembly and has been prepared in accordance with provisions of the Legislative Assembly Act. These provisions have been applied on a basis consistent with that of the preceding year, except for the revision to include amounts payable during the year under review. Previously only amounts paid during the year were reported. 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 August 21, 2009.

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

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Fred D. Bryans  
Executive Director

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Betty-Anne Pratt, CA  
Provincial Comptroller

August 21, 2009





**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 Report of Amounts Paid or Payable to Members of the Assembly as required by Sections 52.27(1) and (2) of the Legislative Assembly Act for the year ended March 31, 2009. The interpretation of amounts paid or payable is described in the notes to the report. This financial information is the responsibility of the Government of Manitoba. Our responsibility is to express an opinion on the financial information based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In our opinion, this financial information presents fairly, in all material respects, amounts paid or payable to Members of the Assembly during the year ended March 31, 2009 in accordance with Sections 52.27(1) and (2) of the Legislative Assembly Act referred to above and the interpretation thereof as described in the notes to the report.

Winnipeg, Manitoba  
August 21, 2009

Carol Bellringer, FCA, MBA  
Auditor General



**REPORT OF AMOUNTS PAID OR PAYABLE TO MEMBERS OF THE ASSEMBLY  
AS REQUIRED BY SECTIONS 52.27(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"  
BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA  
FOR THE YEAR ENDED MARCH 31, 2009  
COMPENSATION**

<b>MEMBER</b>	<b>CONSTITUENCY</b>	<b>MEMBERS' INDEMNITY</b>	<b>PREMIER'S AND MINISTERS' COMPENSATION</b>	<b>OTHER COMPENSATION</b>	<b>SEVERANCE ALLOWANCE</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Allan, Hon. N.	St. Vital	83,743.86	44,953.25		
Altemeyer, R.	Wolseley	83,743.86		6,323.36	
Ashton, Hon. S.	Thompson	83,743.86	44,953.25		
Bjornson, Hon. P.	Gimli	83,743.86	44,953.25		
Blady, S.	Kirkfield Park	83,743.86			
Blaikie, Hon. B.	Elmwood	1,875.36			
Borotsik, R.	Brandon West	83,743.86			
Braun, E.	Rossmere	83,743.86		5,509.84	
Brick, M.	St. Norbert	83,743.86		10,120.28	
Briese, S.	Ste. Rose	83,743.86			
Caldwell, D.	Brandon East	83,743.86		3,796.92	
Chomiak, Hon. D.	Kildonan	83,743.86	44,953.25		
Cullen, C.	Turtle Mountain	83,743.86			
Derkach, L.	Russell	83,743.86		1,134.00	
Dewar, G.	Selkirk	83,743.86		6,323.36	
Doer, Hon. G.	Concordia	83,743.86	68,442.89		
Driedger, M.	Charleswood	83,743.86			
Dyck, P.G.	Pembina	83,743.86		5,450.77	
Eichler, R.	Lakeside	83,743.86			
Faurschou, D.	Portage	83,743.86			
Gerrard, Hon. J.	River Heights	83,743.86			
Goertzen, K.	Steinbach	83,743.86		3,202.59	
Graydon, C.	Emerson	83,743.86			
Hawranik, G.	Lac du Bonnet	83,743.86		6,323.36	
Hickes, Hon. G.	Point Douglas	83,743.86		44,953.25	
Howard, J.	Fort Rouge	83,743.86		486.00	
Irvin-Ross, Hon. K.	Fort Garry	83,743.86	44,953.25		
Jennissen, G.	Flin Flon	83,743.86		7,502.30 (2)	
Jha, B.	Radisson	83,743.86		3,796.92	
Korzeniowski, B.	St. James	83,743.86		8,853.37	
Carried Forward.....		2,430,447.30	293,209.14	113,776.32	-

MEMBER	CONSTITUENCY	MEMBERS' INDEMNITY	PREMIER'S AND MINISTERS' COMPENSATION	OTHER COMPENSATION	SEVERANCE ALLOWANCE
Brought Forward.....		2,430,447.30	293,209.14	113,776.32	-
Lamoureux, K.	Inkster	83,743.86			
Lathlin, Hon. O.	The Pas	49,546.10	26,596.01		83,722.00
Lemieux, Hon. R.	La Verendrye	83,743.86	44,953.25		
Mackintosh, Hon. G.	St. Johns	83,743.86	44,953.25		
Maguire, L.	Arthur-Virden	83,743.86			
Maloway, J.	Elmwood	36,930.14			83,722.00
Marcelino, F.	Wellington	83,743.86		3,796.92	
Martindale, D.	Burrows	83,743.86		4,930.92	
McFadyen, H.	Fort Whyte	83,743.86		44,953.25	
McGifford, Hon. D.	Lord Roberts	83,743.86	44,953.25		
Melnick, Hon. C.	Riel	83,743.86	44,953.25		
Mitchelson, B.	River East	83,743.86			
Nevakshonoff, T.	Interlake	83,743.86		5,092.92	
Oswald, Hon. T.	Seine River	83,743.86	44,953.25		
Pedersen, B.	Carman	83,743.86			
Reid, D.	Transcona	83,743.86		1,944.00	
				7,471.36 (1)	
Robinson, Hon. E.	Rupertsland	83,743.86	44,953.25		
Rondeau, Hon. J.	Assiniboia	83,743.86	44,953.25		
Rowat, L.	Minnedosa	83,743.86			
Saran, M.	The Maples	83,743.86			
Schuler, R.	Springfield	83,743.86		1,843.38	
Selby, E.	Southdale	83,743.86			
Selinger, Hon. G.	St. Boniface	83,743.86	44,953.25		
Stefanson, H.	Tuxedo	83,743.86			
Struthers, Hon. S.	Dauphin-Roblin	83,743.86	44,953.25		
Swan, Hon. A.	Minto	83,743.86	44,953.25		
Taillieu, M.	Morris	83,743.86			
Whitehead, F.	The Pas	1,875.36			
Wowchuk, Hon. R.	Swan River	83,743.86	44,953.25		
<b>TOTALS</b>		<b>4,696,139.26</b>	<b>814,290.90</b>	<b>183,809.07</b>	<b>167,444.00</b>

