



# **GOOD JOBS. LOWER COSTS. BETTER HEALTH CARE.**

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## **Estimates of Expenditure**

For the fiscal year ending March 31, 2027

**2026  
MANITOBA  
ESTIMATES OF  
EXPENDITURE**

**FOR THE FISCAL YEAR  
ENDING MARCH 31, 2027  
AS PRESENTED TO THE  
THIRD SESSION,  
FORTY-THIRD LEGISLATURE**

**THE HONOURABLE  
ADRIEN SALA  
MINISTER OF FINANCE**

## **Land Acknowledgment**

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 Inuit.

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## OVERVIEW

The Estimates of Expenditure for the fiscal year ending March 31, 2027 detail the 2026/27 expenditure intentions for the Manitoba government. The Estimates of Expenditure detail the annual appropriations to be approved by the Legislative Assembly through an appropriation act. Statutory appropriations that are not voted on by the Legislative Assembly are also reported. In order to assist in the review of these estimates, the following explanatory notes are provided.

### Annual Appropriation Act

The annual appropriation act provides authority for departmental expenditures as set out in Part A (Operating Expenses), Part B (Capital Investment), Part C (Loans and Guarantees) and Part D (Other Reporting Entities Capital Investment). The authority provided under each part is an annual authority that lapses at the end of each fiscal year.

### Categories of Expenditure

#### **Part A Operating**

This part of the Estimates of Expenditure includes three main categories as follows:

*Operating Expenditures* - expenditures related to the direct delivery of government programs and services including salaries and employee benefits, general operating costs, grants and financial assistance to other reporting entities and third parties, and other expenses. It includes capital grants to organizations, such as municipalities, for the acquisition of capital assets owned by these third parties.

*Statutory Expenses* - expenditures that occur automatically by way of statute, such as expenses for the Legislative Assembly (including independent officers), members' indemnities and benefits, and debt servicing costs. These costs are noted in the Estimates of Expenditure by the letter "S" (statutory) in the "Res. No." (resolution number) column of the detailed estimates, and is a non-voted expense. This is included in the Estimates of Expenditure for information purposes, does not form part of the annual appropriation act or interim supply, and is automatically paid out of the Consolidated Fund.

*Non-Voted Expenses* - non-cash expenses for which no payments are required from the Consolidated Fund. These non-voted expenses are included in the Estimates of Expenditure for information purposes and do not form part of the annual appropriation act or interim supply. An "NV" in the "Res. No." column of the detailed estimates denotes a non-voted expense. Non-voted expenses include:

*Amortization costs related to capital assets* - while amortization costs are an expense for accounting purposes once a capital asset is put into service, these costs were previously appropriated under Part B when the capital asset was built or acquired.

*Accretion costs related to capital assets* - while accretion costs are an expense for accounting purposes, they are related to an asset retirement obligation that will be required in future years and therefore are a non-cash expense when recognized.

## OVERVIEW

*Tax credits* - while tax credits are an expense for accounting purposes, they are received as an offset to federal tax revenue and therefore are a non-cash expense.

*Accounting charges* - charges for balance sheet adjustments that are approved through other means, which do not involve monies paid out of the Consolidated Fund.

### **Part B Capital Investment**

This part provides the authority for departmental expenditures for the annual purchase or acquisition of tangible capital assets. Amortization of those capital assets is dealt with in future years under Part A. Tangible capital assets are those with a useful life extending beyond one year that are acquired, constructed or developed, and held for use, not for resale.

### **Part C Loans and Guarantees**

This part provides the authority for departmental expenditures for lending and loan guarantee programs to reporting organizations or third parties. Examples of lending programs include the Manitoba Student Aid program that provides loans to post-secondary students, Manitoba Agricultural Services Corporation programs that lend to agricultural producers or businesses, and loan guarantees through Manitoba Housing and Renewal Corporation for non-profit housing organizations.

### **Part D Other Reporting Entities Capital Investment**

This part provides the authority for other reporting entities' expenditures for the annual purchase or acquisition of tangible capital assets that are funded by loans or grants from the government. Other reporting entities include regional health authorities, school divisions, post-secondary institutions, special operating agencies, and Crown corporations. The tangible capital assets are amortized over the useful life of the asset beyond one year.

### **Prior Year Estimates of Expenditure**

The Estimates of Expenditure for the previous year are included in the Summaries and Departments/Service Headings pages for comparative purposes. The amounts included for the prior year represent the amounts that appeared in the 2025 Estimates of Expenditure and does not include any supplementary authority.

In order to make year-over-year comparisons meaningful, adjustments to the previous year's estimates amounts may be necessary. These adjustments reflect executive government organization changes, as well as any other adjustments that may be required for comparability.

## OVERVIEW

### **Additional Expenditure Authority**

Funds will be voted by the Legislative Assembly at the main appropriation level by way of resolution numbers (abbreviated “Res. No.” in the detailed estimates). Expenditure authority cannot be transferred between departments/ service headings except for transfers from appropriations listed under the service heading “Enabling Appropriations”.

If additional authority is required due to unforeseen circumstances, the government must introduce supplementary Estimates of Expenditure and a supplementary appropriation act when the Legislature is in session, or obtain authority through a special warrant if the Legislature has recessed or adjourned for at least 10 days. Supplementary Estimates of Expenditure form part of the total voted expenditure authority for that year.

### **Enabling Appropriations and Emergency Expenditures**

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

### **Recoveries**

To ensure more transparency respecting inter-departmental transactions where an appropriation in one department has implications on an appropriation in another department, the Estimates of Expenditure identify the total costs of operating the various programs throughout departmental appropriations through the allocation of overhead costs to programs. Cost recoveries include expenditures for insurance, grants in lieu of taxes, and certain employee benefits. Cost recoveries are either noted in a separate sub-appropriation called “Less: Recoverable from Other Appropriations” or listed as a part of recovery authority in a sub-appropriation. This designates that part or all of the costs of this program are recovered from other programs by charging appropriations either in that department or in other departments. Recoveries for services provided to programs not within the departments are deposited into general revenue.

## OVERVIEW

### **Special Operating Agencies**

Special operating agencies (SOAs) are service operations that are more directly responsible for their operating results. These agencies can provide direct public services, internal services to government, or regulatory and enforcement programs. SOAs are designated by regulation and operate under a charter approved by the Minister of Finance. Operating funding for SOAs is normally not required in the annual Estimates of Expenditure, as they are generally self-financing through their various fees and rates. Although SOAs can receive Part D loan authority for capital asset acquisitions, each SOA is referenced in the estimates of the department responsible.

### **Estimates Supplements**

Additional detail on Estimates of Expenditure for individual departments is available in the Supplement to the Estimates of Expenditure document that is produced by each department and tabled in the Legislative Assembly in advance of Committee of Supply.

### **Ministerial Accountability**

The Estimates of Expenditure reflect the withholding of 20 per cent of ministerial salaries, as stipulated in The Fiscal Responsibility and Taxpayer Protection Act.

**PART A - OPERATING  
GENERAL STATUTORY APPROPRIATIONS AND EXPENDITURE AUTHORITY**

	<b>2026/27</b>	CHANGE FROM	2025/26
	<b>\$ (000s)</b>	2025/26	\$ (000s)*
		%	
Total General Statutory Appropriations . . . . .	<b>2,220,555</b>	1.9	2,179,449
Total Sums to be Voted . . . . .	<b>20,848,267</b>	6.3	19,620,754
Total Non-Voted . . . . .	<b>637,279</b>	6.0	601,419
<b>TOTAL PART A - OPERATING</b>	<b>23,706,101</b>	5.8	22,401,622

**\* RECONCILIATION STATEMENT  
\$ (000s)**

	GENERAL STATUTORY APPROPRIATIONS	SUMS TO BE VOTED	NON-VOTED SUMS	TOTAL
<b>PART A - OPERATING</b>				
Printed Estimates of Expenditure 2025/26 . . . . .	2,179,449	19,611,654	601,419	22,392,522
Transfer to:				
- Revenue . . . . .	-	9,100	-	9,100
Estimates of Expenditure 2025/26 (Adjusted) . . . . .	2,179,449	19,620,754	601,419	22,401,622

**PART A - OPERATING  
OPERATING VERSUS CAPITAL COSTS**

	\$ (000s)		COSTS RELATED TO CAPITAL ASSETS*		TOTAL
	OPERATING	CAPITAL GRANTS	GENERAL ASSETS	INFRASTRUCTURE ASSETS	
Legislative Assembly					
• Statutory . . . . .	27,032	-	-	-	27,032
• Other . . . . .	41,774	-	177	-	41,951
Executive Council . . . . .	4,090	-	-	-	4,090
Advanced Education and Training . . . . .	1,014,776	-	188	-	1,014,964
Agriculture . . . . .	232,613	2,095	1,175	-	235,883
Business, Mining, Trade and Job Creation . . . . .	199,462	-	665	-	200,127
Education and Early Childhood Learning . . . . .	2,539,534	199,125	58	-	2,738,717
Employee Pensions and Other Costs . . . . .	39,876	-	-	-	39,876
Environment and Climate Change . . . . .	120,942	-	1,690	8,072	130,704
Families . . . . .	2,280,864	-	102	-	2,280,966
Finance . . . . .	74,683	-	337	-	75,020
Health, Seniors and Long-Term Care . . . . .	9,709,082	296,499	289	-	10,005,870
Housing, Addictions and Homelessness . . . . .	755,209	820	-	-	756,029
Innovation and New Technology . . . . .	121,312	-	10,828	-	132,140
Justice . . . . .	921,313	-	2,589	-	923,902
Labour and Immigration . . . . .	40,191	-	-	-	40,191
Municipal and Northern Relations . . . . .	623,300	171,497	11,190	-	805,987
Natural Resources and Indigenous Futures . . . . .	143,603	-	9,132	365	153,100
Public Service Commission . . . . .	31,739	-	-	-	31,739
Public Service Delivery . . . . .	188,356	-	46,361	-	234,717
Sport, Culture, Heritage and Tourism . . . . .	94,765	-	10	-	94,775
Transportation and Infrastructure . . . . .	215,925	-	7,575	326,945	550,445
Enabling Appropriations . . . . .	270,628	-	-	-	270,628
Emergency Expenditures . . . . .	50,000	-	-	-	50,000
Tax Credits					
• Statutory . . . . .	75,500	-	-	-	75,500
• Other . . . . .	673,725	-	-	-	673,725
Public Debt (Statutory) . . . . .	2,118,023	-	-	-	2,118,023
<b>TOTAL PART A - OPERATING</b>	<u>22,608,317</u>	<u>670,036</u>	<u>92,366</u>	<u>335,382</u>	<u>23,706,101</u>

\* Includes amortization costs related to tangible capital assets acquired in the past as well as those to be acquired in 2026/27.

