

Manitoba Employee Pensions and Other Costs

Régime de retraite de la fonction publique et autres frais du Manitoba

Annual Report Rapport annuel

**For the year ended March 31, 2025
Pour l'exercice terminé le 31 mars 2025**

LAND ACKNOWLEDGEMENT

We acknowledge that Manitoba is located on the Treaty Territories and ancestral lands of the Anishinaabeg, Anishinewuk, Dakota Oyate, Denesuline and Nehethowuk Nations.

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

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

RECONNAISSANCE TERRITORIALE

Nous reconnaissons que le Manitoba se trouve sur les territoires visés par un traité et sur les terres ancestrales des peuples anishinaabeg, anishinewuk, dakota oyate, denesuline et nehethowuk.

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

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

Annual Report

2024-25

**Manitoba Employee
Pensions and Other Costs**

Rapport annuel

2024-2025

**Régime de retraite de la
fonction publique et
autres frais du Manitoba**

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Minister responsible for the Manitoba Public Service

Legislative Building, Winnipeg, Manitoba R3C 0V8 CANADA

Her Honour the Honourable Anita R. Neville, P.C., O.M.
Lieutenant Governor of Manitoba
Room 235 Legislative Building
Winnipeg, MB R3C 0V8

May it Please Your Honour:

I have the privilege of presenting, for the information of Your Honour, the Annual Report of Manitoba Employee Pensions and Other Costs, for the fiscal year ending March 31, 2025.

Respectfully submitted,

Original signed by

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





Ministre responsable de la Fonction publique du Manitoba

Palais législatif, Winnipeg (Manitoba) R3C 0V8 CANADA

Son Honneur l'honorable Anita R. Neville, P.C., O.M.
Lieutenante-gouverneure du Manitoba
Palais législatif, bureau 235
Winnipeg (Manitoba) R3C 0V8

Madame la Lieutenante-Gouverneure,

J'ai l'honneur de vous présenter, à titre d'information, le rapport annuel sur le Régime de retraite de la fonction publique du Manitoba et autres frais, pour l'exercice se terminant le 31 mars 2025.

Le tout respectueusement soumis,

Original signé par

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



Office of the Public Service Commissioner
Room 333 Legislative Building
Winnipeg MB R3C 0V8
Telephone: 204-945-2921
Email: dmpsc@manitoba.ca

Honourable Adrien Sala
Minister of Public Service Commission
Room 103 Legislative Building
Winnipeg, MB R3C 0V8

Sir:

I am pleased to present for your approval the 2024-25 Annual Report of the Manitoba Employee Pensions and Other Costs.

Respectfully submitted,

Original signed by

Dana Rudy
Public Service Commissioner





**Commission de la fonction publique
Sous-Ministre**

Bureau du commissaire de la fonction publique

Palais législatif, bureau 333

Winnipeg (Manitoba) R3C 0V8

Téléphone: 204 945-2921

Courriel : dmpsc@manitoba.ca

Adrien Sala

Ministre responsable de la Fonction publique du Manitoba

Palais législatif, bureau 103

Winnipeg (Manitoba) R3C 0V8

Bonjour,

J'ai le plaisir de soumettre à votre approbation le rapport annuel du Régime de retraite de la fonction publique et autres frais pour l'exercice 2024-2025.

Le tout respectueusement soumis,

Original signé par

Dana Rudy

Commissaire de la Commission de la fonction publique



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Introduction

This Annual Report fulfills the department reporting requirements described in the Financial Administration Act. The Annual Report is organized in accordance with departments' appropriation structure as at March 31, 2025, which reflects the authorized appropriations approved by the Legislative Assembly.

The Annual Report includes information on the department and its Other Reporting Entities (OREs) summary financial results, provides a more detailed breakdown on any changes to its voted budget, and also reports on the department's progress of achieving diversity milestones. The financial results and associated variance explanations continue to be provided at the sub-appropriation level. The Annual Report provides a comprehensive picture of the department's financial performance.

Overview

The benefits administration program area of the Public Service Commission, is responsible for providing central administrative services to government-wide employee benefits and insurance programs in accordance with collective agreements, legislation and personnel policies. Negotiated plans include the Ambulance and Hospital Semi-Private, Dental, Vision, Prescription Drug and Long Term Disability plans as well as the Health Spending Account.