## Notes:

1. Amount represents remuneration received from Manitoba Public Insurance Corporation as reported to the Minister of Finance pursuant to Section 52.27(2) of *The Legislative Assembly Act*.
2. Amount represents remuneration received from Manitoba Hydro-Electric Board as reported to the Minister of Finance pursuant to Section 52.27(2) of *The Legislative Assembly Act*.
3. On October 9, 2008, changes in legislation enacted through *The Statutes Corrections and Minor Amendments Act, 2008* resulted in changes in section 52.27(1) of *The Legislative Assembly Act*. As a result of these changes, the compensation reported for MLA's include amounts paid or payable during the year under review. Previously only amounts paid during the year were reported. The current report includes amounts accrued but not paid until subsequent to March 31, 2009. Not included in the current compensation report are compensation payments relating to the previous year that were made during the current year in the amount of \$47,517.

**REPORT OF AMOUNTS PAID OR PAYABLE TO MEMBERS OF THE ASSEMBLY  
AS REQUIRED BY SECTIONS 52.27(1) AND (2) OF THE "LEGISLATIVE ASSEMBLY ACT"  
BEING CH. L 110 OF THE CONTINUING CONSOLIDATION OF THE STATUTES OF MANITOBA  
FOR THE YEAR ENDED MARCH 31, 2009  
REIMBURSEMENT OF EXPENSES**

MEMBER		TEMPORARY	COMMUTING	TRAVEL	CONSTITUENCY
		RESIDENCE AND LIVING EXPENSES	EXPENSES	EXPENSES	ASSISTANT SALARIES (Note 1D)
		\$	\$	\$	\$
Allan, Hon. N.	St. Vital	-	-	3,138.76	23,681.91
Altemeyer, R.	Wolseley	-	-	3,698.03	35,967.00
Ashton, Hon. S.	Thompson	21,644.00	-	50,773.40	30,511.73
Bjornson, Hon. P.	Gimli	21,132.00	-	4,085.36	27,700.24
Blady, S.	Kirkfield Park	-	-	4,970.11	28,930.05
Blaikie, Hon. B.	Elmwood	-	-	-	-
Borotsik, R.	Brandon West	20,515.39	-	14,110.76	18,274.13
Braun, E.	Rossmere	-	-	1,429.84	21,547.06
Brick, M.	St. Norbert	-	-	5,603.62	35,967.00
Briese, S.	Ste. Rose	18,426.82	-	19,997.71	31,503.13
Caldwell, D.	Brandon East	22,144.53	-	14,284.35	35,427.00
Chomiak, Hon. D.	Kildonan	-	-	258.15	8,246.60
Cullen, C.	Turtle Mountain	21,130.95	-	27,524.72	35,967.00
Derkach, L.	Russell	21,780.00	-	49,308.67	29,405.75
Dewar, G.	Selkirk	-	1,540.36	8,549.31	35,967.00
Doer, Hon. G.	Concordia	-	-	-	24,940.09
Driedger, M.	Charleswood	-	-	7,265.54	35,650.44
Dyck, P.G.	Pembina	20,397.22	-	20,033.93	19,714.48
Eichler, R.	Lakeside	20,954.76	-	19,682.00	35,967.00
Faurschou, D.	Portage	21,132.00	-	15,263.00	34,366.25
Gerrard, Hon. J.	River Heights	-	-	5,668.75	35,967.00
Goertzen, K.	Steinbach	20,437.04	-	13,621.00	32,068.11
Graydon, C.	Emerson	17,110.10	-	32,425.50	17,514.25
Hawranik, G.	Lac du Bonnet	21,223.38	-	25,704.04	35,967.00
Hickes, Hon. G.	Point Douglas	-	-	1,779.34	27,445.60
Howard, J.	Fort Rouge	-	-	1,561.16	35,967.00
Irvin-Ross, Hon. K.	Fort Garry	-	-	1,661.36	6,943.50
Jennissen, G.	Flin Flon	20,634.96	-	71,029.52	35,967.00
Jha, B.	Radisson	-	-	4,545.84	35,967.00
Korzeniowski, B.	St. James	-	-	5,473.06	35,967.00



CONSTITUENCY EXPENSES (Note 1D) \$	PRINTING AND MAILING EXPENSES (Note 1C) \$	COMMITTEE EXPENSES \$	REIMBURSEMENT OF PREMIER'S AND MINISTERS' EXPENSES (Note 1A) \$	REIMBURSEMENT OF OTHER MLAS' EXPENSES (Note 1A) \$
32,284.64	3,080.03	-	752.14	
47,558.52	8,057.17	13.08		7,000.00
46,724.83	4,886.46	-	2,389.20	
33,048.92	5,886.65	-	623.51	
48,980.17	5,726.07	-		1,426.09
-	-	-		
25,843.13	4,829.98	-		595.12
31,112.60	4,907.42	126.15		
56,487.47	3,535.50	-		28.41
17,731.06	2,955.01	-		
49,372.93	6,497.94	-		617.17
33,636.41	7,997.90	-	3,307.32	
48,700.55	3,043.66	-		595.12
38,720.95	3,897.98	(7.70)		125.04
47,605.76	5,066.90	-		
30,929.06	5,429.69	-	301.92	
44,076.10	3,449.87	-		87.00
42,027.08	4,310.84	-		943.45
51,223.85	2,281.36	-		595.12
46,463.11	3,544.32	451.06		
52,850.35	4,947.80	-		4,793.19
53,110.83	4,685.81	107.98		954.28
37,862.80	3,002.87	-		595.12
49,422.75	4,171.75	-		
24,832.99	6,703.22	-		3,822.77
44,810.59	9,271.02	450.80		555.95
51,737.76	6,163.18	-	1,971.97	
44,907.34	4,719.15	-		
47,240.10	5,016.20	-		
35,829.79	6,193.82	-		4,955.14