**PART A - OPERATING  
COMPARATIVE STATEMENT OF EXPENDITURE**

	<b>2026/27</b>	CHANGE FROM	2025/26
	<b>\$ (000s)</b>	2025/26 %	\$ (000s)
Legislative Assembly			
• Statutory .....	<b>27,032</b>	14.9	23,535
• Other .....	<b>41,951</b>	3.4	40,565
Executive Council .....	<b>4,090</b>	-	4,088
Advanced Education and Training .....	<b>1,014,964</b>	2.7	988,501
Agriculture .....	<b>235,883</b>	3.0	228,925
Business, Mining, Trade and Job Creation .....	<b>200,127</b>	6.9	187,260
Education and Early Childhood Learning .....	<b>2,738,717</b>	4.1	2,631,089
Employee Pensions and Other Costs .....	<b>39,876</b>	37.0	29,101
Environment and Climate Change .....	<b>130,704</b>	11.4	117,321
Families .....	<b>2,280,966</b>	2.2	2,231,563
Finance .....	<b>75,020</b>	3.4	72,582
Health, Seniors and Long-Term Care .....	<b>10,005,870</b>	10.6	9,045,068
Housing, Addictions and Homelessness .....	<b>756,029</b>	(0.7)	761,308
Innovation and New Technology .....	<b>132,140</b>	(33.1)	197,463
Justice .....	<b>923,902</b>	4.4	884,903
Labour and Immigration .....	<b>40,191</b>	2.1	39,352
Municipal and Northern Relations .....	<b>805,987</b>	6.5	756,846
Natural Resources and Indigenous Futures .....	<b>153,100</b>	4.3	146,828
Public Service Commission .....	<b>31,739</b>	3.0	30,803
Public Service Delivery .....	<b>234,717</b>	10.5	212,477
Sport, Culture, Heritage and Tourism .....	<b>94,775</b>	2.7	92,266
Transportation and Infrastructure .....	<b>550,445</b>	0.3	549,047
Enabling Appropriations .....	<b>270,628</b>	(12.0)	307,482
Emergency Expenditures .....	<b>50,000</b>	-	50,000
Tax Credits			
• Statutory .....	<b>75,500</b>	18.9	63,500
• Other .....	<b>673,725</b>	9.1	617,335
Public Debt (Statutory) .....	<b>2,118,023</b>	1.2	2,092,414
<b>TOTAL PART A - OPERATING</b>	<b>23,706,101</b>	5.8	22,401,622

**PART B - CAPITAL INVESTMENT  
GENERAL STATUTORY APPROPRIATIONS AND EXPENDITURE AUTHORITY**

	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
Total General Statutory Appropriations . . . . .	<b>10,000</b>	-	10,000
Total Capital Investment to be Voted . . . . .	<b>961,945</b>	7.7	893,116
<b>TOTAL PART B - CAPITAL INVESTMENT</b>	<b>971,945</b>	7.6	903,116

**\* RECONCILIATION STATEMENT  
\$ (000s)**

	GENERAL STATUTORY APPROPRIATIONS	SUMS TO BE VOTED	TOTAL
<b>PART B - CAPITAL INVESTMENT</b>			
Printed Estimates of Expenditure 2025/26 . . . . .	10,000	893,116	903,116
Estimates of Expenditure 2025/26 (Adjusted) . . . . .	10,000	893,116	903,116

**PART B - CAPITAL INVESTMENT  
COMPARATIVE STATEMENT OF EXPENDITURE**

	<b>2026/27</b>	CHANGE FROM	2025/26
	<b>\$ (000s)</b>	2025/26 %	\$ (000s)
Legislative Assembly . . . . .	-	-	1,986
Agriculture . . . . .	<b>2,600</b>	3.5	2,511
Business, Mining, Trade and Job Creation . . . . .	<b>570</b>	-	570
Education and Early Childhood Learning . . . . .	<b>105,000</b>	408.1	20,665
Environment and Climate Change . . . . .	<b>10,200</b>	0.7	10,130
Innovation and New Technology . . . . .	<b>5,200</b>	-	5,200
Justice . . . . .	<b>2,700</b>	1.2	2,667
Municipal and Northern Relations . . . . .	<b>1,600</b>	5.8	1,512
Natural Resources and Indigenous Futures . . . . .	<b>7,500</b>	0.6	7,454
Public Service Delivery . . . . .	<b>90,000</b>	(14.6)	105,421
Transportation and Infrastructure . . . . .	<b>605,250</b>	1.7	595,000
Internal Service Adjustments (an Enabling Appropriation) . . . . .	<b>141,325</b>	(5.8)	150,000
<b>TOTAL PART B - CAPITAL INVESTMENT</b>	<b>971,945</b>	7.6	903,116

**PART C - LOANS AND GUARANTEES  
AUTHORITY TO BE VOTED**

	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
Total Loans and Guarantees to be Voted .....	<u><b>928,678</b></u>	(1.2)	<u>939,628</u>
<b>TOTAL PART C - LOANS AND GUARANTEES</b>	<u><b>928,678</b></u>	(1.2)	<u>939,628</u>

**\* RECONCILIATION STATEMENT  
\$ (000s)**

	GENERAL STATUTORY APPROPRIATIONS	SUMS TO BE VOTED	TOTAL
<b>PART C - LOANS AND GUARANTEES</b>			
Printed Estimates of Expenditure 2025/26 .....	-	<u>939,628</u>	<u>939,628</u>
Estimates of Expenditure 2025/26 (Adjusted) .....	-	<u>939,628</u>	<u>939,628</u>

**PART C - LOANS AND GUARANTEES  
COMPARATIVE STATEMENT OF EXPENDITURE**

	<b>2026/27</b>	CHANGE FROM	2025/26
	<b>\$ (000s)</b>	2025/26 %	\$ (000s)
Advanced Education and Training .....	<b>132,048</b>	9.6	120,498
Agriculture.....	<b>247,430</b>	-	247,430
Business, Mining, Trade and Job Creation.....	<b>60,000</b>	-	60,000
Housing, Addictions and Homelessness .....	<b>21,700</b>	44.7	15,000
Municipal and Northern Relations .....	<b>75,000</b>	(28.0)	104,200
Natural Resources and Indigenous Futures .....	<b>67,500</b>	-	67,500
Internal Service Adjustments (an Enabling Appropriation).....	<b>325,000</b>	-	325,000
<b>TOTAL PART C - LOANS AND GUARANTEES</b>	<b>928,678</b>	(1.2)	939,628

**PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT  
AUTHORITY TO BE VOTED**

	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
Total Other Reporting Entities Capital Investment to be Voted . . . . .	<u>2,138,765</u>	51.8	<u>1,408,835</u>
<b>TOTAL PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>	<u><b>2,138,765</b></u>	51.8	<u><b>1,408,835</b></u>

**\* RECONCILIATION STATEMENT  
\$ (000s)**

	GENERAL STATUTORY APPROPRIATIONS	SUMS TO BE VOTED	TOTAL
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>			
Printed Estimates of Expenditure 2025/26 . . . . .	-	1,408,835	1,408,835
Estimates of Expenditure 2025/26 (Adjusted). . . . .	-	1,408,835	1,408,835

**PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT  
COMPARATIVE STATEMENT OF EXPENDITURE**

	<b>2026/27</b>	CHANGE FROM	2025/26
	<b>\$ (000s)</b>	2025/26	2025/26
		%	\$ (000s)
Advanced Education and Training . . . . .	<b>42,500</b>	-	42,500
Education and Early Childhood Learning . . . . .	<b>95,500</b>	(45.2)	174,335
Finance . . . . .	<b>561,000</b>	111.7	265,000
Health, Seniors and Long-Term Care . . . . .	<b>535,000</b>	(2.7)	550,000
Housing, Addictions and Homelessness . . . . .	<b>78,000</b>	-	78,000
Municipal and Northern Relations . . . . .	<b>50,000</b>	-	50,000
Internal Service Adjustments (an Enabling Appropriation) . . . . .	<b>776,765</b>	212.0	249,000
<b>TOTAL PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>	<b>2,138,765</b>	51.8	1,408,835

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>LEGISLATIVE ASSEMBLY (1)</b>			
<b>PART A - OPERATING (STATUTORY)</b>			
1. Indemnities (Statutory) . . . . .	7,324	2.8	7,127
2. Retirement Provisions (Statutory) . . . . .	3,394	0.1	3,390
3. Members' Expenses (Statutory) . . . . .	11,814	2.6	11,518
4. Election Financing (Statutory) . . . . .	4,500	200.0	1,500
<b>SUBTOTAL</b>	<b>27,032</b>	14.9	23,535
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
5. Other Assembly Expenditures . . . . .	13,912	4.1	13,364
6. Office of the Auditor General . . . . .	8,885	3.4	8,592
7. Office of the Ombudsman . . . . .	6,155	6.0	5,808
8. Office of the Chief Electoral Officer . . . . .	3,074	2.0	3,015
9. Office of the Advocate for Children and Youth . . . . .	7,667	(10.1)	8,530
10. Office of the Ethics Commissioner, Lobbyist Registrar, Information and Privacy Adjudicator . . . . .	674	1.8	662
11. Office of the Seniors' Advocate . . . . .	1,407	181.4	500
<b>SUBTOTAL</b>	<b>41,774</b>	3.2	40,471
<b>PART A - OPERATING (NON-VOTED)</b>			
12. Costs Related to Capital Assets . . . . .	177	88.3	94
<b>TOTAL PART A - OPERATING</b>	<b>68,983</b>	7.6	64,100
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures . . . . .	41,774	3.2	40,471
Capital Grants . . . . .	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>41,774</b>	3.2	40,471
Statutory . . . . .	27,032	14.9	23,535
Costs Related to Capital Assets			
General Assets . . . . .	177	88.3	94
Infrastructure Assets . . . . .	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>68,983</b>	7.6	64,100

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	<b>CHANGE FROM 2025/26 %</b>	<b>2025/26 \$ (000s)*</b>
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**LEGISLATIVE ASSEMBLY (1) Continued**

**PART B - CAPITAL INVESTMENT**

1. Capital Assets			
General Assets .....	-	-	1,986
<b>TOTAL PART B - CAPITAL INVESTMENT</b>	<b>-</b>	<b>-</b>	<b>1,986</b>

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	63,600
Transfer from:	
- Enabling Appropriations .....	500
Estimates of Expenditure 2025/26 (Adjusted) .....	64,100

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>LEGISLATIVE ASSEMBLY (1) Continued</b>				
<b>PART A - OPERATING</b>				
<b>S</b>	1.	INDEMNITIES (STATUTORY).....	<b>7,324</b>	7,127
		Provides indemnities and benefits to the members of the Legislative Assembly.		
	(a)	Members		
	(1)	Salaries and Employee Benefits	<b>6,402</b>	6,230
	(b)	Additional Indemnities		
	(1)	Salaries and Employee Benefits	<b>288</b>	280
	(c)	MLA Employer Share Benefits		
	(1)	Salaries and Employee Benefits	<b>634</b>	617
<b>S</b>	2.	RETIREMENT PROVISIONS (STATUTORY) .....	<b>3,394</b>	3,390
		Provides for pension payments to retired members and matching registered retirement savings plan contributions for members.		
	(a)	Pensions and Refund		
	(1)	Salaries and Employee Benefits	<b>3,378</b>	3,382
	(b)	Registered Retirement Savings Plan		
	(1)	Salaries and Employee Benefits	<b>16</b>	8
<b>S</b>	3.	MEMBERS' EXPENSES (STATUTORY) .....	<b>11,814</b>	11,518
		Provides reimbursement of various expenses related to functions and special duties performed by members.		
	(a)	Constituency Expenses		
	(1)	Other Expenditures	<b>3,813</b>	3,713
	(b)	Constituency Office Rent Expenses		
	(1)	Other Expenditures	<b>1,848</b>	1,799
	(c)	Temporary Residence and Living Expenses		
	(1)	Other Expenditures	<b>557</b>	546
	(d)	Commuting Expenses		
	(1)	Other Expenditures	<b>8</b>	8
	(e)	Travel Expenses		
	(1)	Other Expenditures	<b>813</b>	788
	(f)	Special Supplies and Operating Payments		
	(1)	Other Expenditures	<b>217</b>	213

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>LEGISLATIVE ASSEMBLY (1) Continued</b>				
	(g)	Printing and Franking		
	(1)	Other Expenditures	<b>500</b>	500
	(h)	Committee Expenses		
	(1)	Other Expenditures	<b>5</b>	5
	(i)	Constituency Assistants' Expenses		
	(1)	Salaries and Employee Benefits	<b>4,053</b>	3,946
<b>S</b>	4.	ELECTION FINANCING (STATUTORY) .....	<b>4,500</b>	1,500
		Provides for electoral expenses related to by-elections and general elections in the province. The Electoral Divisions Act provides support to an independent commission that reviews the boundaries of electoral divisions every 10 years.		
	(a)	The Elections Act Expenses		
	(1)	Other Expenditures	<b>4,360</b>	1,415
	(b)	The Election Financing Act Expenses		
	(1)	Other Expenditures	<b>140</b>	85
<b>1.1</b>	5.	OTHER ASSEMBLY EXPENDITURES .....	<b>13,912</b>	13,364
		Provides administrative support for the Legislative Assembly.		
	(a)	Assembly Expenses		
	(1)	Salaries and Employee Benefits	<b>11,002</b>	10,500
	(2)	Other Expenditures	<b>2,910</b>	2,864
		Subtotal (a)	<b>13,912</b>	13,364
<b>1.2</b>	6.	OFFICE OF THE AUDITOR GENERAL .....	<b>8,885</b>	8,592
		Provides for an independent audit of the Consolidated Fund and various boards, commissions, and other government agencies and reporting thereon, in accordance with the provisions of The Auditor General Act.		
	(a)	Office of the Auditor General		
	(1)	Salaries and Employee Benefits	<b>7,404</b>	7,112
	(2)	Other Expenditures	<b>1,481</b>	1,480
		Subtotal (a)	<b>8,885</b>	8,592