The branch manages the payment and recovery of Workers Compensation from government departments and certain agencies and compiles financial information for statutory benefit and insurance programs including the Civil Service Superannuation Plan, Canada Pension Plan, Group Life Insurance, Employment Insurance and the Levy for Health and Post-Secondary Education.

There are two benefit categories:

- 1) Non-Recoverable, including other salary related benefits; and Partially Recoverable, including Superannuation and Workers Compensation.
- 2) Recoverable, including Canada Pension Plan, Employment Insurance, Public Service Group Life Insurance, Dental, Long Term Disability, Ambulance and Hospital Semi-Private, Vision Care and Prescription Drug Plans and the Health Spending Account, as well as the Levy for Health and Post-Secondary Education. All costs for recoverable benefits incurred by Employee Pensions and Other Costs are recovered from departments based on either actual salaries paid to employees or on the actual benefit premium paid. Within the recoverable category, benefits can also be divided into two classifications: premium-based and self-insured.

Aperçu du Rapport Annuel

Le présent rapport annuel répond aux exigences ministérielles en matière de rapports qui sont décrites dans la Loi sur la gestion des finances publiques. Il est présenté conformément à la structure des postes budgétaires du ministère au 31 mars 2025, qui tient compte des crédits autorisés ayant été approuvés par l'Assemblée législative.

Le rapport annuel contient les résultats financiers sommaires du ministère et de ses autres entités comptables, fournit une ventilation plus détaillée des changements apportés au budget des crédits votés et rend compte des progrès du ministère en matière de diversité. Il continue de fournir les résultats financiers accompagnés d'explications sur les écarts au niveau des postes secondaires. Le rapport annuel fournit un portrait global de la performance financière du ministère.

Vue d'ensemble

Au sein de la Commission de la fonction publique, la section d'administration des prestations assume la gestion centrale de différents régimes d'assurance et programmes de prestations, à l'échelle de l'ensemble de la fonction publique du Manitoba, conformément aux diverses conventions collectives, mesures législatives et politiques applicables au personnel gouvernemental. Divers régimes ont résulté des négociations entreprises, y compris le régime d'assurance prévoyant le transport par ambulance et l'hospitalisation dans une chambre à deux lits, le régime d'assurance dentaire, le régime de soins de la vue, le programme de remboursement des médicaments délivrés sur ordonnance et le régime d'assurance-invalidité de longue durée, ainsi que le Compte gestion-santé.

La section veille au versement des indemnités de la Commission des accidents du travail et à la récupération de ces sommes auprès des ministères et organismes concernés; elle compile également les renseignements financiers se rapportant aux régimes d'assurance et programmes de prestations couverts par des crédits législatifs, dont le régime de retraite de la fonction publique, le Régime de pensions du Canada, l'assurance-vie collective de la fonction publique, le régime d'assurance-emploi et l'impôt destiné aux services de santé et à l'enseignement postsecondaire.

Il existe deux catégories de prestations:

- 1) Les prestations dont les coûts sont non récupérables, notamment celles relatives aux autres avantages salariaux, et celles dont les coûts sont partiellement récupérables, notamment celles relatives au régime de retraite de la fonction publique et aux accidents du travail.
- 2) Les prestations dont les coûts sont récupérables, incluent celles relatives au Régime de pensions du Canada, au régime d'assurance-emploi, à l'assurance-vie collective de la fonction publique, à la Commission des accidents du travail (coûts ministériels), au régime d'assurance dentaire, au régime d'assurance-invalidité de longue durée, au régime d'assurance prévoyant le transport par ambulance et l'hospitalisation dans une chambre à deux lits, au régime de soins de la vue, au programme de remboursement des médicaments délivrés sur ordonnance, au Compte gestion-santé et à l'impôt destiné aux services de santé et à l'enseignement postsecondaire. Dans cette catégorie, les sommes engagées au chapitre du régime de retraite de la fonction publique (et autres frais) sont récupérées par la section auprès des ministères concernés, en prenant comme point de départ le montant des salaires réels ou le montant des prestations réelles. (Les prestations de cette catégorie peuvent également être classées de la façon suivante: externes, basées sur les primes et auto-assurées.)

FINANCIAL DETAILS

Consolidated Actual Expenditures

This table includes the expenditures of the department and Other Reporting Entities that are accountable to the minister and aligns to the Summary Budget.