MEMBER	CONSTITUENCY	TEMPORARY	COMMUTING	TRAVEL	CONSTITUENCY
		RESIDENCE AND LIVING EXPENSES	EXPENSES	EXPENSES	ASSISTANT SALARIES (Note 1D)
		\$	\$	\$	\$
Lamoureux, K.	Inkster	-	-	5,749.46	35,967.00
Lathlin, Hon. O.	The Pas	12,795.00	-	27,441.49	21,117.29
Lemieux, Hon. R.	La Verendrye	-	-	1,664.74	26,108.00
Mackintosh, Hon. G.	St. Johns	-	-	122.08	25,917.03
Maguire, L.	Arthur-Virden	21,325.54	-	35,438.93	32,042.52
Maloway, J.	Elmwood	-	-	2,115.67	16,399.00
Marcelino, F.	Wellington	-	-	3,278.77	32,496.32
Martindale, D.	Burrows	-	-	2,059.65	35,967.00
McFadyen, H.	Fort Whyte	-	-	784.52	29,943.29
McGifford, Hon. D.	Lord Roberts	-	-	1,139.02	32,359.02
Melnick, Hon. C.	Riel	-	-	3,269.20	20,878.82
Mitchelson, B.	River East	-	-	9,894.03	35,967.00
Nevakshonoff, T.	Interlake	22,378.29	-	21,561.70	35,967.00
Oswald, Hon. T.	Seine River	-	-	4,169.88	35,967.00
Pedersen, B.	Carman	19,973.71	-	17,001.08	17,489.95
Reid, D.	Transcona	-	-	1,006.03	32,068.34
Robinson, Hon. E.	Rupertsland	-	-	49,194.31	19,335.75
Rondeau, Hon. J.	Assiniboia	-	-	1,810.14	34,715.38
Rowat, L.	Minnedosa	20,148.41	-	34,903.95	28,241.28
Saran, M.	The Maples	-	-	330.99	35,967.00
Schuler, R.	Springfield	-	1,027.61	11,086.98	35,967.00
Selby, E.	Southdale	-	-	1,156.08	32,290.33
Selinger, Hon. G.	St. Boniface	-	-	728.90	19,240.84
Stefanson, H.	Tuxedo	-	-	2,529.02	35,967.00
Struthers, Hon. S.	Dauphin-Roblin	20,665.74	-	33,666.45	29,367.73
Swan, Hon. A.	Minto	-	-	1,023.57	27,928.29
Taillieu, M.	Morris	-	125.61	5,181.37	35,967.00
Whitehead, F.	The Pas	-	-	909.84	-
Wowchuk, Hon. R.	Swan River	20,170.66	-	33,756.97	21,569.86
TOTALS		426,120.50	2,693.58	746,421.65	1,672,719.36

CONSTITUENCY EXPENSES (Note 1D) \$	PRINTING AND MAILING EXPENSES (Note 1C) \$	COMMITTEE EXPENSES \$	REIMBURSEMENT OF PREMIER'S AND MINISTERS' EXPENSES (Note 1A) \$	REIMBURSEMENT OF OTHER MLAS' EXPENSES (Note 1A) \$
49,368.18	4,506.46	103.40		
11,663.38	1,437.40	-	60,917.94	
54,272.21	5,833.34	-	5,566.51	
41,184.61	3,599.69	-	9,025.23	
47,964.85	4,573.57	-		1,342.82
42,552.59	2,298.74	-		1,669.97
34,278.32	6,991.68	15.70		595.12
21,980.08	3,445.69	-		50.22
54,253.98	4,444.36	-		11,602.66
36,520.53	6,626.67	-	3,440.52	
53,038.17	5,621.91	-	602.22	
55,979.29	3,996.73	-		
28,084.55	4,801.26	-		
41,526.37	5,450.42	-	767.36	
39,982.35	2,696.56	-		
37,507.37	6,548.31	-		
16,989.90	3,820.49	-	16,256.62	
46,810.40	5,769.81	-	6,543.06	
47,983.80	4,308.51	-		
50,828.51	4,603.62	-		
49,915.25	5,757.92	-		595.12
38,778.01	8,276.37	-		
35,204.29	5,556.79	-	6,504.01	
37,136.51	1,558.22	-		
44,890.46	5,758.60	-	1,389.36	
41,201.62	5,021.81	-	2,869.38	
55,556.18	4,497.08	-		
-	-	-		
26,819.93	4,944.20	-	15,875.05	
<b>2,357,404.13</b>	<b>277,005.78</b>	<b>1,260.47</b>	<b>139,103.32</b>	<b>43,544.88</b>

## Notes:

1. The reporting of the following amounts is not required under Sections 52.27 (1) & (2) of *The Legislative Assembly Act*:

- A. Reimbursement of Premier's and Ministers' expenses and Reimbursement of Other MLAs' Expenses reflect claims made by members for expenses incurred. They also reflect payments made directly to suppliers for expenses incurred by members, when this is clearly identifiable. Expenses claimed by a third party on the member's behalf are excluded.
- B. The 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.
- C. 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.
- D. The Legislative Assembly Management Commission (LAMC) approved, effective June 25, 2005, a change in the benefits to which constituency staff are entitled, to provide them with the same benefits as other Legislative Assembly administrative staff. As well, LAMC also approved that MLAs thereafter would only be charged under their constituency expense entitlements with the salary type benefits such as sick leave, statutory holiday pay, and overtime, in addition to the salary and vacation pay with which they had been previously charged. The cost of all other benefits for constituency staff are not to be charged to MLAs' entitlements and they are not included in this Report. The cost of those benefits for the year ended March 31, 2009 was \$ 263,875.