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>LEGISLATIVE ASSEMBLY (1) Continued</b>				
<b>1.3</b>	7.	OFFICE OF THE OMBUDSMAN .....	<b>6,155</b>	5,808
		Receives and investigates complaints under The Ombudsman Act, The Freedom of Information and Protection of Privacy Act, The Personal Health Information Act and disclosures of wrongdoing under The Public Interest Disclosure (Whistleblower Protection) Act. Obtains redress of grievance where the complaint is valid and redress possible. Reviews protection of privacy issues and concerns about the security of personal information.		
	(a)	Office of the Ombudsman		
		(1) Salaries and Employee Benefits	<b>5,065</b>	4,754
		(2) Other Expenditures	<b>1,090</b>	1,054
		Subtotal (a)	<b>6,155</b>	5,808
<b>1.4</b>	8.	OFFICE OF THE CHIEF ELECTORAL OFFICER .....	<b>3,074</b>	3,015
		Provides for the registration of voters and supervision of, and reporting on, elections pursuant to The Elections Act. Ensures compliance and public disclosure on an annual and electoral basis in relation to political parties, candidates and constituency associations pursuant to The Election Financing Act.		
	(a)	Office of the Chief Electoral Officer		
		(1) Salaries and Employee Benefits	<b>2,723</b>	2,664
		(2) Other Expenditures	<b>351</b>	351
		Subtotal (a)	<b>3,074</b>	3,015
<b>1.5</b>	9.	OFFICE OF THE ADVOCATE FOR CHILDREN AND YOUTH .....	<b>7,667</b>	8,530
		The Advocate for Children and Youth represents the rights, interests, and viewpoints of children and youth throughout Manitoba who are receiving, or are entitled to be receiving, any designated or reviewable service as described in The Advocate for Children and Youth Act. The Advocate is empowered by legislation to review and investigate, make formal recommendations, and to report publicly on any matter under The Advocate for Children and Youth Act relating to the welfare and interests of Manitoba's children and youth.		
	(a)	Office of the Advocate for Children and Youth		
		(1) Salaries and Employee Benefits	<b>6,014</b>	5,857
		(2) Other Expenditures	<b>1,653</b>	2,673
		Subtotal (a)	<b>7,667</b>	8,530

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>LEGISLATIVE ASSEMBLY (1) Continued</b>				
<b>1.6</b>	10.	OFFICE OF THE ETHICS COMMISSIONER, LOBBYIST REGISTRAR, INFORMATION AND PRIVACY ADJUDICATOR .....	<b>674</b>	662
		The role of the Ethics Commissioner is to promote understanding by Members and former Members of the Legislative Assembly of their obligations under The Conflict of Interest (Members and Ministers) Act. The Commissioner also investigates alleged breaches of the Act and provides reports of those inquiries to the Legislative Assembly.		
		The Office of the Lobbyist Registrar ensures transparent and ethical lobbying by administering The Lobbyists Registration Act. Responsibilities include maintaining a searchable registry of information reported by lobbyists, providing education to stakeholders and verifying that lobbyists comply with requirements at the provincial level.		
		The role of the Information and Privacy Adjudicator is to provide resolution of situations where a public body declines to accept the recommendation of the Ombudsman under The Freedom of Information and Protection of Privacy Act (FIPPA) and The Personal Health Information Act (PHIA).		
	(a)	Office of the Ethics Commissioner, Lobbyist Registrar, Information and Privacy Adjudicator		
	(1)	Salaries and Employee Benefits	<b>298</b>	286
	(2)	Other Expenditures	<b>376</b>	376
		Subtotal (a)	<b>674</b>	662
<b>1.7</b>	11.	OFFICE OF THE SENIORS' ADVOCATE .....	<b>1,407</b>	500
		The Seniors' Advocate represents the rights, interests, and viewpoints of seniors (65+) throughout Manitoba. The Seniors' Advocate is empowered by legislation to identify, review, analyze and make recommendations on systemic problems or concerns for the well-being, quality of life and independence of seniors.		
	(a)	Office of the Seniors' Advocate		
	(1)	Salaries and Employee Benefits	<b>918</b>	313
	(2)	Other Expenditures	<b>489</b>	187
		Subtotal (a)	<b>1,407</b>	500

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>LEGISLATIVE ASSEMBLY (1) Continued</b>				
<b>NV</b>	12.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED) .....	<b>177</b>	94
		Provides for costs related to capital assets.		
	(a)	General Assets		
	(1)	Amortization Expense	<b>177</b>	94
<b>PART B - CAPITAL INVESTMENT</b>				
<b>1.8</b>	1.	CAPITAL ASSETS .....	-	1,986
		Provides for any leasehold improvements of leased accommodations.		
	(a)	General Assets	-	1,986

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>EXECUTIVE COUNCIL (2)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. General Administration.....	4,090	-	4,088
<b>TOTAL PART A - OPERATING</b>	<b>4,090</b>	-	<b>4,088</b>
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures.....	4,090	-	4,088
Capital Grants.....	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>4,090</b>	-	<b>4,088</b>
Costs Related to Capital Assets			
General Assets.....	-	-	-
Infrastructure Assets.....	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>4,090</b>	-	<b>4,088</b>

**\* RECONCILIATION STATEMENT**  
\$ (000s)

<b>PART A - OPERATING</b>	
Printed Estimates of Expenditure 2025/26 .....	3,634
Transfer from:	
- Finance .....	121
- Enabling Appropriations.....	527
Transfer to:	
- Finance .....	(194)
Estimates of Expenditure 2025/26 (Adjusted).....	<u>4,088</u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>EXECUTIVE COUNCIL (2) Continued</b>				
<b>PART A - OPERATING</b>				
2.1	1.	GENERAL ADMINISTRATION .....	<b>4,090</b>	4,088
		Includes executive compensation and support for the Premier's Office, Executive Council operations and regional Cabinet offices.		
	(a)	Premier and President of the Executive Council's Salary		
	(1)	Salaries and Employee Benefits	<b>75</b>	73
	(b)	Management and Administration		
	(1)	Salaries and Employee Benefits	<b>3,754</b>	3,754
	(2)	Other Expenditures	<b>261</b>	261
		Subtotal (b)	<b>4,015</b>	4,015

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>ADVANCED EDUCATION AND TRAINING (44)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Administration .....	4,228	3.9	4,071
2. Advanced Education .....	912,552	2.4	890,984
3. Student Access and Success .....	97,996	5.3	93,070
<b>SUBTOTAL</b>	<b>1,014,776</b>	2.7	988,125
<b>PART A - OPERATING (NON-VOTED)</b>			
4. Costs Related to Capital Assets .....	188	(50.0)	376
<b>TOTAL PART A - OPERATING</b>	<b>1,014,964</b>	2.7	988,501
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	1,014,776	2.7	988,125
Capital Grants .....	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>1,014,776</b>	2.7	988,125
Costs Related to Capital Assets			
General Assets .....	188	(50.0)	376
Infrastructure Assets .....	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>1,014,964</b>	2.7	988,501
<b>PART C - LOANS AND GUARANTEES</b>			
<b>TOTAL PART C - LOANS AND GUARANTEES</b>	<b>132,048</b>	9.6	120,498
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>			
<b>TOTAL PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>	<b>42,500</b>	-	42,500

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
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**ADVANCED EDUCATION AND TRAINING (44) Continued**

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	997,955
Transfer from:	
- Enabling Appropriations .....	4,500
Transfer to:	
- Innovation and New Technology .....	<u>(13,954)</u>
Estimates of Expenditure 2025/26 (Adjusted) .....	<u><u>988,501</u></u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>ADVANCED EDUCATION AND TRAINING (44) Continued</b>				
<b>PART A - OPERATING</b>				
<b>44.1</b>	1.	ADMINISTRATION .....	<b>4,228</b>	4,071
		Provides corporate leadership, analysis, strategic advice, co-ordination and support on key strategic priorities as well as financial services to support the department and related agencies in achieving their mandates.		
	(a)	Minister's Salary		
		(1) Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
		(1) Salaries and Employee Benefits	<b>1,120</b>	1,035
		(2) Other Expenditures	<b>83</b>	83
		Subtotal (b)	<b>1,203</b>	1,118
	(c)	Finance and Administration		
		(1) Salaries and Employee Benefits	<b>1,281</b>	1,208
		(2) Other Expenditures	<b>92</b>	92
		Subtotal (c)	<b>1,373</b>	1,300
	(d)	Policy and Performance		
		(1) Salaries and Employee Benefits	<b>1,335</b>	1,337
		(2) Other Expenditures	<b>268</b>	268
		Subtotal (d)	<b>1,603</b>	1,605
<b>44.2</b>	2.	ADVANCED EDUCATION .....	<b>912,552</b>	890,984
		Advanced Education provides direction, funding, and/or regulatory oversight to Manitoba's publicly funded universities, colleges, private religious institutions and private vocational institutions to ensure positive outcomes for students, communities and the economy. The division is responsible for ensuring a sustainable, fiscally responsible and accountable post-secondary education system that delivers programs aligned with workforce needs.		
	(a)	Advanced Education		
		(1) Salaries and Employee Benefits	<b>2,800</b>	2,715
		(2) Other Expenditures	<b>574</b>	574
		(3) Grant Assistance	<b>898,678</b>	877,195
		Subtotal (a)	<b>902,052</b>	880,484
	(b)	Manitoba Scholarship and Bursary Initiative		
		(1) Grant Assistance	<b>10,500</b>	10,500

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>ADVANCED EDUCATION AND TRAINING (44) Continued</b>				
<b>44.3</b>	3.	STUDENT ACCESS AND SUCCESS. ....	<b>97,996</b>	93,070
		Student Access and Success supports learners to achieve their goals by providing access to high-quality adult literacy and learning programs and financial supports for post-secondary education. The division provides Manitobans with the skills and resources to pursue educational pathways and employment opportunities, participate in the community and contribute to a growing economy.		
	(a)	Student Access and Success		
	(1)	Salaries and Employee Benefits	<b>5,072</b>	4,872
	(2)	Other Expenditures	<b>1,803</b>	1,774
	(3)	Grant Assistance	<b>46,849</b>	46,149
		Subtotal (a)	<b>53,724</b>	52,795
	(b)	Student Loan Administration		
	(1)	Other Expenditures	<b>44,272</b>	40,275
<b>NV</b>	4.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED). ....	<b>188</b>	376
		Provides for costs related to capital assets.		
	(a)	General Assets		
	(1)	Amortization Expense	<b>188</b>	376
<b>PART C - LOANS AND GUARANTEES</b>				
<b>44.4</b>	44.	LOANS AND GUARANTEES PROGRAMS. ....	<b>132,048</b>	120,498
		Provides expenditure authority for non-budgetary capital and operating investment requirements.		
	(a)	Manitoba Student Aid	<b>132,048</b>	120,498
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>				
<b>44.5</b>	44.	OTHER REPORTING ENTITIES CAPITAL INVESTMENT. ....	<b>42,500</b>	42,500
		Provides for the development or enhancement of strategic infrastructure, equipment and information technology systems.		
	(a)	Post-Secondary Institutions	<b>42,500</b>	42,500

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>AGRICULTURE (3)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Financial and Administrative Services .....	4,618	4.5	4,419
2. Risk Management, Credit and Income Support Programs.....	171,798	2.7	167,279
3. Industry Advancement .....	25,984	4.1	24,952
4. Agriculture Production, Innovation and Resilience .....	17,369	4.4	16,641
5. Strategic Planning, Policy and Programs.....	14,939	3.1	14,493
<b>SUBTOTAL</b>	<b>234,708</b>	3.0	227,784
<b>PART A - OPERATING (NON-VOTED)</b>			
6. Costs Related to Capital Assets.....	1,175	3.0	1,141
<b>TOTAL PART A - OPERATING</b>	<b>235,883</b>	3.0	228,925
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	232,613	3.1	225,689
Capital Grants.....	2,095	-	2,095
<b>TOTAL TO BE VOTED</b>	<b>234,708</b>	3.0	227,784
Costs Related to Capital Assets			
General Assets .....	1,175	3.0	1,141
Infrastructure Assets .....	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>235,883</b>	3.0	228,925
<b>PART B - CAPITAL INVESTMENT</b>			
3. Capital Assets			
General Assets .....	2,600	3.5	2,511
Infrastructure Assets .....	-	-	-
<b>TOTAL PART B - CAPITAL INVESTMENT</b>	<b>2,600</b>	3.5	2,511
<b>PART C - LOANS AND GUARANTEES</b>			
<b>TOTAL PART C - LOANS AND GUARANTEES</b>	<b>247,430</b>	-	247,430

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
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**AGRICULTURE (3) Continued**