Consolidated Actual Expenditures

For the fiscal year ended March 31, 2025, with comparative figures for the previous fiscal year \$(000s)

Main Appropriations	Part A - Operating	Other Reporting Entities	Consolidation and Other Adjustments	2024-25 Actual	2023-24 Actual
Employee Pensions and Other Costs	41,016	-	(41,016)	-	-
TOTAL	41,016	-	(41,016)	-	-

Summary of Authority

Part A – Operating		2024-25 Authority \$ (000s)
2024-25 MAIN ESTIMATES – PART A		28,666
	Sub-total	-
In-year re-organization from:		-
	Sub-total	-
2024-25 Authority		28,666

Detailed Summary of Authority by Appropriation \$(000s)

	2024-25 Printed Estimates	In-Year Re- organization	Virement	Enabling Authority	Authority 2024-25	Supplementary Estimates
Detailed Summary of Authority						
Part A – OPERATING (Sums to be Voted)						
Employee Benefits and Other Costs	28,666	-	-	-	28,666	-
	Subtotal	28,666	-	-	28,666	-
Part A – OPERATING (NV)						
TOTAL PART A - OPERATING	28,666	-	-	-	28,666	-
Part B – CAPITAL INVESTMENT	-	-	-	-	-	-
Part C – LOANS AND GUARANTEES	-	-	-	-	-	-
Part D – OTHER REPORTING ENTITIES CAPITAL INVESTMENT	-	-	-	-	-	-

NV – Non-Voted

Part A: Expenditure Summary by Appropriation

Departmental Actual Expenditures

For the fiscal year ended March 31, 2025, with comparative figures for the previous fiscal year \$(000s)

Authority 2024-25	Appropriation	Actual 2024-25	Actual 2023-24	Increase (Decrease)	Expl. No.
	06-1 EMPLOYEE PENSIONS AND OTHER COSTS				
	(a) Civil Service Superannuation Pension Related Costs				
95,658	Salaries and Employee Benefits	97,519	85,975	11,544	1
1,967	Other Expenditures	2,441	2,124	317	1
(85,556)	Less: Recoveries	(87,992)	(75,465)	(12,527)	1
	(b) Other Salary Related Benefits				
9,911	Salaries and Employee Benefits	25,101	12,809	12,292	2
	(c) Workers Compensation Board Assessments				
8,860	Salaries and Employee Benefits	10,327	8,894	1,433	3
6,685	Other Expenditures	5,502	5,055	447	3
(8,860)	Less: Recoveries	(10,326)	(8,900)	(1,426)	3
	(d) Canada Pension Plan				
50,376	Salaries and Employee Benefits	50,380	45,760	4,620	4
	(e) Employment Insurance Plan				
17,296	Salaries and Employee Benefits	17,223	16,034	1,189	5
	(f) Civil Service Group Life Insurance				
2,625	Salaries and Employee Benefits	2,215	2	2,213	6
	(g) Ambulance and Hospital Semi-Private Plan				
298	Salaries and Employee Benefits	123	119	4	
	(h) Levy for Health and Post-Secondary Education				
23,390	Salaries and Employee Benefits	25,084	22,228	2,856	7
	(i) Dental Plan				
9,680	Salaries and Employee Benefits	10,841	9,862	979	8
520	Other Expenditures	503	457	46	
	(j) Vision Care				
1,710	Salaries and Employee Benefits	2,212	1,468	744	8
90	Other Expenditures	113	76	37	
	(k) Prescription Drug Plan				
4,250	Salaries and Employee Benefits	4,395	3,988	407	8
250	Other Expenditures	226	205	21	
	(l) Long Term Disability Plan				
13,804	Salaries and Employee Benefits	12,808	12,602	206	8
800	Other Expenditures	499	480	19	
	(m) Health Spending Account				
7,105	Salaries and Employee Benefits	6,842	5,944	898	8
395	Other Expenditures	314	272	42	
	(n) Less: Recoverable from other Appropriations				
(130,733)	Salaries and Employee Benefits	(135,334)	(120,764)	(14,570)	9
(1,855)	Other Expenditures	-	-	-	
28,666	Total Expenditures	41,016	29,225	11,791	

Explanation(s):

1. The variance is due to decrease in non-recoverable pension related costs.
2. The variance is primarily due to increase in severance, vacation, overtime and workers compensation liabilities.
3. The variance is due to increase of Workers Compensation Board administrative costs.
4. The variance is primarily due to increase in maximum annual pensionable earning. In addition, the federal government implemented the 2nd earnings ceiling. The 2nd CPP amount of \$396 will be paid by any employees earning up to and over \$81,200 in the 4th quarter of 2024-2025.
5. The variance is primarily due to increase in maximum insurable earning from \$63,200 to \$65,700.
6. The variance is primarily due to premium holiday in the previous fiscal year.
7. The variance is primarily due to the increase in total payroll cost.
8. The variance is primarily due to the increase of benefit claims.
9. The variance is due to increase premium and benefit chargeback recoveries.