2. 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:

New Democratic Party Caucus	\$	90,195.00
Progressive Conservative Party Caucus	\$	48,963.00
Gerrard, J.	\$	2,577.00
Hickes, G.	\$	2,577.00
Lamoureux, K.	\$	<u>2,577.00</u>
	\$	<u><u>146,889.00</u></u>

3. Each member is required under Section 4(1) of the Members' Salaries, Allowances and Retirement Plans Disclosure Regulation to submit an annual report, to be tabled in the Legislature, of allowances and expenditures for the fiscal year. The amounts on these individual reports may differ from this Report due to timing differences in the recording of staff salaries and expenses.

4. On October 9, 2008, changes in legislation enacted through *The Statutes Corrections and Minor Amendments Act, 2008* resulted in changes in section 52.27(1) of *The Legislative Assembly Act*. As a result of these changes, the reimbursement of expenses reported, include amounts paid or payable during the year under review. Previously only amounts paid during the year were reported. The current report includes amounts accrued but not paid until subsequent to March 31, 2009. The report also includes amounts relating to the previous year in the amount of \$212,074 that were not paid until the current year.

**MANITOBA LOTTERIES TRUST ACCOUNT  
STATEMENT OF RECEIPTS AND DISBURSEMENTS**

**For the Year Ended March 31, 2009  
(As Required by Section 22 of The Manitoba Lotteries Corporation Act)**

	<b>2009</b>	<b>2008</b>
Balance, beginning of year.....	<u>-</u>	<u>-</u>
<b>RECEIPTS:</b>		
Manitoba Lotteries Corporation.....	<u>304,780,313</u>	<u>296,782,163</u>
<b>DISBURSEMENTS:</b>		
Transfer to Operating Fund Revenue.....	<u>304,780,313</u>	<u>296,782,163</u>
Balance, end of year.....	<u><u>-</u></u>	<u><u>-</u></u>

August 22, 2008

**NORTHERN AFFAIRS FUND  
MANAGEMENT REPORT**

The accompanying financial statements are the responsibility of management and have been prepared in accordance with the Canadian generally accepted accounting principles 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 Director of Administration and Finance has reviewed and approved these financial statements.

On Behalf of Management

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Rene Gagnon, Director  
Administration and Finance  
Department of Aboriginal and Northern Affairs



OFFICE OF THE  
AUDITOR GENERAL  
MANITOBA

## AUDITORS' REPORT

To the Legislative Assembly of Manitoba

We have audited the statement of financial position of the Northern Affairs Fund as at March 31, 2008, and the specific purpose funds account statement of transactions and fund balance, the specific purpose funds account statement of cash flow, the taxation fund account statement of operations and fund balance and the taxation fund account statement of cash flow for the year then ended. These financial statements are the responsibility of the Northern Affairs Fund's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Northern Affairs Fund as at March 31, 2008, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Office of the Auditor General

Winnipeg, Manitoba  
August 22, 2008

**NORTHERN AFFAIRS FUND**  
**STATEMENT OF FINANCIAL POSITION**  
**As at March 31, 2008**

	2008			2007		
	Specific Purpose	Taxation Fund	Total	Specific Purpose	Taxation Fund	Total
<b>ASSETS</b>						
Cash in bank <i>(Note 4)</i>	\$ 10,930,164	\$ 153,610	\$ <b>11,083,774</b>	\$ 8,663,355	\$ 311,435	\$ 8,974,790
Accounts receivable - Province of Manitoba	1,638,822	47,909	<b>1,686,731</b>	1,456,820	53,950	1,510,770
	<u>12,568,986</u>	<u>201,519</u>	<u><b>12,770,505</b></u>	<u>10,120,175</u>	<u>365,385</u>	<u>10,485,560</u>
Taxes and grants in lieu of taxes receivable <i>(Note 5)</i>		1,602,985	<b>1,602,985</b>		1,590,404	1,590,404
Allowance for uncollectible taxes and grants in lieu of taxes <i>(Note 6)</i>		(562,511)	<b>(562,511)</b>		(618,789)	(618,789)
Capital Assets		34,133	<b>34,133</b>			
Accumulated Amortization		(4,267)	<b>(4,267)</b>			
	<u>-</u>	<u>1,070,340</u>	<u><b>1,070,340</b></u>	<u>-</u>	<u>971,615</u>	<u>971,615</u>
	<u>\$ 12,568,986</u>	<u>\$ 1,271,859</u>	<u><b>\$ 13,840,845</b></u>	<u>\$ 10,120,175</u>	<u>\$ 1,337,000</u>	<u>\$ 11,457,175</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Accounts payable	\$ 422,984	\$ 34,900	\$ <b>457,884</b>	\$ 633,605		\$ 633,605
Deferred revenue		4,795	<b>4,795</b>		\$ 13,034	13,034
Interfund transfers <i>(Note 7)</i>	(53,510)	53,510		(211,385)	211,385	
Funds held in trust		2,288	<b>2,288</b>		2,288	2,288
	<u>369,474</u>	<u>95,493</u>	<u><b>464,967</b></u>	<u>422,220</u>	<u>226,707</u>	<u>648,927</u>
Fund balances	12,199,512	1,176,366	<b>13,375,878</b>	9,697,955	1,110,293	10,808,248
	<u>\$ 12,568,986</u>	<u>\$ 1,271,859</u>	<u><b>\$ 13,840,845</b></u>	<u>\$ 10,120,175</u>	<u>\$ 1,337,000</u>	<u>\$ 11,457,175</u>



**NORTHERN AFFAIRS FUND**  
**SPECIFIC PURPOSE FUNDS ACCOUNT**  
**STATEMENT OF TRANSACTIONS AND FUND BALANCE**  
**For the Year Ended March 31, 2008**