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	228,975
Transfer to:	
- Natural Resources and Indigenous Futures .....	(50)
Estimates of Expenditure 2025/26 (Adjusted).....	<u>228,925</u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>AGRICULTURE (3) Continued</b>				
<b>PART A - OPERATING</b>				
<b>3.1</b>	<b>1.</b>	<b>FINANCIAL AND ADMINISTRATIVE SERVICES .....</b>	<b>4,618</b>	4,419
		Provides executive planning, management and comptrollership of departmental policies, programs and resources. Delivers central administrative and financial reporting services across the department.		
	(a)	Minister's Salary		
		(1) Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
		(1) Salaries and Employee Benefits	<b>1,136</b>	1,112
		(2) Other Expenditures	<b>80</b>	80
		Subtotal (b)	<b>1,216</b>	1,192
	(c)	Fiscal Planning and Reporting		
		(1) Salaries and Employee Benefits	<b>1,828</b>	1,704
		(2) Other Expenditures	<b>259</b>	259
		Subtotal (c)	<b>2,087</b>	1,963
	(d)	Comptrollership		
		(1) Salaries and Employee Benefits	<b>1,061</b>	1,011
		(2) Other Expenditures	<b>155</b>	155
		(3) Grant Assistance	<b>50</b>	50
		Subtotal (d)	<b>1,266</b>	1,216

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>AGRICULTURE (3) Continued</b>				
3.2	2.	RISK MANAGEMENT, CREDIT AND INCOME SUPPORT PROGRAMS . . . . .	<b>171,798</b>	167,279
		<i>Manitoba Agricultural Services Corporation:</i> Supports the sustainability, development and diversification of agriculture in Manitoba by providing unique insurance, targeted lending and access to agricultural services.		
		<i>Agricultural Business Risk Management:</i> Provides Manitoba's share of assistance under risk management programs intended to help farmers manage significant financial risks to their operations. Expenditure estimates for AgriInsurance use actuarial methodologies; and for AgriStability and AgriInvest use forecast-based modelling informed by program participation, global economic and farm income variables.		
		<i>Farmland School Tax Rebate:</i> Provides rebates of the school taxes charged on farmland.		
	(a)	Manitoba Agricultural Services Corporation Administration and Lending Costs		
		(1) Grant Assistance	<b>18,857</b>	17,877
	(b)	AgriInsurance		
		(1) Grant Assistance	<b>71,755</b>	75,636
	(c)	Wildlife Damage Compensation		
		(1) Grant Assistance	<b>7,777</b>	6,976
	(d)	Less Recoverable: Interest from Lending		
		(1) Grant Assistance	<b>(14,400)</b>	(14,400)
	(e)	AgriStability		
		(1) Grant Assistance	<b>45,672</b>	42,184
	(f)	AgriInvest		
		(1) Grant Assistance	<b>18,539</b>	15,966
	(g)	Farmland School Tax Rebate		
		(1) Grant Assistance	<b>23,598</b>	23,040

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>AGRICULTURE (3) Continued</b>				
<b>3.3</b>	<b>3.</b>	<b>INDUSTRY ADVANCEMENT . . . . .</b>	<b>25,984</b>	24,952
		Enables sustainable growth, market access and resilience of the agriculture and agri-food industries and supports animal health, animal welfare and food safety through evidence-based programs, services and regulatory activities.		
	(a)	Industry Development		
		(1) Salaries and Employee Benefits	<b>2,812</b>	2,768
		(2) Other Expenditures	<b>487</b>	487
		(3) Grant Assistance	<b>1,842</b>	1,532
		Subtotal (a)	<b>5,141</b>	4,787
	(b)	Value Added		
		(1) Salaries and Employee Benefits	<b>2,413</b>	2,328
		(2) Other Expenditures	<b>1,190</b>	1,187
		Subtotal (b)	<b>3,603</b>	3,515
	(c)	Food Safety and Inspection		
		(1) Salaries and Employee Benefits	<b>3,150</b>	3,101
		(2) Other Expenditures	<b>541</b>	525
		Subtotal (c)	<b>3,691</b>	3,626
	(d)	Animal Health and Welfare		
		(1) Salaries and Employee Benefits	<b>7,913</b>	7,496
		(2) Other Expenditures	<b>5,215</b>	5,007
		(3) Grant Assistance	<b>421</b>	521
		Subtotal (d)	<b>13,549</b>	13,024

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>AGRICULTURE (3) Continued</b>				
<b>3.4</b>	<b>4.</b>	<b>AGRICULTURE PRODUCTION, INNOVATION AND RESILIENCE. . . . .</b>	<b>17,369</b>	16,641
		Enables resilient agri-ecosystems and sustainable production of crops and livestock through science-based innovation, programming and extension to address key challenges and opportunities of the agriculture sector.		
	(a)	Sustainable Agriculture		
		(1) Salaries and Employee Benefits	<b>3,637</b>	3,369
		(2) Other Expenditures	<b>1,080</b>	1,080
		Subtotal (a)	<b>4,717</b>	4,449
	(b)	Agriculture Production		
		(1) Salaries and Employee Benefits	<b>4,134</b>	3,921
		(2) Other Expenditures	<b>726</b>	726
		Subtotal (b)	<b>4,860</b>	4,647
	(c)	Science, Innovation and Extension		
		(1) Salaries and Employee Benefits	<b>4,106</b>	3,862
		(2) Other Expenditures	<b>1,340</b>	1,337
		(3) Grant Assistance	<b>346</b>	346
		Subtotal (c)	<b>5,792</b>	5,545
	(d)	Sustainable Agriculture Incentives Program		
		(1) Grant Assistance	<b>2,000</b>	2,000

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>AGRICULTURE (3) Continued</b>				
<b>3.5</b>	5.	STRATEGIC PLANNING, POLICY AND PROGRAMS .....	<b>14,939</b>	14,493
		Leads policy and program development and delivery that fosters an environment for competitiveness, adaptability, sustainability and public trust of Manitoba's agriculture, agri-food and agri-product sectors.		
	(a)	Policy and Legislation		
		(1) Salaries and Employee Benefits	<b>3,297</b>	3,138
		(2) Other Expenditures	<b>656</b>	656
		(3) Grant Assistance	<b>1,119</b>	1,119
		Subtotal (a)	<b>5,072</b>	4,913
	(b)	Strategic Analysis and Systems Support		
		(1) Salaries and Employee Benefits	<b>3,286</b>	3,137
		(2) Other Expenditures	<b>563</b>	509
		Subtotal (b)	<b>3,849</b>	3,646
	(c)	Client Services and Program Administration		
		(1) Salaries and Employee Benefits	<b>2,665</b>	2,584
		(2) Other Expenditures	<b>353</b>	350
		(3) Grant Assistance	<b>3,000</b>	3,000
		Subtotal (c)	<b>6,018</b>	5,934

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>AGRICULTURE (3) Continued</b>				
<b>NV</b>	6.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED).....	<b>1,175</b>	1,141
		Provides for costs related to capital assets.		
	(a)	General Assets		
	(1)	Amortization Expense	<b>1,175</b>	1,141
<b>PART B - CAPITAL INVESTMENT</b>				
<b>3.6</b>	3.	CAPITAL ASSETS.....	<b>2,600</b>	2,511
		Provides for the acquisition of equipment.		
	(a)	General Assets	<b>2,600</b>	2,511
<b>PART C - LOANS AND GUARANTEES</b>				
<b>3.7</b>	3.	LOANS AND GUARANTEES PROGRAMS.....	<b>247,430</b>	247,430
		Provides expenditure authority for non-budgetary capital and operating investment requirements.		
	(a)	Manitoba Agricultural Services Corporation	<b>247,430</b>	247,430

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>BUSINESS, MINING, TRADE AND JOB CREATION (10)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Administration and Finance.....	6,272	6.3	5,900
2. Investment and Trade.....	34,090	0.7	33,856
3. Workforce Development and Training .....	145,161	9.7	132,357
4. Minerals, Petroleum and Geoscience.....	13,939	2.7	13,570
<b>SUBTOTAL</b>	<b>199,462</b>	7.4	185,683
<b>PART A - OPERATING (NON-VOTED)</b>			
5. Costs Related to Capital Assets.....	665	(57.8)	1,577
<b>TOTAL PART A - OPERATING</b>	<b>200,127</b>	6.9	187,260
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	199,462	7.4	185,683
Capital Grants.....	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>199,462</b>	7.4	185,683
Costs Related to Capital Assets			
General Assets .....	665	(57.8)	1,577
Infrastructure Assets .....	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>200,127</b>	6.9	187,260
<b>PART B - CAPITAL INVESTMENT</b>			
10. Capital Assets			
General Assets .....	570	-	570
Infrastructure Assets .....	-	-	-
<b>TOTAL PART B - CAPITAL INVESTMENT</b>	<b>570</b>	-	570
<b>PART C - LOANS AND GUARANTEES</b>			
<b>TOTAL PART C - LOANS AND GUARANTEES</b>	<b>60,000</b>	-	60,000

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
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**BUSINESS, MINING, TRADE AND JOB CREATION (10) Continued**

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	188,823
Transfer to:	
- Innovation and New Technology .....	<u>(1,563)</u>
Estimates of Expenditure 2025/26 (Adjusted) .....	<u>187,260</u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>BUSINESS, MINING, TRADE AND JOB CREATION (10) Continued</b>				
<b>PART A - OPERATING</b>				
<b>10.1</b>	1.	ADMINISTRATION AND FINANCE .....	<b>6,272</b>	5,900
		Provides leadership and co-ordination in strategic planning and corporate services, legislative and regulatory development, finance and information technology services to support the department and related agencies.		
	(a)	Minister's Salary		
	(1)	Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
	(1)	Salaries and Employee Benefits	<b>887</b>	905
	(2)	Other Expenditures	<b>73</b>	73
		Subtotal (b)	<b>960</b>	978
	(c)	Finance and Administration		
	(1)	Salaries and Employee Benefits	<b>4,586</b>	4,392
	(2)	Other Expenditures	<b>677</b>	482
		Subtotal (c)	<b>5,263</b>	4,874

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>BUSINESS, MINING, TRADE AND JOB CREATION (10) Continued</b>				
<b>10.2</b>	<b>2.</b>	<b>INVESTMENT AND TRADE</b> .....	<b>34,090</b>	33,856
		Leads Manitoba's efforts to strengthen the provincial economy by attracting strategic investments, supporting business growth, trade expansion and export development. Enhances Manitoba's position by leveraging market and sector intelligence to target strategic investments and grow export markets. Fosters a competitive business environment through stakeholder collaboration, partnerships and inclusion; supporting small and medium enterprises; advancing regional economic development and economic reconciliation.		
	(a)	Economic Programs		
	(1)	Salaries and Employee Benefits	<b>1,175</b>	1,082
	(2)	Other Expenditures	<b>6,387</b>	5,085
	(3)	Grant Assistance	<b>27,601</b>	27,601
		Subtotal before Recoveries	<b>35,163</b>	33,768
	(4)	Other Expenditures	<b>(4,919)</b>	(3,542)
		Recoveries Total	<b>(4,919)</b>	(3,542)
		Subtotal (a)	<b>30,244</b>	30,226
	(b)	Economic Opportunities		
	(1)	Salaries and Employee Benefits	<b>2,428</b>	2,212
	(2)	Other Expenditures	<b>1,418</b>	1,418
		Subtotal (b)	<b>3,846</b>	3,630

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>BUSINESS, MINING, TRADE AND JOB CREATION (10) Continued</b>				
<b>10.3</b>	3.	WORKFORCE DEVELOPMENT AND TRAINING . . . . .	<b>145,161</b>	132,357
		Helps Manitobans prepare for and transition to sustainable employment through workforce development programs and industry partnerships. The division works with employers, industry groups, educational institutions, training providers and community organizations to strengthen Manitoba's economy by developing a skilled workforce, and supporting business growth and productivity. The division offers targeted training, certification pathways and employment services that respond to changing labour market needs.		
	(a)	Training and Employment Services		
		(1) Salaries and Employee Benefits	<b>16,174</b>	15,530
		(2) Other Expenditures	<b>2,452</b>	2,352
		(3) Financial Assistance	<b>70,475</b>	64,115
		Subtotal (a)	<b>89,101</b>	81,997
	(b)	Business and Industry Training Supports		
		(1) Salaries and Employee Benefits	<b>1,124</b>	1,101
		(2) Other Expenditures	<b>109</b>	109
		(3) Financial Assistance	<b>23,804</b>	25,872
		Subtotal (b)	<b>25,037</b>	27,082
	(c)	Apprenticeship Manitoba		
		(1) Salaries and Employee Benefits	<b>5,258</b>	4,622
		(2) Other Expenditures	<b>1,008</b>	1,008
		(3) Grant Assistance	<b>400</b>	400
		(4) Financial Assistance	<b>21,542</b>	14,542
		Subtotal (c)	<b>28,208</b>	20,572
	(d)	Economic and Labour Market Policy		
		(1) Salaries and Employee Benefits	<b>2,498</b>	2,389
		(2) Other Expenditures	<b>317</b>	317
		Subtotal (d)	<b>2,815</b>	2,706