Departmental Program and Financial Operating Information

Employee Pensions and Other Costs

Provides for the cost of various payments related to employees, including the employer's share of current service contributions; severance and separation pay liability; and other payments by the government as an employer.

	2024-25 Actual \$(000s)	2024-25 Authority \$(000s)
Sub-Appropriations		
Civil Service Superannuation Plan Pension Related Costs	11,968	12,069
Other Salary Related Benefits	25,101	9,911
Workers Compensation Board Assessments	5,503	6,685
Canada Pension Plan	50,380	50,376
Employment Insurance Plan	17,223	17,296
Civil Service Group Life Insurance	2,215	2,625
Ambulance and Hospital Semi-Private Plan	123	298
Levy for Health and Post-Secondary Education	25,084	23,390
Dental Plan	11,344	10,200
Vision Care	2,325	1,800
Prescription Drug Plan	4,621	4,500
Long Term Disability Plan	13,307	14,604
Health Spending Account	7,156	7,500
Less: Recoverable from Other Appropriations	(135,334)	(132,588)
TOTAL	41,016	28,666

06-1(a) Civil Service Superannuation Pension Related Costs

The Civil Service Superannuation Plan provides funding for the employer's share of current service contributions and other costs associated with administration of the plan.

1(a) Civil Service Superannuation Pension Related Costs

Expenditures by Sub-Appropriation	Actual 2024-25 \$(000s)	Authority 2024-25 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Salaries and Employee Benefits	97,519	95,658	1,861	1
Other Expenditures	2,441	1,967	474	1
Less: Recoveries	(87,992)	(85,556)	(2,436)	1
Total Sub-Appropriation	11,968	12,069	(101)	

Explanation(s):

1. The variance is due to lower non-recoverable judicial offside and other pension related costs.

06-1(b) Other Salary Related Benefits

The sub-appropriation provides funding for recording of the annual change in the liabilities for severance, vacation and overtime entitlements for employees who have met the service requirements stated in the collective agreement and are still members of the Public Service. The liability associated with employees receiving long term disability and workers compensation benefits is also included.

1(b) Other Salary Related Benefits

Expenditures by Sub-Appropriation	Actual 2024-25 \$(000s)	Authority 2024-25 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Salaries and Employee Benefits	25,101	9,911	15,190	1
Total Sub-Appropriation	25,101	9,911	15,190	

Explanation(s):

1. The variance is primarily due to an increase in severance, vacation, overtime and worker's compensation Liabilities.

06-1(c) Workers Compensation Board Assessments

The Workers Compensation Board (WCB) Assessments sub-appropriation provides funding for the annual payments to government employees injured at work as assessed by the WCB as well as fees paid to WCB for administration of the compensation plan. The annual payments are recovered from other departments in respect of their employees.

The province is self-insured with respect to Workers Compensation payments, although the WCB provides administrative and assessment services.

1(c) Workers Compensation Board Assessments

Expenditures by Sub-Appropriation	Actual 2024-25 \$(000s)	Authority 2024-25 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Salaries and Employee Benefits	10,327	8,860	1,467	1
Other Expenditures	5,502	6,685	(1,183)	1
Less: Recoveries	(10,326)	(8,860)	(1,466)	1
Total Sub-Appropriation	5,503	6,685	(1,182)	

Explanation(s):

1. The variance is due to lower than anticipated WCB administrative costs.

06-1(d) Canada Pension Plan

The sub-appropriation provides for the employer's matching contribution as required under the Canada Pension Plan Act for all eligible public servants.

1(d) Canada Pension Plan

Expenditures by Sub-Appropriation	Actual 2024-25 \$(000s)	Authority 2024-25 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Salaries and Employee Benefits	50,380	50,376	4	
Total Sub-Appropriation	50,380	50,376	4	

06-1(e) Employment Insurance Plan

The Employment Insurance (EI) Plan provides for the employer's share of premiums as required under the Employment Insurance Act for all public servants.