	Balance March 31, 2007	Revenue	Expense	Transfers (Note 8)	Balance March 31, 2008
<b>Department of Aboriginal and Northern Affairs</b>					
Community Council Funds (Note 9)	\$ 6,123,904	\$ 15,649,280	\$ 14,349,215	\$ 420,912	\$ 7,844,881
Department Revenue/Transfer Payments	-	61,396	174,660	113,264	-
Community Leadership Training	165,364			(165,364)	-
Community Economic Development Initiative	75,734				75,734
Fire Trucks and Equipment	106,780	1,690,100	1,400,216		396,664
Fire Training	138,938		116,017		22,921
Sturgeon Landing Road	7,952	27,000	32,502		2,450
Sturgeon Gill Road		10,000	5,860		4,140
Gull Bay (Long Point) Road		10,000			10,000
LGD Aboriginal Student Program		59,000	49,615		9,385
Northern Youth Empowerment Initiative		81,237	40,000		41,237
Community Ergonomics		100,000			100,000
Northern Water Safety Program		250,000	125,000		125,000
Northern Consultation Board		9,866	1,639		8,227
Northern Ministers Development Forum	34,359				34,359
Work Place Safety and Health Training	166,299	112,600	109,025	165,364	335,238
Work Place Safety and Health Equipment	15,736		15,736		-
Water Operator Certification	37,161				37,161
RCMP Summer Youth Program	40,000		30,000	(10,000)	-
Summer Leadership 2006 Program		16,000	16,000		-
Constable Program		274,966	200,471	10,000	84,495
CMIP Board		2,000			2,000
Northern Ministers Development Forum 2005	515				515
Incorporation	28,594		5,268		23,326
Cottage Administration	33,351	15,795	11,463		37,683
Recreation Program	16,944	5,410	22,354		-
Recreation Manuals	7,000	24,590	2,500		29,090
Water and Sewer Lines, Solid Waste, and Roads Assessment	200,000		151,987		48,013
WTP Assessments		89,885			89,885
Hollow Water Waste Disposal Site	37,079	39,483	53,090		23,472
<b>Department of Culture, Heritage and Tourism</b>					
Manitoba Community Places Program	17,445				17,445
<b>Department of Intergovernmental Affairs</b>					
Video Lottery Support Payments	58,975	176,950		(205,020)	30,905
<b>Department of Finance</b>					
General Assistance Grant	232,285	2,397,080	2,091,927	(215,892)	321,546
<b>Department of Family Services and Housing</b>					
Community Workfare Program	4,694	65,600	67,851		2,443
<b>Federal Gas Tax</b>	337,158	202,274			539,432
<b>Cottage Subdivision Funds</b>					
Northern Affairs Levy (Note 10)	264,949	375,241	227,572	(113,264)	299,354
<b>Manitoba Hydro</b>					
Nelson River Archaeological Survey	73,165	120,000	101,819		91,346
Pimichikamak Archaeological Project	191,967		67,166		124,801
SWAP 2006	69,649	93,000	147,470		15,179
<b>Nelson House Claims Account</b>	10,000		10,000		-
<b>Nelson House Community Development Account</b>	429,713	85,135	514,713		135
<b>Cross Lake First Nation</b>					
Sturgeon Management Program	45,982	191,900	220,399		17,483
<b>NFA Implementation Research</b>					
Cross Lake Negotiations	6,965				6,965
<b>Cross Lake Foot Bridge</b>		230,000			230,000
<b>Northern Healthy Foods</b>		192,100			192,100
<b>Cross Lake Arena</b>	8,482				8,482
<b>Treaty Land Entitlement</b>	85,452	213,410	75,701		223,161
<b>Grand Rapids Forebay</b>		4,800	3,410		1,390
<b>Consultation Unit</b>		51,000			51,000
<b>Land Use Planning</b>	60,000				60,000
<b>PMC Domestic Fishing</b>	31,280				31,280
<b>Non Intoxicant Gas</b>		10,000			10,000
<b>Thompson Lake Front</b>	7,874				7,874
<b>Property Tax Enhancement</b>	526,210	124,012	118,907		531,315
	\$ 9,697,955	\$ 23,061,110	\$ 20,559,553	\$ -	\$ 12,199,512

**NORTHERN AFFAIRS FUND  
SPECIFIC PURPOSE FUNDS ACCOUNT  
STATEMENT OF CASH FLOW  
For the Year Ended March 31, 2008**

	<b>2008</b>	<b>2007</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Total revenues per Statement of Transactions	\$ 23,061,110	\$ 22,141,815
(Increase) in accounts receivable	(182,002)	(463,281)
Decrease (increase) in interfund transfers	157,875	(86,012)
	<b>23,036,983</b>	21,592,522
Cash receipts		
	<b>23,036,983</b>	21,592,522
Total expenses per Statement of Transactions	(20,559,553)	(21,520,923)
(Decrease) in accounts payable	(210,621)	(1,178,042)
	<b>(20,770,174)</b>	(22,698,965)
Cash disbursements		
	<b>(20,770,174)</b>	(22,698,965)
<b>INCREASE (DECREASE) IN CASH DURING THE YEAR</b>	<b>2,266,809</b>	(1,106,443)
<b>CASH, BEGINNING OF YEAR</b>	<b>8,663,355</b>	9,769,798
<b>CASH, END OF YEAR</b>	<b>\$ 10,930,164</b>	\$ 8,663,355

**NORTHERN AFFAIRS FUND  
TAXATION FUND ACCOUNT  
STATEMENT OF OPERATIONS AND FUND BALANCE  
For the Year Ended March 31, 2008**