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>BUSINESS, MINING, TRADE AND JOB CREATION (10) Continued</b>				
<b>10.4</b>	4.	MINERALS, PETROLEUM AND GEOSCIENCE. . . . .	<b>13,939</b>	13,570
		Supports responsible resource development in Manitoba's mineral, oil, gas and aggregate sectors and provides business development services to increase exploration and investment in Manitoba's natural resources.		
	(a)	Manitoba Geological Survey		
		(1) Salaries and Employee Benefits	<b>3,348</b>	3,252
		(2) Other Expenditures	<b>1,962</b>	1,962
		Subtotal (a)	<b>5,310</b>	5,214
	(b)	Mining, Oil and Gas		
		(1) Salaries and Employee Benefits	<b>3,788</b>	3,464
		(2) Other Expenditures	<b>1,969</b>	2,029
		Subtotal (b)	<b>5,757</b>	5,493
	(c)	Business Development Services		
		(1) Salaries and Employee Benefits	<b>1,403</b>	1,331
		(2) Other Expenditures	<b>229</b>	229
		(3) Grant Assistance	-	100
		Subtotal (c)	<b>1,632</b>	1,660
	(d)	Consultation and Engagement		
		(1) Salaries and Employee Benefits	<b>370</b>	333
		(2) Other Expenditures	<b>870</b>	870
		Subtotal (d)	<b>1,240</b>	1,203

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>BUSINESS, MINING, TRADE AND JOB CREATION (10) Continued</b>				
<b>NV</b>	5.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED).....	<b>665</b>	1,577
		Provides for costs related to capital assets.		
	(a)	General Assets		
	(1)	Amortization Expense	<b>665</b>	1,577
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<b>PART B - CAPITAL INVESTMENT</b>				
<b>10.5</b>	10.	CAPITAL ASSETS.....	<b>570</b>	570
		Provides for the acquisition of equipment and building improvements.		
	(a)	General Assets	<b>570</b>	570
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<b>PART C - LOANS AND GUARANTEES</b>				
<b>10.6</b>	10.	LOANS AND GUARANTEES PROGRAMS.....	<b>60,000</b>	60,000
		Provides expenditure authority for non-budgetary capital and operating investment requirements.		
	(a)	Manitoba Development Corporation	<b>60,000</b>	60,000

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>EDUCATION AND EARLY CHILDHOOD LEARNING (16)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Administration and Finance . . . . .	<b>3,081</b>	5.0	2,934
2. Student Achievement and Inclusion . . . . .	<b>31,096</b>	0.5	30,932
3. Bureau de l'éducation française . . . . .	<b>14,747</b>	2.3	14,411
4. Indigenous Excellence in Education . . . . .	<b>5,931</b>	2.6	5,779
5. System Performance and Accountability . . . . .	<b>11,232</b>	2.2	10,992
6. Support to Schools . . . . .	<b>1,941,109</b>	3.6	1,873,920
7. Corporate Services . . . . .	<b>5,208</b>	5.9	4,917
8. Early Learning and Child Care . . . . .	<b>527,130</b>	3.9	507,570
9. Costs Related to Capital Assets of Other Reporting Entities . . . . .	<b>199,125</b>	10.9	179,576
<b>SUBTOTAL</b>	<b>2,738,659</b>	4.1	2,631,031
<b>PART A - OPERATING (NON-VOTED)</b>			
10. Costs Related to Capital Assets . . . . .	<b>58</b>	-	58
<b>TOTAL PART A - OPERATING</b>	<b>2,738,717</b>	4.1	2,631,089
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures . . . . .	<b>2,539,534</b>	3.6	2,451,455
Capital Grants . . . . .	<b>199,125</b>	10.9	179,576
<b>TOTAL TO BE VOTED</b>	<b>2,738,659</b>	4.1	2,631,031
Costs Related to Capital Assets			
General Assets . . . . .	<b>58</b>	-	58
Infrastructure Assets . . . . .	<b>-</b>	-	-
<b>TOTAL PART A - OPERATING</b>	<b>2,738,717</b>	4.1	2,631,089
<b>PART B - CAPITAL INVESTMENT</b>			
16. Capital Assets			
General Assets . . . . .	<b>665</b>	-	665
Infrastructure Assets . . . . .	<b>104,335</b>	421.7	20,000
<b>TOTAL PART B - CAPITAL INVESTMENT</b>	<b>105,000</b>	408.1	20,665

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
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**EDUCATION AND EARLY CHILDHOOD LEARNING (16) Continued**

**PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT**

<b>TOTAL PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>	<b>95,500</b>	(45.2)	174,335
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**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	2,626,889
Transfer from:	
- Enabling Appropriations .....	4,200
Estimates of Expenditure 2025/26 (Adjusted) .....	2,631,089

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>EDUCATION AND EARLY CHILDHOOD LEARNING (16) Continued</b>				
<b>PART A - OPERATING</b>				
<b>16.1</b>	1.	ADMINISTRATION AND FINANCE .....	<b>3,081</b>	2,934
		Provides executive planning, management, and administrative support to the department, including policy and program direction, central comptrollership, and financial administration and support.		
	(a)	Minister's Salary		
	(1)	Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
	(1)	Salaries and Employee Benefits	<b>913</b>	887
	(2)	Other Expenditures	<b>134</b>	134
		Subtotal (b)	<b>1,047</b>	1,021
	(c)	Financial and Administrative Services		
	(1)	Salaries and Employee Benefits	<b>1,741</b>	1,706
	(2)	Other Expenditures	<b>244</b>	159
		Subtotal (c)	<b>1,985</b>	1,865

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>EDUCATION AND EARLY CHILDHOOD LEARNING (16) Continued</b>				
<b>16.2</b>	2.	STUDENT ACHIEVEMENT AND INCLUSION . . . . .	<b>31,096</b>	30,932
		<p>The Student Achievement and Inclusion Division is responsible for leadership in the English and Senior Years Technology Education school programs of Manitoba's K-12 education system. Guided by Manitoba's philosophy of inclusion, the division leads continuous improvement through research, development, monitoring, and evaluation of provincial curriculum, assessment, policy, and standards to ensure excellence in teaching and leadership. The division is also responsible for system accountability by monitoring and reporting on student achievement and well-being of all students, including students with diverse learning needs, through the development and oversight of school division planning and reporting guidelines in the K-12 Framework for Continuous Improvement. The division develops and maintains partnerships with external organizations to support the delivery of professional learning and works collaboratively with early childhood and post-secondary partners to strengthen connections and to support students and families as they move into, throughout, and beyond the K-12 education system.</p>		
	(a)	Divisional Administration		
		(1) Salaries and Employee Benefits	<b>545</b>	542
		(2) Other Expenditures	<b>141</b>	141
		Subtotal (a)	<b>686</b>	683
	(b)	Manitoba School for the Deaf		
		(1) Salaries and Employee Benefits	<b>3,402</b>	3,402
		(2) Other Expenditures	<b>281</b>	281
		(3) Financial Assistance	<b>80</b>	80
		Subtotal (b)	<b>3,763</b>	3,763

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>EDUCATION AND EARLY CHILDHOOD LEARNING (16) Continued</b>				
(c)		Learning and Outcomes		
	(1)	Salaries and Employee Benefits	<b>4,355</b>	3,991
	(2)	Other Expenditures	<b>5,934</b>	5,934
	(3)	Grant Assistance	<b>259</b>	395
		Subtotal (c)	<b>10,548</b>	10,320
(d)		Inclusion Support		
	(1)	Salaries and Employee Benefits	<b>5,002</b>	4,739
	(2)	Other Expenditures	<b>1,685</b>	1,685
	(3)	Grant Assistance	<b>5,791</b>	5,791
		Subtotal (d)	<b>12,478</b>	12,215
(e)		Continuous Improvement		
	(1)	Salaries and Employee Benefits	<b>2,207</b>	2,155
	(2)	Other Expenditures	<b>1,414</b>	1,796
		Subtotal (e)	<b>3,621</b>	3,951

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>EDUCATION AND EARLY CHILDHOOD LEARNING (16) Continued</b>				
<b>16.3</b>	3.	BUREAU DE L'ÉDUCATION FRANÇAISE .....	<b>14,747</b>	14,411
		<p>The Bureau de l'éducation française Division is responsible for leadership in the French-language education. This includes the Français and French Immersion school programs, as well as French courses within the English program, and supporting French-language Senior Years and Technology Education. It also includes working closely with partners to support the full continuum of French-language education, from early years to post-secondary education. The division develops, reviews, and administers policies, programs, priorities, and services related to all aspects of French-language education in Manitoba. Guided by Manitoba's philosophy of inclusion and the Standards for Appropriate Educational Programming, the division co-leads the development and implementation of the K-12 provincial policy framework and the Provincial Assessment Program. It is also responsible for the development of French-language curriculum, curriculum implementation and resources to support French-language education.</p> <p>Through the Official Languages Programs, the division provides system-wide leadership and co-ordination to promote the equality of status and use of English and French in Canadian society. This includes supporting opportunities for Francophones to receive education in their language and ensuring that programs for learning French offer results comparable to those of English programs, so that all Manitobans have the chance to learn both official languages. This work also involves identifying gaps that arise in a minority-language context and developing strategies to address these challenges.</p>		
	(a)	Divisional Administration		
		(1) Salaries and Employee Benefits	<b>247</b>	236
		(2) Other Expenditures	<b>22</b>	22
		Subtotal (a)	<b>269</b>	258
	(b)	Teaching and Learning		
		(1) Salaries and Employee Benefits	<b>2,192</b>	1,948
		(2) Other Expenditures	<b>293</b>	293
		Subtotal (b)	<b>2,485</b>	2,241
	(c)	System Support		
		(1) Salaries and Employee Benefits	<b>2,161</b>	2,051
		(2) Other Expenditures	<b>2,295</b>	2,400
		(3) Grant Assistance	<b>6,165</b>	6,165
		Subtotal (c)	<b>10,621</b>	10,616

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>EDUCATION AND EARLY CHILDHOOD LEARNING (16) Continued</b>				
	(d)	Library and Materials Production		
	(1)	Salaries and Employee Benefits	<b>1,211</b>	1,135
	(2)	Other Expenditures	<b>161</b>	161
		Subtotal (d)	<b>1,372</b>	1,296
<b>16.4</b>	4.	INDIGENOUS EXCELLENCE IN EDUCATION .....	<b>5,931</b>	5,779
		Indigenous Excellence in Education is responsible for providing leadership and direction to address systemic barriers and inequities that currently and historically have impacted Indigenous student achievement. The division leads the development, review, and implementation of policies and initiatives related to Indigenous education, system-wide change, assesses provincial programming, standards, and reporting requirements for alignment with Manitoba's Indigenous Education Policy Framework. Key initiatives include: Indigenous student achievement; Anti-Racism and Equity, Indigenous languages programming; Northern, Indigenous and Indigenous-language teacher recruitment and retention; and Indigenous and Treaty Education in Manitoba's K-12 education system. The division facilitates and maintains relationships with Indigenous rights holders, organizations and the education sector to support Indigenous students, families and community throughout the K-12 education system and to ensure equitable contributions to the success of Indigenous students in Manitoba.		
	(a)	Divisional Administration		
	(1)	Salaries and Employee Benefits	<b>388</b>	371
	(2)	Other Expenditures	<b>35</b>	35
		Subtotal (a)	<b>423</b>	406
	(b)	Indigenous Excellence		
	(1)	Salaries and Employee Benefits	<b>1,914</b>	1,779
	(2)	Other Expenditures	<b>1,178</b>	1,178
	(3)	Grant Assistance	<b>2,416</b>	2,416
		Subtotal (b)	<b>5,508</b>	5,373