1(e) Employment Insurance Plan

Expenditures by Sub-Appropriation	Actual 2024-25 \$(000s)	Authority 2024-25 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Salaries and Employee Benefits	17,223	17,296	(73)	
Total Sub-Appropriation	17,223	17,296	(73)	

06-1(f) Civil Service Group Life Insurance

The Civil Service Group Life Insurance Plan provides for the government's share (one-third) of payments under The Public Servants Insurance Act which includes basic insurance coverage, as well as group life and accidental death and disablement insurance, for all eligible public servants.

Life insurance is provided to employees at a rate of up to five times their annual salary, to a maximum of \$1 million. The employer contribution is 27.5% of the first four multiples only (employee funds 100% of the fifth multiple). Accidental death and disablement insurance is 100% employer paid and is based on the employee's annual salary multiplied by class (1 to 5), as selected under the life insurance plan, up to a specified maximum.

1(f) Civil Service Group Life Insurance

Expenditures by Sub-Appropriation	Actual 2024-25 \$(000s)	Authority 2024-25 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Salaries and Employee Benefits	2,215	2,625	(410)	1
Total Sub-Appropriation	2,215	2,625	(410)	

Explanation(s):

1. The variance is primarily due to the premium holiday of Group Life Insurance.

06-1(g) Ambulance and Hospital Semi-Private Plan

As negotiated under various collective agreements or as provided in the regulations under The Public Service Act, the Supplementary Health Plan provides for an Ambulance and Hospital Semi-Private Plan to all eligible public servants. Premium payments to the plan carrier (Manitoba Blue Cross) are made, based on the number of eligible employees. Full-time employees and part-time employees are eligible for coverage, although part-time employees are eligible for single coverage only. Premium payments to the plan carrier are 100% employer paid. Part-time employees may elect to increase their coverage to include family members by paying the difference between the family premium and single premium through voluntary payroll deductions. Effective January 1, 2022, annual premium rates are \$5.98 for single coverage and \$12.74 for family coverage.

1(g) Ambulance and Hospital Semi-Private Plan

Expenditures by Sub-Appropriation	Actual	Authority	Variance	Expl. No.
	2024-25 \$(000s)	2024-25 \$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	123	298	(175)	
Total Sub-Appropriation	123	298	(175)	

06-1(h) Levy for Health and Post-Secondary Education

Provides for the province's payment as required by The Health and Post-Secondary Education Tax Levy Act.

1(h) Levy for Health and Post-Secondary Education

Expenditures by Sub-Appropriation	Actual	Authority	Variance	Expl. No.
	2024-25 \$(000s)	2024-25 \$(000s)	Over/(Under) \$(000s)	
Salaries and Employee Benefits	25,084	23,390	1,694	1
Total Sub-Appropriation	25,084	23,390	1,694	

Explanation(s):

1. The variance is primarily due to the higher actual payroll cost than originally estimated.

06-1(i) Dental Plan

As negotiated under various collective agreements or as provided in the regulations under The Public Service Act, the Dental Plan provides coverage for basic and major restorative dentistry to all eligible public servants and their dependants, where applicable. The province is self-insured with the plan carrier (Manitoba Blue Cross) being reimbursed for payments made to government employees under the plan as well as an administrative fee.

The plan pays for eligible dental care expenses, to a specified maximum, for both full-time and part-time employees. The annual maximum for basic dentistry is \$1,650.00 and the orthodontic lifetime maximum is \$1,850.00 for full-time employees. Coverage for part-time employees is based on 60% of the coverage amounts applicable for full-time employees and up to 60% of the maximum.

1(i) Dental Plan

Expenditures by Sub-Appropriation	Actual 2024-25 \$(000s)	Authority 2024-25 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Salaries and Employee Benefits	10,841	9,680	1,161	1
Other Expenditures	503	520	(17)	
Total Sub-Appropriation	11,344	10,200	1,144	

Explanation(s):

1. The variance is primarily due to higher than anticipated costs associated with dental claims activities.

06-1(j) Vision Care

As negotiated under various collective agreements or as provided in the regulations under The Public Service Act, the Vision Care Plan provides coverage for prescription lenses and eye examinations for eligible public servants and their dependants, where applicable. The province is self-insured with the plan carrier (Manitoba Blue Cross) being reimbursed for payments made to government employees under the plan as well as an administrative fee.

Full-time employees are reimbursed 80% for eligible vision care expenses, to a maximum of \$375.00 while part-time employees are reimbursed 80% for eligible expenses, to a maximum of \$225.00 every twenty-four month period from the previous actual purchase date.