	2008	2007
<b>REVENUE</b>		
Taxation levies	\$ 1,507,404	\$ 1,234,574
Grants in lieu of taxes <i>(Note 11)</i>	747,847	929,990
Tax penalties	78,407	79,379
Rentals - hay and grazing	70,620	93,592
Other	7,864	330
	2,412,142	2,337,865
<b>EXPENSE</b>		
Schools		
Public Schools Finance Board - Support to Education	475,271	464,516
Special levy	1,150,530	1,146,380
Community councils for services <i>(Note 12)</i>	476,670	392,099
Hay and grazing leases <i>(Note 9)</i>	31,059	23,370
School tax levy shortfall (recoverable)		(11,244)
Administration		
Department of Intergovernmental Affairs	50,240	43,932
Amortization	4,267	-
Other	18,068	31,308
	2,206,105	2,090,361
<b>EXCESS OF REVENUE OVER EXPENSE BEFORE OTHER ITEMS</b>	<b>206,037</b>	<b>247,504</b>
<b>OTHER ITEMS</b>		
Tax Titles closed and Miscellaneous adjustments	-	40,576
Transfer of budgeted levy to allowance for uncollectible taxes and grants in lieu of taxes	86,455	82,727
	86,455	123,303
<b>EXCESS OF REVENUE OVER EXPENSE</b>	<b>119,582</b>	<b>124,201</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,110,293</b>	<b>1,197,477</b>
Excess cash transferred to Specific Purpose Fund (Note 7)	\$ (53,510)	\$ (211,385)
<b>FUND BALANCE, END OF YEAR</b>	<b>1,176,365</b>	<b>1,110,293</b>

**NORTHERN AFFAIRS FUND  
TAXATION FUND ACCOUNT  
STATEMENT OF CASH FLOW  
For the Year Ended March 31, 2008**

	<u>2008</u>	<u>2007</u>
<b>CASH FLOW FROM</b>		
<b>OPERATING ACTIVITIES</b>		
Cash received from taxation levies and penalties	\$ 1,406,230	\$ 1,293,539
Province of Manitoba for grants in lieu of taxes	462,109	725,470
Government of Canada for grants in lieu of taxes	311,172	224,754
Province of Manitoba for rentals of hay and grazing	78,256	57,765
Cash from other sources	1,130	330
Paid to Public Schools Finance Board for foundation levy	(475,271)	(464,516)
Paid to Frontier School Division for special levy	(1,150,530)	(1,146,380)
Paid to Province of Manitoba for local services	(476,670)	(380,855)
Paid to Province of Manitoba for hay and grazing leases	(31,059)	(23,369)
Paid to Department of Intergovernmental Affairs for administration	(43,927)	(43,932)
Cash transferred to Specific Purpose Fund	(211,385)	(125,373)
Cash paid to suppliers	6,253	(31,421)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<u>(123,692)</u>	<u>86,012</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Paid for Capital Assets	(34,133)	-
<b>CASH, BEGINNING OF YEAR</b>	<u>311,435</u>	<u>225,423</u>
<b>CASH, END OF YEAR</b>	<u><u>153,610</u></u>	<u><u>311,435</u></u>

## NORTHERN AFFAIRS FUND

### Notes to Financial Statements For the Year Ended March 31, 2008

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#### 1. Purpose of the Organization

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

#### 2. Significant Accounting Policies

The Fund's financial statements have been prepared using Canadian Generally Accepted Accounting Principles (GAAP). The significant accounting policies are as follows:

##### (a) Fund Accounting

The Northern Affairs Fund follows the restricted method of accounting.

**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.

**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.

##### (b) New Accounting Policies

Effective April 1, 2007 Northern Affairs Fund adopted the following new accounting standards issued by the Canadian Institute of Chartered Accountants (CICA):

##### **Section 1506, Accounting Changes**

Section 1506 requires that voluntary changes in accounting policies are made only if they result in the financial statements providing reliable and more relevant information. Additional disclosure is required when the entity has not applied a new primary source of Canadian GAAP that has been issued but is not yet effective, as well as when changes in accounting estimates and errors occur. The adoption of this revised standard had no material impact on the Northern Affairs Fund's financial statements for the year ended March 31, 2008.

##### **Section 3855, Financial Instruments – Recognition and Measurement**

Section 3855 prescribes the criteria for recognition and presentation of financial instruments on the balance sheet and the measurement of financial instruments according to prescribed classifications. Under this section, financial assets and liabilities are initially recorded at fair value. This section also addresses how financial instruments are measured subsequent to initial recognition and how the gains and losses are recognized.

The entity is required to designate its financial instruments into one of the following five categories: held for trading; available for sale; held to maturity; loans and receivables; and other financial liabilities. All financial instruments classified as held for trading or available for sale are subsequently measured at fair value with any change in fair value recorded in net earnings or directly to fund balance, respectively. All other financial instruments are subsequently measured at amortized cost.

**NORTHERN AFFAIRS FUND****Notes to Financial Statements  
For the Year Ended March 31, 2008**

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The Northern Affairs Fund has designated its financial instruments as follows;

Cash in bank is classified as financial assets held for trading and is measured at fair value with gains and losses recognized in net earnings. Due to the redeemable nature of this financial asset, carrying value is considered to be fair value.

Accounts receivable – Province of Manitoba is classified as loans and receivables. This financial asset is recorded at amortized cost using the effective interest rate method.

Accounts payable is classified as other financial liabilities. This financial liability is recorded at amortized cost using the effective interest rate method.

The adoption of this revised standard had no material impact on the Northern Affairs Fund financial statements for the year ended March 31, 2008.

*(c) Management Estimates*

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and contingent liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Actual results could differ from management's best estimate as additional information becomes available in the future.

*(d) Revenue Recognition*

The Fund recognizes revenue in the year it is received or receivable. The balances of the Specific Purpose Funds Account represent the amounts held for each of the programs listed in the Statement of Transactions and Fund Balance. Each program's balance has a specific purpose as described in Note 3, and will be distributed for that purpose.

*(e) 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.

*(f) Administrative Support*

The Department of Aboriginal and Northern Affairs provide administrative services at no charge to the Fund. The cost of these services for the year ended March 31, 2008 is estimated to be \$210,600 (2007 - \$189,600).

*(g) Capital Assets*

The Canadian Institute of Chartered Accountants (CICA) standards require that expenses on tangible assets be amortized over the useful life of the asset. Recognizing amortization in this way allocates the cost of capital assets to the periods of service provided and amortization is recorded as an expense in the statement of operations.

**NORTHERN AFFAIRS FUND****Notes to Financial Statements  
For the Year Ended March 31, 2008**

Capital assets are those with a useful life extending beyond one year which are acquired, constructed or developed and held for use, not for resale. Capital assets with a value less than the accepted capitalization limit will be expensed in the year of acquisition.