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>EDUCATION AND EARLY CHILDHOOD LEARNING (16) Continued</b>				
<b>16.5</b>	5.	SYSTEM PERFORMANCE AND ACCOUNTABILITY .....	<b>11,232</b>	10,992
		The System Performance and Accountability Division is responsible for the governance structures, policies and planning for the K-12 education system, and is responsible for the stewardship of education funding and resources, including the design of sustainable funding structures. The division oversees the requirements and certification for the teaching profession in Manitoba, and leads the policy and oversight of independent and international education and home schools. It also ensures that the K-12 education system in Manitoba is aligned and accountable in order to drive better student outcomes. The division is also responsible for working closely with the Department of Public Service Delivery on the capital program for the K-12 system.		
	(a)	Divisional Administration		
		(1) Salaries and Employee Benefits	<b>499</b>	474
		(2) Other Expenditures	<b>100</b>	100
		Subtotal (a)	<b>599</b>	574
	(b)	Governance and Policy		
		(1) Salaries and Employee Benefits	<b>3,170</b>	3,049
		(2) Other Expenditures	<b>315</b>	316
		Subtotal (b)	<b>3,485</b>	3,365
	(c)	Education Funding		
		(1) Salaries and Employee Benefits	<b>1,633</b>	1,547
		(2) Other Expenditures	<b>3,213</b>	3,213
		Subtotal (c)	<b>4,846</b>	4,760
	(d)	Teacher Certification and Standards		
		(1) Salaries and Employee Benefits	<b>1,408</b>	1,428
		(2) Other Expenditures	<b>353</b>	353
		Subtotal (d)	<b>1,761</b>	1,781
	(e)	School Space Planning		
		(1) Salaries and Employee Benefits	<b>492</b>	463
		(2) Other Expenditures	<b>49</b>	49
		Subtotal (e)	<b>541</b>	512

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>EDUCATION AND EARLY CHILDHOOD LEARNING (16) Continued</b>				
<b>16.6</b>	6.	SUPPORT TO SCHOOLS .....	<b>1,941,109</b>	1,873,920
		Provides funding for schools' operating grants and for the employer's share of current teacher service contributions.		
	(a)	Schools' Operating Grants		
	(1)	Other Expenditures	<b>2,475</b>	2,475
	(2)	Grant Assistance	<b>1,742,100</b>	1,676,790
		Subtotal (a)	<b>1,744,575</b>	1,679,265
	(b)	General Support Grants		
	(1)	Grant Assistance	<b>36,521</b>	36,521
	(c)	Other Grants		
	(1)	Grant Assistance	<b>6,739</b>	7,362
	(d)	Teachers' Retirement Allowances Fund		
	(1)	Other Expenditures	<b>153,274</b>	150,772

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>EDUCATION AND EARLY CHILDHOOD LEARNING (16) Continued</b>				
<b>16.7</b>	7.	CORPORATE SERVICES .....	<b>5,208</b>	4,917
		Supports the department to achieve its mandate through co-ordination and support to executive strategic planning and central government priorities, project management, communications and public correspondence, as well as the development, implementation and ongoing maintenance and control of corporate policies and business processes. Provides the management and delivery of departmental shared services including business analysis, information and communication technology, emergency preparedness and business continuity planning, and inter-governmental relations.		
	(a)	Divisional Administration		
		(1) Salaries and Employee Benefits	<b>306</b>	305
		(2) Other Expenditures	<b>23</b>	23
		Subtotal (a)	<b>329</b>	328
	(b)	Business Support Services		
		(1) Salaries and Employee Benefits	<b>595</b>	604
		(2) Other Expenditures	<b>207</b>	207
		Subtotal (b)	<b>802</b>	811
	(c)	Sector Relations		
		(1) Salaries and Employee Benefits	<b>2,509</b>	2,303
		(2) Other Expenditures	<b>219</b>	219
		Subtotal (c)	<b>2,728</b>	2,522
	(d)	Policy and Planning		
		(1) Salaries and Employee Benefits	<b>1,027</b>	934
		(2) Other Expenditures	<b>322</b>	322
		Subtotal (d)	<b>1,349</b>	1,256

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>EDUCATION AND EARLY CHILDHOOD LEARNING (16) Continued</b>				
<b>16.8</b>	8.	EARLY LEARNING AND CHILD CARE .....	<b>527,130</b>	507,570
		The Early Learning and Child Care Division provides policy leadership and oversight for Manitoba's Early Learning and Child Care system, ensuring high-quality, inclusive, safe, and healthy early learning environments for children. The division is responsible for policy development; funding, including the Child Care Subsidy Program; licensing of facilities; workforce development and certification; capital projects and space expansion; curriculum design; diversity and inclusion programming; and establishing qualifications for education and training programs.		
	(a)	Divisional Administration		
		(1) Salaries and Employee Benefits	<b>433</b>	432
		(2) Other Expenditures	<b>183</b>	183
		Subtotal (a)	<b>616</b>	615
	(b)	Policy and Planning		
		(1) Salaries and Employee Benefits	<b>3,187</b>	2,906
		(2) Other Expenditures	<b>377</b>	377
		Subtotal (b)	<b>3,564</b>	3,283
	(c)	Provincial Operations		
		(1) Salaries and Employee Benefits	<b>5,385</b>	5,165
		(2) Other Expenditures	<b>843</b>	909
		Subtotal (c)	<b>6,228</b>	6,074
	(d)	Funding and Financial Assistance		
		(1) Salaries and Employee Benefits	<b>2,776</b>	2,663
		(2) Other Expenditures	<b>999</b>	999
		(3) Grant Assistance	<b>502,058</b>	480,094
		(4) Financial Assistance	<b>9,795</b>	12,895
		Subtotal (d)	<b>515,628</b>	496,651
	(e)	Capital and Space Expansion		
		(1) Salaries and Employee Benefits	<b>1,054</b>	907
		(2) Other Expenditures	<b>40</b>	40
		Subtotal (e)	<b>1,094</b>	947

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>EDUCATION AND EARLY CHILDHOOD LEARNING (16) Continued</b>				
<b>16.9</b>	9.	COSTS RELATED TO CAPITAL ASSETS OF OTHER REPORTING ENTITIES. . . . . Provides for funding to school divisions for principal repayment on approved capital borrowing, equipment purchases and other capital expenditures.	<b>199,125</b>	179,576
	(a)	School Divisions		
	(1)	Capital Grants	<b>199,125</b>	179,576
<b>NV</b>	10.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED). . . . . Provides for costs related to capital assets.	<b>58</b>	58
	(a)	General Assets		
	(1)	Amortization Expense	<b>58</b>	58
<b>PART B - CAPITAL INVESTMENT</b>				
<b>16.10</b>	16.	CAPITAL ASSETS. . . . . Provides for major building construction, including new schools, additions, renovations, acquisition of land, equipment and other physical assets.	<b>105,000</b>	20,665
	(a)	General Assets	<b>665</b>	665
	(b)	Infrastructure Assets	<b>104,335</b>	20,000
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>				
<b>16.11</b>	16.	OTHER REPORTING ENTITIES CAPITAL INVESTMENT. . . . . Provides for major building construction, additions, renovations, acquisition of land, equipment and other physical assets.	<b>95,500</b>	174,335
	(a)	Public School Divisions	<b>95,500</b>	174,335

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>EMPLOYEE PENSIONS AND OTHER COSTS (6)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Employee Pensions and Other Costs .....	<u>39,876</u>	37.0	<u>29,101</u>
<b>TOTAL PART A - OPERATING</b>	<u><b>39,876</b></u>	37.0	<u>29,101</u>
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	<b>39,876</b>	37.0	29,101
Capital Grants .....	<u>-</u>	-	<u>-</u>
<b>TOTAL TO BE VOTED</b>	<b>39,876</b>	37.0	29,101
Costs Related to Capital Assets			
General Assets .....	-	-	-
Infrastructure Assets .....	<u>-</u>	-	<u>-</u>
<b>TOTAL PART A - OPERATING</b>	<u><b>39,876</b></u>	37.0	<u>29,101</u>

**\* RECONCILIATION STATEMENT  
\$ (000s)**

<b>PART A - OPERATING</b>	
Printed Estimates of Expenditure 2025/26 .....	<u>29,101</u>
Estimates of Expenditure 2025/26 (Adjusted) .....	<u>29,101</u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>EMPLOYEE PENSIONS AND OTHER COSTS (6) Continued</b>				
<b>PART A - OPERATING</b>				
<b>6.1</b>	1.	EMPLOYEE PENSIONS AND OTHER COSTS.....	<b>39,876</b>	29,101
		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.		
	(a)	Civil Service Superannuation Pension Related Costs		
		(1) Salaries and Employee Benefits	<b>104,850</b>	95,076
		(2) Other Expenditures	<b>2,666</b>	2,549
		Subtotal before Recoveries	<b>107,516</b>	97,625
		(3) Salaries and Employee Benefits	<b>(95,013)</b>	(89,713)
		Recoveries Total	<b>(95,013)</b>	(89,713)
		Subtotal (a)	<b>12,503</b>	7,912
	(b)	Other Salary Related Benefits		
		(1) Salaries and Employee Benefits	<b>19,871</b>	14,226
	(c)	Workers Compensation Board Assessments		
		(1) Salaries and Employee Benefits	<b>11,387</b>	10,166
		(2) Other Expenditures	<b>7,502</b>	6,963
		Subtotal before Recoveries	<b>18,889</b>	17,129
		(3) Salaries and Employee Benefits	<b>(11,387)</b>	(10,166)
		Recoveries Total	<b>(11,387)</b>	(10,166)
		Subtotal (c)	<b>7,502</b>	6,963
	(d)	Canada Pension Plan		
		(1) Salaries and Employee Benefits	<b>59,617</b>	53,646
	(e)	Employment Insurance Plan		
		(1) Salaries and Employee Benefits	<b>19,469</b>	18,131
	(f)	Civil Service Group Life Insurance		
		(1) Salaries and Employee Benefits	<b>2,999</b>	2,677
	(g)	Ambulance and Hospital Semi-Private Plan		
		(1) Salaries and Employee Benefits	<b>298</b>	298
	(h)	Levy for Health and Post-Secondary Education		
		(1) Salaries and Employee Benefits	<b>26,715</b>	24,615

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>EMPLOYEE PENSIONS AND OTHER COSTS (6) Continued</b>				
(i)		Dental Plan		
	(1)	Salaries and Employee Benefits	<b>12,485</b>	12,485
	(2)	Other Expenditures	<b>560</b>	560
		Subtotal (i)	<b>13,045</b>	13,045
(j)		Vision Care		
	(1)	Salaries and Employee Benefits	<b>2,875</b>	1,895
	(2)	Other Expenditures	<b>144</b>	95
		Subtotal (j)	<b>3,019</b>	1,990
(k)		Prescription Drug Plan		
	(1)	Salaries and Employee Benefits	<b>5,085</b>	5,085
	(2)	Other Expenditures	<b>255</b>	255
		Subtotal (k)	<b>5,340</b>	5,340
(l)		Long Term Disability Plan		
	(1)	Salaries and Employee Benefits	<b>14,379</b>	14,379
	(2)	Other Expenditures	<b>537</b>	537
		Subtotal (l)	<b>14,916</b>	14,916
(m)		Health Spending Account		
	(1)	Salaries and Employee Benefits	<b>8,184</b>	7,500
	(2)	Other Expenditures	<b>368</b>	340
		Subtotal (m)	<b>8,552</b>	7,840
(n)		Less: Recoverable from Other Appropriations		
	(1)	Salaries and Employee Benefits	<b>(152,106)</b>	(140,711)
	(2)	Other Expenditures	<b>(1,864)</b>	(1,787)
		Subtotal (n)	<b>(153,970)</b>	(142,498)

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>ENVIRONMENT AND CLIMATE CHANGE (12)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Finance and Shared Services .....	9,917	12.0	8,853
2. Environmental Stewardship .....	38,235	25.2	30,539
3. Climate Action and Energy Innovation .....	3,618	5.8	3,419
4. Water Stewardship .....	23,494	2.8	22,847
5. Parks and Trails .....	45,678	6.5	42,901
<b>SUBTOTAL</b>	<b>120,942</b>	11.4	108,559
<b>PART A - OPERATING (NON-VOTED)</b>			
6. Costs Related to Capital Assets .....	9,762	11.4	8,762
<b>TOTAL PART A - OPERATING</b>	<b>130,704</b>	11.4	117,321
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	120,942	11.4	108,559
Capital Grants .....	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>120,942</b>	11.4	108,559
Costs Related to Capital Assets			
General Assets .....	1,690	20.5	1,403
Infrastructure Assets .....	8,072	9.7	7,359
<b>TOTAL PART A - OPERATING</b>	<b>130,704</b>	11.4	117,321
<b>PART B - CAPITAL INVESTMENT</b>			
12. Capital Assets			
General Assets .....	1,285	(33.9)	1,945
Infrastructure Assets .....	8,915	8.9	8,185
<b>TOTAL PART B - CAPITAL INVESTMENT</b>	<b>10,200</b>	0.7	10,130