1(j) Vision Care

Expenditures by Sub-Appropriation	Actual 2024-25 \$(000s)	Authority 2024-25 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Salaries and Employee Benefits	2,212	1,710	502	1
Other Expenditures	113	90	23	
Total Sub-Appropriation	2,325	1,800	525	

Explanation(s):

1. The variance is primarily due to higher than anticipated costs associated with vision claims activities.

06-1(k) Prescription Drug Plan

As negotiated through collective bargaining agreements or as provided in the regulations under The Public Service Act, the Prescription Drug Plan provides coverage for eligible drugs or medicines including serums, injectables, and insulin, which are sold on the written prescription of a medical practitioner and dispensed by a licensed pharmacist for eligible public servants and their families. The province is self-insured with the plan carrier (Manitoba Blue Cross) being reimbursed for payments made to government employees under the plan as well as an administrative fee.

Full-time employees are reimbursed 80% for eligible expenses, to a maximum of \$900.00 per family per calendar year, while part-time employees are reimbursed 80% for eligible expenses, to a maximum of \$540.00 per family per calendar year.

1(k) Prescription Drug Plan

Expenditures by Sub-Appropriation	Actual 2024-25 \$(000s)	Authority 2024-25 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Salaries and Employee Benefits	4,395	4,250	145	
Other Expenditures	226	250	(24)	
Total Sub-Appropriation	4,621	4,500	121	

06-1(l) Long Term Disability (LTD) Plan

As negotiated under various collective agreements or as provided in the regulations under The Public Service Act, the LTD Plan provides partial income protection to eligible full-time and part-time employees. The province is self-insured with the plan carrier (Canada Life) being reimbursed for payments made to government employees under the plan as well as administrative fees and expenses.

1(l) Long Term Disability (LTD) Plan

Expenditures by Sub-Appropriation	Actual 2024-25 \$(000s)	Authority 2024-25 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Salaries and Employee Benefits	12,808	13,804	(996)	1
Other Expenditures	499	800	(301)	1
Total Sub-Appropriation	13,307	14,604	(1,297)	

Explanation(s):

1. The variance is primarily due to lower than anticipated claims and administrative cost.

06-1(m) Health Spending Account

As negotiated under the Manitoba Government Employees Master Agreement effective March 9, 2024, the Health Spending Account allows employees to claim costs up to \$950.00 for full-time employees and \$570.00 for part-time employees per year (per family) where the annual maximum claim limit associated with other benefit plans has been exceeded. This plan is 100% employer funded.

1(m) Health Spending Account

Expenditures by Sub-Appropriation	Actual 2024-25 \$(000s)	Authority 2024-25 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Salaries and Employee Benefits	6,842	7,105	(263)	1
Other Expenditures	314	395	(81)	
Total Sub-Appropriation	7,156	7,500	(344)	

Explanation(s):

1. The variance is primarily due to lower than anticipated costs associated with claims activities.

06-1(n) Less: Recoverable from other appropriations

This account provides for the recovery of the cost of the various employee benefits plans and related overhead charges from other departments, as described in Section B – Recoverable Benefits.

1(n) Less: Recoverable from other appropriations

Expenditures by Sub-Appropriation	Actual 2024-25 \$(000s)	Authority 2024-25 \$(000s)	Variance Over/(Under) \$(000s)	Expl. No.
Salaries and Employee Benefits	(135,334)	(130,733)	(4,601)	1
Other Expenditures	-	(1,855)	1,855	1
Total Sub-Appropriation	(135,334)	(132,588)	(2,746)	

Explanation(s):

1. The variance is primarily due to increase of premium based and benefit chargeback recoveries.

Glossary

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

Appropriation – amount voted by the Legislative Assembly approving the maximum amount that may be expended on a specific program or major activity during a fiscal year.

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

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

Authority – In the financial tables throughout this report, represents the authorized votes approved by the Legislative Assembly in the Estimates of Expenditure (budget) as well as any changes (if applicable) as a result of government reorganizations, allocations from Enabling Appropriations, or and virement transfers between Main appropriations within the department. For a full reconciliation of the Printed Estimates of Expenditure to the Authority please see the Expense Summary by Appropriation Report in the Report on the Estimates of Expenditure and Supplementary Information.

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

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

Interfund Activity – Public Sector Accounting Standards adjustments including Health and Education Levy and Employee Pension and Other Contributions, attributed to the entire department.

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

Virement – Refers to a transfer of authority between operating expenditure appropriations within a department.