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal.

Rate	Asset Description Straight - line	Capitalization	Useful Life	Amortization
		Limit (\$dollars)	(years)	
	Computer Hardware – Personal computers	10,000.00	4	25.00
	Computer Software – Other	10,000.00	4	25.00

*(h) Future accounting policy changes*

The CICA has issued two new standards, CICA 3862: Financial Instruments – Disclosures and CICA 3863; Financial Instruments – Presentation, which enhance the abilities of users of financial statements to evaluate the significance of financial instruments to an entity, related exposures and the management of these risks.

The CICA has also issued a new standard, CICA 1535: Capital Disclosures, which requires the disclosure of qualitative and quantitative information that enables users of financial statements to evaluate the entity's objectives, policies and processes for managing capital.

These changes in accounting policies, which will be adopted effective April 1, 2008, will only require additional disclosures in the financial statements.

**NORTHERN AFFAIRS FUND****Notes to Financial Statements****For the Year Ended March 31, 2008**

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**3. Specific Purpose Funds Account - Programs**

The Northern Affairs Fund – Specific Purpose Funds Account operates the following individual funds:

**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.

**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.

**Community Leadership Training** – The Department of Aboriginal and Northern Affairs provides funding to support training programs at the community level.

**Community Economic Development Initiative** – 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 Saskatchewan Provincial Government provides funding to maintain the Sturgeon Landing Road.

**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.

**LGD Aboriginal Student Program** – 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.

**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.

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

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

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

**RCMP Summer Youth Program** – The Department of Aboriginal and Northern Affairs and the Department of Education, Citizenship and Youth provide funding for a joint RCMP summer employment initiative.

**Summer Leadership 2006 Program** – The Department of Aboriginal and Northern Affairs provides funding for the Aboriginal Summer Leadership Training Workshop.



**NORTHERN AFFAIRS FUND****Notes to Financial Statements****For the Year Ended March 31, 2008**

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**3. Specific Purpose Funds Account – Programs, continued**

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

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

**Northern Ministers Development Forum 2005** – The Department of Aboriginal and Northern Affairs provides funding for the ongoing Northern Ministers Development Forum Workshop which commenced in September, 2005.

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

**Cottage Administration** – The cottage areas provide a portion of their funds to the specific purpose fund to provide administrative services to the cottage owners.

**Recreation Program** – The Department of Aboriginal and Northern Affairs provides funding for the participation of community athletes and coaches for the northern aboriginal Indigenous Games.

**Recreation Manuals** – The Department of Aboriginal and Northern Affairs provides funding to review and update the Recreation Director's handbook.

**Water and Sewer Lines, Solid Waste, and Roads Assessment** – The Department of Aboriginal and Northern Affairs provides funding to assess the infrastructure for water and sewer lines, solid waste and roads to determine priorities for replacement.

**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.

**Manitoba Community Places Program** – The Department of Culture, Heritage and Tourism provides funding to support the upgrading, construction or acquisition of buildings and other facilities that provide lasting, long term benefits to community residents.

**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).

**Video Lottery Support Payments** – The Department of Intergovernmental Affairs provides unconditional funding through VLT revenue to support municipal services.

**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.

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

**Federal Gas Tax** – The Department of Intergovernmental Affairs administers the gas tax funds on behalf of the federal government to assist communities in addressing their local infrastructure investment needs through stable and predictable funding.

**Northern Affairs Levy** – The owners of unassessed cottage properties within the Northern Affairs jurisdiction are charged an annual levy to support municipal services.

**NORTHERN AFFAIRS FUND****Notes to Financial Statements****For the Year Ended March 31, 2008**

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**3. Specific Purpose Funds Account - Program, continued**

**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.

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

**Nelson House Community Development 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.

**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.

**Cross Lake Arena** – The Department of Aboriginal and Northern Affairs provides funding to maintain the Cross Lake Arena.

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

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

**PMC Domestic Fishing** – Settlement funds for Claim 110 Domestic Fishing.

**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, 2008 as a contribution to remote communities. In addition, other governmental departments and organizations provide funding to enhance community programs.

**Northern Water Safety Program** – The Department of Aboriginal and Northern Affairs provides funding and program support for water safety training in Northern Manitoba communities.

**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.

**CMIP Board** – The Department of Aboriginal and Northern Affairs provides funding to the Board to review infrastructure projects for northern communities.

**WTP Assessments** – The Department of Aboriginal and Northern Affairs provides funding of engineering assessments on all 37 water treatment plants to meet legislated requirements.

**NORTHERN AFFAIRS FUND****Notes to Financial Statements  
For the Year Ended March 31, 2008****3. Specific Purpose Funds Account - Program, continued**

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

**Grand Rapids Forebay** – The Department of Northern Affairs provides funding to assist with the Grand Rapids Forebay negotiations in respect to the comprehensive agreement with the Mosakahiken Cree Nation.

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

**Non Intoxicant Gas** – The Department of Aboriginal and Northern Affairs and INAC provide funding to support the Economic Innovation and Technology Council for the Non-Intoxicant Gasoline Project.

**4. Cash in Bank**

Cash of \$100,100 as at March 31 of each year is retained in the Taxation Fund Account to cover current needs. Effective March 31, 2001, 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. Prior to March 31, 2001 cash in excess of \$100,100 was transferred to the Province of Manitoba.