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
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**ENVIRONMENT AND CLIMATE CHANGE (12) Continued**

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	117,321
Estimates of Expenditure 2025/26 (Adjusted).....	117,321

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>ENVIRONMENT AND CLIMATE CHANGE (12) Continued</b>				
<b>PART A - OPERATING</b>				
<b>12.1</b>	<b>1.</b>	<b>FINANCE AND SHARED SERVICES .....</b>	<b>9,917</b>	<b>8,853</b>
		Provides executive management of the department. Provides corporate services, including financial, information technology and administrative support services.		
		Note: Administration and Financial Services is a shared service provided to Environment and Climate Change and Labour and Immigration.		
		<i>Clean Environment Commission:</i> Evaluates and provides recommendations and advice on environmental impacts of developments, investigates and researches environmental matters and undertakes public education activities.		
		<i>Legislation, Policy and Co-ordination:</i> Provides central policy support for the analysis of legislation and policies, the implementation of strategic initiatives and the support of cross-departmental and federal-provincial-territorial activities.		
	(a)	Minister's Salary		
		(1) Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
		(1) Salaries and Employee Benefits	<b>952</b>	909
		(2) Other Expenditures	<b>184</b>	182
		Subtotal (b)	<b>1,136</b>	1,091
	(c)	Administration and Financial Services		
		(1) Salaries and Employee Benefits	<b>4,982</b>	4,967
		(2) Other Expenditures	<b>1,946</b>	1,025
		Subtotal (c)	<b>6,928</b>	5,992
	(d)	Clean Environment Commission		
		(1) Salaries and Employee Benefits	<b>420</b>	419
		(2) Other Expenditures	<b>60</b>	59
		Subtotal (d)	<b>480</b>	478
	(e)	Legislation, Policy and Co-ordination		
		(1) Salaries and Employee Benefits	<b>1,186</b>	1,109
		(2) Other Expenditures	<b>138</b>	135
		Subtotal (e)	<b>1,324</b>	1,244

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>ENVIRONMENT AND CLIMATE CHANGE (12) Continued</b>				
<b>12.2</b>	<b>2.</b>	<b>ENVIRONMENTAL STEWARDSHIP .....</b>	<b>38,235</b>	30,539
		Administers acts, regulations and province-wide regulatory initiatives, programs, compliance and enforcement to ensure sustainable development and environmental protection. Environmental Programs and Remediation expenditures include inflation and accretion for accrued liabilities.		
	(a)	Divisional Administration		
		(1) Salaries and Employee Benefits	<b>1,497</b>	1,386
		(2) Other Expenditures	<b>8,829</b>	8,827
		(3) Grant Assistance	<b>38</b>	37
		Subtotal (a)	<b>10,364</b>	10,250
	(b)	Environmental Compliance and Enforcement		
		(1) Salaries and Employee Benefits	<b>5,007</b>	4,715
		(2) Other Expenditures	<b>671</b>	659
		Subtotal (b)	<b>5,678</b>	5,374
	(c)	Environmental Approvals		
		(1) Salaries and Employee Benefits	<b>4,091</b>	3,015
		(2) Other Expenditures	<b>564</b>	493
		Subtotal (c)	<b>4,655</b>	3,508
	(d)	Environmental Programs and Remediation		
		(1) Salaries and Employee Benefits	<b>3,104</b>	833
		(2) Other Expenditures	<b>14,434</b>	10,574
		Subtotal (d)	<b>17,538</b>	11,407

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>ENVIRONMENT AND CLIMATE CHANGE (12) Continued</b>				
<b>12.3</b>	3.	CLIMATE ACTION AND ENERGY INNOVATION . . . . .	<b>3,618</b>	3,419
		Develops and co-ordinates creation of Manitoba's roadmap to meet net-zero by 2050 emissions targets, including policy development and program implementation. Works across departments, Crown agencies and external stakeholders to co-ordinate climate and energy-related matters that contribute to Manitoba becoming a clean energy leader while taking bold action to address and adapt to climate change.		
	(a)	Climate Action and Energy Innovation		
	(1)	Salaries and Employee Benefits	<b>3,194</b>	3,001
	(2)	Other Expenditures	<b>424</b>	418
		Subtotal (a)	<b>3,618</b>	3,419
<b>12.4</b>	4.	WATER STEWARDSHIP . . . . .	<b>23,494</b>	22,847
		Ensures the health and sustainability of Manitoba's surface water, groundwater, aquatic ecosystems and watersheds through scientific research, monitoring, and the development and implementation of legislation, policies, plans and programs. Protects and manages aquatic ecosystems, including the prevention and management of aquatic invasive species. Regulates and monitors Manitoba's drinking water, drainage and water rights licensing.		
	(a)	Divisional Administration		
	(1)	Salaries and Employee Benefits	<b>246</b>	239
	(2)	Other Expenditures	<b>27</b>	27
		Subtotal (a)	<b>273</b>	266
	(b)	Water Science and Watershed Management		
	(1)	Salaries and Employee Benefits	<b>3,012</b>	2,740
	(2)	Other Expenditures	<b>709</b>	702
		Subtotal (b)	<b>3,721</b>	3,442
	(c)	Drainage and Water Rights Licensing		
	(1)	Salaries and Employee Benefits	<b>2,725</b>	2,552
	(2)	Other Expenditures	<b>680</b>	673
		Subtotal (c)	<b>3,405</b>	3,225

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>ENVIRONMENT AND CLIMATE CHANGE (12) Continued</b>				
	(d)	Office of Drinking Water		
		(1) Salaries and Employee Benefits	<b>2,890</b>	2,758
		(2) Other Expenditures	<b>708</b>	701
		Subtotal (d)	<b>3,598</b>	3,459
	(e)	Aquatic Ecosystems		
		(1) Salaries and Employee Benefits	<b>2,365</b>	2,277
		(2) Other Expenditures	<b>1,685</b>	1,681
		Subtotal (e)	<b>4,050</b>	3,958
	(f)	Watershed Districts and Planning Assistance		
		(1) Grant Assistance	<b>7,767</b>	7,767
	(g)	Water Stewardship Initiatives		
		(1) Other Expenditures	<b>215</b>	265
		(2) Grant Assistance	<b>465</b>	465
		Subtotal (g)	<b>680</b>	730
<b>12.5</b>	5.	<b>PARKS AND TRAILS</b> .....	<b>45,678</b>	42,901
		Provides integrated delivery of all provincial parks programming and services, leads Manitoba's protected areas initiative, and supports the development of Manitoba's recreational trails network.		
	(a)	Divisional Administration		
		(1) Salaries and Employee Benefits	<b>943</b>	893
		(2) Other Expenditures	<b>417</b>	414
		Subtotal (a)	<b>1,360</b>	1,307
	(b)	Parks		
		(1) Salaries and Employee Benefits	<b>24,011</b>	22,314
		(2) Other Expenditures	<b>14,280</b>	13,378
		(3) Grant Assistance	<b>6,027</b>	5,902
		Subtotal (b)	<b>44,318</b>	41,594

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>ENVIRONMENT AND CLIMATE CHANGE (12) Continued</b>				
<b>NV</b>	6.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED) .....	<b>9,762</b>	8,762
		Provides for costs related to capital assets.		
	(a)	General Assets		
	(1)	Amortization Expense	<b>1,690</b>	1,403
	(b)	Infrastructure Assets		
	(1)	Amortization Expense	<b>7,737</b>	7,042
	(2)	Accretion Expense	<b>335</b>	317
		Subtotal (b)	<b>8,072</b>	7,359

**PART B - CAPITAL INVESTMENT**

<b>12.6</b>	12.	CAPITAL ASSETS .....	<b>10,200</b>	10,130
		<i>General Assets:</i> Provides for the acquisition of equipment and building improvements.		
		<i>Infrastructure Assets:</i> Provides for the construction of parks-related infrastructure assets, camping improvements and other infrastructure.		
	(a)	General Assets	<b>1,285</b>	1,945
	(b)	Infrastructure Assets	<b>8,915</b>	8,185

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>FAMILIES (9)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Administration and Finance . . . . .	7,127	1.4	7,027
2. Community Services and Supports . . . . .	106,854	3.4	103,317
3. Policy, Programs and Legislation . . . . .	1,555,128	2.4	1,519,030
4. Child and Youth Services . . . . .	548,741	1.7	539,749
5. Digital, Organization and Strategy . . . . .	9,709	6.1	9,155
6. Women and Gender Equity Manitoba . . . . .	53,305	0.2	53,183
<b>SUBTOTAL</b>	<b>2,280,864</b>	2.2	2,231,461
<b>PART A - OPERATING (NON-VOTED)</b>			
7. Costs Related to Capital Assets . . . . .	102	-	102
<b>TOTAL PART A - OPERATING</b>	<b>2,280,966</b>	2.2	2,231,563
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures . . . . .	2,280,864	2.2	2,231,461
Capital Grants . . . . .	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>2,280,864</b>	2.2	2,231,461
Costs Related to Capital Assets			
General Assets . . . . .	102	-	102
Infrastructure Assets . . . . .	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>2,280,966</b>	2.2	2,231,563

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
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**FAMILIES (9) Continued**

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	2,227,418
Transfer from:	
- Finance .....	145
- Enabling Appropriations .....	<u>4,000</u>
Estimates of Expenditure 2025/26 (Adjusted).....	<u><u>2,231,563</u></u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>FAMILIES (9) Continued</b>				
<b>PART A - OPERATING</b>				
<b>9.1</b>	<b>1.</b>	<b>ADMINISTRATION AND FINANCE .....</b>	<b>7,127</b>	<b>7,027</b>
		Provides executive planning, management, agency accountability, financial planning and management services including budget review and comptrollership, fiscal sustainability and strategic analytics, and overall administrative support to the department.		
	(a)	Minister's Salary		
	(1)	Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
	(1)	Salaries and Employee Benefits	<b>1,298</b>	1,254
	(2)	Other Expenditures	<b>65</b>	65
		Subtotal (b)	<b>1,363</b>	1,319
	(c)	Agency Accountability and Support Unit		
	(1)	Salaries and Employee Benefits	<b>1,515</b>	1,442
	(2)	Other Expenditures	<b>161</b>	161
		Subtotal (c)	<b>1,676</b>	1,603
	(d)	Financial and Administrative Services		
	(1)	Salaries and Employee Benefits	<b>3,068</b>	3,070
	(2)	Other Expenditures	<b>428</b>	428
		Subtotal (d)	<b>3,496</b>	3,498
	(e)	Fiscal Sustainability and Strategic Analytics		
	(1)	Salaries and Employee Benefits	<b>518</b>	534
	(2)	Other Expenditures	<b>25</b>	25
		Subtotal (e)	<b>543</b>	559

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>FAMILIES (9) Continued</b>				
<b>9.2</b>	<b>2.</b>	<b>COMMUNITY SERVICES AND SUPPORTS .....</b>	<b>106,854</b>	103,317
		Provides service delivery and financial administration for the Community Living disABILITY Services, Children’s disABILITY Services, and Employment, Income and Rental Assistance programs. Co-ordinates and delivers child and family services in Winnipeg and rural regions on behalf of the General Child and Family Services Authority.		
	(a)	Strategic Planning and Program Support		
		(1) Salaries and Employee Benefits	<b>1,127</b>	1,101
		(2) Other Expenditures	<b>292</b>	292
		Subtotal (a)	<b>1,419</b>	1,393
	(b)	Regional Social Services		
		(1) Salaries and Employee Benefits	<b>41,485</b>	40,862
		(2) Other Expenditures	<b>5,383</b>	5,383
		Subtotal (b)	<b>46,868</b>	46,245
	(c)	Provincial Services		
		(1) Salaries and Employee Benefits	<b>12,695</b>	12,688
		(2) Other Expenditures	<b>1,041</b>	1,041
		Subtotal (c)	<b>13,736</b>	13,729
	(d)	Centralized Services and Disability Supports		
		(1) Salaries and Employee Benefits	<b>8,895</b>	8,539
		(2) Other Expenditures	<b>584</b>	584
		Subtotal (d)	<b>9,479</b>	9,123
	(e)	Winnipeg Child and Family Services		
		(1) Salaries and Employee Benefits	<b>20,254</b>	17,943
		(2) Other Expenditures	<b>2,027</b>	2,027
		Subtotal (e)	<b>22,281</b>	19,970
	(f)	Rural and Northern Child and Family Services		
		(1) Salaries and Employee Benefits	<b>11,795</b>	11,581
		(2) Other Expenditures	<b>1,276</b>	1,276
		Subtotal (f)	<b>13,071</b>	12,857