**5. Taxes and Grants in Lieu of Taxes Receivable**

Taxes and grants in lieu of taxes receivable include:

	<u>2008</u>	<u>2007</u>
Grants in lieu of taxes:		
Province of Manitoba and agencies	\$ 29,439	\$ 30,631
Government of Canada and agencies	<u>160,206</u>	<u>157,399</u>
	189,645	188,030
Taxes on the roll	1,407,130	1,402,374
Tax sale certificate	<u>6,210</u>	<u>        </u>
	<u>\$1,602,985</u>	<u>\$1,590,404</u>

**6. Allowance for Uncollectible Taxes and Grants in Lieu of Taxes**

The allowance for uncollectible taxes and grants in lieu of taxes is summarized as follows:

	<u>2008</u>	<u>2007</u>
Balance, beginning of year	\$ 618,789	\$ 580,210
Add: Budgeted levy for allowance for tax assets	<u>86,455</u>	<u>82,727</u>
	705,244	662,937
Less: Taxes and grants in lieu of taxes cancelled	<u>142,733</u>	<u>44,148</u>
Balance, end of year	<u>\$ 562,511</u>	<u>\$ 618,789</u>

**NORTHERN AFFAIRS FUND****Notes to Financial Statements  
For the Year Ended March 31, 2008****7. Interfund Transfers**

Cash in bank in excess of \$100,100 in the Taxation Fund Account is transferred to the Specific Purpose Funds Account. The amount of excess at March 31, 2008 was \$53,510 (\$211,385 in 2007).

**8. Transfers between Specific Purpose Funds Account Programs:**

Transfers to (from) programs within the Specific Purpose Funds Account were as follows:

Nature of Transfer	Community Council	Video Lottery Terminals	Tax Sharing	Community Leadership Training	WPSH Training	Department Revenue / Transfer Payments	Cottage Sub-division
Distribution	\$420,912	\$(205,020)	\$(215,892)	\$(165,364)	\$165,364	\$	\$
Chief Place of Residency						113,264	(113,264)
<b>Total</b>	<b>\$420,912</b>	<b>\$(205,020)</b>	<b>\$(215,892)</b>	<b>\$(165,364)</b>	<b>\$165,364</b>	<b>\$113,264</b>	<b>\$(113,264)</b>

  

Nature of Transfer	RCMP Summer Youth Program	Constable Program
Distribution	\$(10,000)	\$10,000

**9. Community Council Funds Revenue**

Community Council Funds revenue includes the following:

	<u>2008</u>	<u>2007</u>
Province of Manitoba, Department of Aboriginal and Northern Affairs	\$15,163,706	\$16,208,680
Locally generated revenue	17,837	11,559
Municipal tax collections transferred from Taxation Fund Account	436,678	362,315
Department of Agriculture, Food and Rural Initiatives, hay and grazing rental transferred from Taxation Fund Account	<u>31,059</u>	<u>23,370</u>
	<b><u>\$15,649,280</u></b>	<b><u>\$16,605,924</u></b>

**NORTHERN AFFAIRS FUND****Notes to Financial Statements  
For the Year Ended March 31, 2008****10. Northern Affairs Levy Revenue**

Northern Affairs Levy revenue includes the following:

	<u>2008</u>	<u>2007</u>
Annual levy on cottage properties	\$ 224,444	\$ 240,171
Chief Place of Residency fees	113,264	118,981
Locally generated revenue	2,091	982
Municipal tax collections transferred from Taxation Fund Account	<u>35,442</u>	<u>29,784</u>
	<u>\$ 375,241</u>	<u>\$ 389,918</u>

**11. Grants in Lieu of Taxes Revenue**

Grants in lieu of taxes were obtained from the following sources:

	<u>2008</u>	<u>2007</u>
Province of Manitoba	\$ 152,722	\$ 301,503
Province of Manitoba agencies	285,536	287,529
Government of Canada	113,966	147,986
Government of Canada agencies	<u>195,623</u>	<u>192,972</u>
	<u>\$ 747,847</u>	<u>\$ 929,990</u>

**12. Community Councils for Services Expenses**

Municipal tax levies transferred from the Taxation Fund Account are included in the following revenue accounts of the Specific Purpose Funds Account:

	<u>2008</u>	<u>2007</u>
Community Council Funds Revenue ( <i>Note 9</i> )	\$ 436,678	\$ 362,315
Northern Affairs Levy Revenue ( <i>Note 10</i> )	<u>35,442</u>	<u>29,784</u>
	<u>\$ 472,120</u>	<u>\$ 392,099</u>

**NORTHERN AFFAIRS FUND****Notes to Financial Statements  
For the Year Ended March 31, 2008****13. Public Sector Compensation Disclosure Act**

For the purposes of the *Public Sector Compensation Disclosure Act*, Northern Affairs communities in trust are considered to be public sector bodies. For the fiscal year ended March 31, 2008 the Northern Affairs Fund made payments, in the aggregate, to board members of the trust communities listed in (a) below:

- a) The aggregate compensation paid to, or for the benefit of, board members was:

<u>Community</u>	<u>2008</u>	<u>2007</u>
Aghaming	\$ 1,380	\$ 1,380
Baden	1,265	1,380
Dauphin River	4,140	3,840
Dawson Bay	3,240	2,540
Duck Bay	460	
Granville Lake	1,440	1,200
Harwill	4,140	4,160
Herb Lake Landing	1,380	1,380
Loon Straits	1,380	1,380
Powell	1,265	1,380
Red Sucker Lake	1,380	1,380
Rock Ridge	<u>4,020</u>	
	<u>\$ 25,490</u>	<u>\$ 20,020</u>

- b) No chairperson of the Board of Directors (Mayors of the community) for any of the communities listed in (a) received compensation of \$50,000 or more.
- c) No officer or employee for any of the communities listed in (a) received compensation of \$50,000 or more.

**14. Related Party Transactions**

The Northern Affairs Fund is related in terms of common ownership 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 rate amount agreed to by the related parties.

**15. Financial Instruments**

The Northern Affairs Fund's financial instruments consist of cash, accounts receivable –Province of Manitoba, and accounts payable.

Due to the redeemable nature of cash in bank, carrying value is considered to be fair value.

The fair value of accounts receivable - Province of Manitoba and accounts payable approximates their carrying values due to their short term maturity.

Unless otherwise noted, it is management's opinion that the Northern Affairs Fund is not exposed to significant interest, currency or credit risks arising from these financial instruments.