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>FAMILIES (9) Continued</b>				
<b>9.3</b>	<b>3.</b>	<b>POLICY, PROGRAMS AND LEGISLATION . . . . .</b>	<b>1,555,128</b>	1,519,030
		Responsible for program direction, funding, policy development and information for Employment, Income and Health Supports Policy and Disability Programs. Provides services to the department, including legislation, strategic policy and intergovernmental relations. Supports advancing accessibility in Manitoba and compliance with accessibility standards and provides government-wide co-ordination for poverty reduction and Fetal Alcohol Spectrum Disorder program supports.		
	(a)	Legislation and Strategic Policy		
		(1) Salaries and Employee Benefits	<b>2,885</b>	2,810
		(2) Other Expenditures	<b>264</b>	264
		(3) Grant Assistance	<b>685</b>	685
		Subtotal (a)	<b>3,834</b>	3,759
	(b)	Manitoba Accessibility Office		
		(1) Salaries and Employee Benefits	<b>875</b>	846
		(2) Other Expenditures	<b>280</b>	280
		(3) Grant Assistance	<b>1,126</b>	1,126
		Subtotal (b)	<b>2,281</b>	2,252
	(c)	Employment, Income and Health Supports Policy		
		(1) Salaries and Employee Benefits	<b>2,812</b>	2,743
		(2) Other Expenditures	<b>10,038</b>	10,617
		(3) Grant Assistance	<b>3,681</b>	3,543
		(4) Financial Assistance	<b>798,511</b>	778,813
		Subtotal (c)	<b>815,042</b>	795,716

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>FAMILIES (9) Continued</b>				
	(d)	Disability Policy		
		(1) Salaries and Employee Benefits	<b>2,806</b>	2,717
		(2) Other Expenditures	<b>4,983</b>	4,983
		(3) Grant Assistance	<b>111</b>	111
		Subtotal (d)	<b>7,900</b>	7,811
	(e)	Community Living disABILITY Services		
		(1) Other Expenditures	<b>2,026</b>	2,026
		(2) Grant Assistance	<b>939</b>	939
		(3) Financial Assistance	<b>670,277</b>	655,171
		Subtotal (e)	<b>673,242</b>	658,136
	(f)	Children's disABILITY Services		
		(1) Other Expenditures	<b>31,088</b>	29,615
		(2) Grant Assistance	<b>10</b>	10
		(3) Financial Assistance	<b>21,731</b>	21,731
		Subtotal (f)	<b>52,829</b>	51,356

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>FAMILIES (9) Continued</b>				
<b>9.4</b>	<b>4.</b>	<b>CHILD AND YOUTH SERVICES.....</b>	<b>548,741</b>	539,749
		Supports evidence-based prevention and early intervention strategies for children and youth.		
		Provides policy direction, funding and support to the four child and family services authorities who provide a comprehensive continuum of services for early intervention, prevention, and child protection and reunification services delivered through their mandated agencies. Administers centralized services that assist agencies and community organizations to provide for the well-being of children, youth and families. Supports the operational shifts required for the establishment of Indigenous Service Providers under Indigenous jurisdiction.		
	(a)	Strategic Initiatives and Program Support		
		(1) Salaries and Employee Benefits	<b>3,597</b>	3,501
		(2) Other Expenditures	<b>151</b>	151
		Subtotal (a)	<b>3,748</b>	3,652
	(b)	Child Protection		
		(1) Salaries and Employee Benefits	<b>6,670</b>	6,513
		(2) Other Expenditures	<b>28,443</b>	28,443
		(3) Grant Assistance	<b>8,175</b>	8,215
		(4) Financial Assistance	<b>72,757</b>	72,757
		Subtotal (b)	<b>116,045</b>	115,928
	(c)	Child and Family Services Authorities		
		(1) Salaries and Employee Benefits	<b>2,425</b>	2,374
		(2) Grant Assistance	<b>386,845</b>	373,280
		(3) Financial Assistance	<b>38,592</b>	43,430
		Subtotal (c)	<b>427,862</b>	419,084
	(d)	Indigenous Jurisdiction Transition Office		
		(1) Salaries and Employee Benefits	<b>1,030</b>	1,029
		(2) Other Expenditures	<b>56</b>	56
		Subtotal (d)	<b>1,086</b>	1,085

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>FAMILIES (9) Continued</b>				
<b>9.5</b>	5.	DIGITAL, ORGANIZATION AND STRATEGY .....	<b>9,709</b>	9,155
		Provides a wide range of integrated and professional services for the department. Supports complex interdepartmental initiatives that also can involve collaboration and partnerships with external stakeholders such as agencies, authorities, businesses, communities and other governments. It also oversees three arms-length offices: Office of the Commissioner for Adults Living with an Intellectual Disability, Social Services Appeal Board Office and Fair Practices Office.		
	(a)	Strategic Advisory Office		
		(1) Salaries and Employee Benefits	<b>802</b>	785
		(2) Other Expenditures	<b>63</b>	63
		Subtotal (a)	<b>865</b>	848
	(b)	Project Management Office		
		(1) Salaries and Employee Benefits	<b>659</b>	621
		(2) Other Expenditures	<b>71</b>	71
		Subtotal (b)	<b>730</b>	692
	(c)	Digital Sustainability Office		
		(1) Salaries and Employee Benefits	<b>1,388</b>	1,345
		(2) Other Expenditures	<b>1,311</b>	1,052
		Subtotal (c)	<b>2,699</b>	2,397
	(d)	Corporate Support		
		(1) Salaries and Employee Benefits	<b>1,950</b>	1,877
		(2) Other Expenditures	<b>277</b>	277
		(3) Grant Assistance	<b>188</b>	188
		Subtotal (d)	<b>2,415</b>	2,342
	(e)	Office of the Commissioner for Adults Living with an Intellectual Disability		
		(1) Salaries and Employee Benefits	<b>695</b>	668
		(2) Other Expenditures	<b>99</b>	99
		Subtotal (e)	<b>794</b>	767
	(f)	Social Services Appeal Board		
		(1) Salaries and Employee Benefits	<b>454</b>	428
		(2) Other Expenditures	<b>65</b>	65
		Subtotal (f)	<b>519</b>	493

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>FAMILIES (9) Continued</b>				
	(g)	Social Innovation Office		
	(1)	Salaries and Employee Benefits	<b>1,440</b>	1,369
	(2)	Other Expenditures	<b>247</b>	247
		Subtotal (g)	<b>1,687</b>	1,616
<b>9.6</b>	6.	WOMEN AND GENDER EQUITY MANITOBA.....	<b>53,305</b>	53,183
		Provides for the operation of the Women and Gender Equity Manitoba Secretariat. Grounded in principles of equity, inclusion and respect, the Secretariat works to advance gender equality and promote the full participation of women and 2SLGBTQIA+ people in society through awareness building, policy and legislative development, and the creation of resources. Advancing the empowerment, safety and well-being of Indigenous women, girls, 2Spirit and gender-diverse relatives is a foundational and ongoing responsibility of Women and Gender Equity Manitoba. This commitment is reflected through prevention and empowerment-focused initiatives, including the implementation of the Mino'Ayaawag Ikwewag Provincial Strategy, a whole of government approach. The Secretariat includes the Gender-Based Violence Program, which advances the prevention and elimination of gender-based violence by funding and supporting community based agencies that deliver services and programs.		
	(a)	Women and Gender Equity Manitoba		
	(1)	Salaries and Employee Benefits	<b>1,570</b>	1,485
	(2)	Other Expenditures	<b>22,480</b>	22,555
	(3)	Grant Assistance	<b>27,396</b>	27,284
	(4)	Financial Assistance	<b>1,859</b>	1,859
		Subtotal (a)	<b>53,305</b>	53,183
<b>NV</b>	7.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED).....	<b>102</b>	102
		Provides for costs related to capital assets.		
	(a)	General Assets		
	(1)	Amortization Expense	<b>102</b>	102

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>FINANCE (7)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Administration and Finance .....	10,937	11.2	9,833
2. Corporate Services .....	2,046	5.4	1,941
3. Finance Policy and Research .....	3,196	4.4	3,061
4. Communications and Engagement .....	10,368	2.9	10,074
5. Treasury .....	2,672	1.4	2,634
6. Taxation .....	17,748	2.0	17,408
7. Treasury Board Secretariat .....	11,420	3.8	11,004
8. Community and Economic Development Secretariat .....	1,803	(0.4)	1,810
9. Intergovernmental Affairs .....	3,281	2.4	3,203
10. Manitoba Indigenous Reconciliation Secretariat .....	11,212	(0.6)	11,277
<b>SUBTOTAL</b>	<b>74,683</b>	3.4	72,245
<b>PART A - OPERATING (NON-VOTED)</b>			
11. Costs Related to Capital Assets .....	337	-	337
<b>TOTAL PART A - OPERATING</b>	<b>75,020</b>	3.4	72,582
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	74,683	3.4	72,245
Capital Grants .....	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>74,683</b>	3.4	72,245
Costs Related to Capital Assets			
General Assets .....	337	-	337
Infrastructure Assets .....	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>75,020</b>	3.4	72,582
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>			
<b>TOTAL PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>	<b>561,000</b>	111.7	265,000

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>FINANCE (7) Continued</b>			
<b>* RECONCILIATION STATEMENT \$ (000s)</b>			
<b>PART A - OPERATING</b>			
Printed Estimates of Expenditure 2025/26 .....			67,735
Transfer from:			
- Executive Council .....			194
- Health, Seniors and Long-Term Care .....			51
- Innovation and New Technology .....			139
- Enabling Appropriations .....			5,000
Transfer to:			
- Executive Council .....			(121)
- Families .....			(145)
- Housing, Addictions and Homelessness .....			(171)
- Municipal and Northern Relations .....			(100)
Estimates of Expenditure 2025/26 (Adjusted) .....			<u>72,582</u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>FINANCE (7) Continued</b>				
<b>PART A - OPERATING</b>				
<b>7.1</b>	1.	ADMINISTRATION AND FINANCE .....	<b>10,937</b>	9,833
		Provides executive support and management for the Department of Finance.		
		Provides shared financial services and comptrollership for various departments.		
		Provides centralized processing and administrative functions related to central accounts payable, central payroll services and bank reconciliation.		
		<i>Public Utilities Board:</i> An independent, quasi-judicial administrative tribunal that has broad oversight and supervisory powers over public utilities and designated organizations as set out in the statute. Considers both the impact to customers and financial requirements of the utility or organization when setting rates.		
		<i>Manitoba Financial Services Agency:</i> Protects Manitoba investors and facilitates dynamic and competitive capital and real estate markets to promote economic development, while fostering public confidence in those markets. Provides a regulatory framework for the insurance sector, trust and loan companies, and credit unions and caisses populaires operating in Manitoba.		
	(a)	Minister's Salary		
		(1) Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
		(1) Salaries and Employee Benefits	<b>1,279</b>	1,203
		(2) Other Expenditures	<b>78</b>	78
		Subtotal (b)	<b>1,357</b>	1,281
	(c)	Central Finance		
		(1) Salaries and Employee Benefits	<b>5,689</b>	5,332
		(2) Other Expenditures	<b>1,684</b>	986
		Subtotal before Recoveries	<b>7,373</b>	6,318
		(3) Other Expenditures	<b>(560)</b>	(560)
		Recoveries Total	<b>(560)</b>	(560)
		Subtotal (c)	<b>6,813</b>	5,758
	(d)	Public Utilities Board		
		(1) Salaries and Employee Benefits	<b>1,413</b>	1,441
		(2) Other Expenditures	<b>1,305</b>	1,305
		Subtotal (d)	<b>2,718</b>	2,746
	(e)	Manitoba Financial Services Agency	-	-

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>FINANCE (7) Continued</b>				
<b>7.2</b>	2.	<b>CORPORATE SERVICES</b> .....	<b>2,046</b>	1,941
		Provides policy analysis, advice and recommendations on major projects and initiatives that align with government objectives including governance and accountability management functions. Provides centralized support including co-ordination of central government requests and reports, departmental employee engagement, advancing reconciliation, and diversity and inclusion.		
	(a)	Corporate Services		
	(1)	Salaries and Employee Benefits	<b>1,746</b>	1,641
	(2)	Other Expenditures	<b>300</b>	300
		Subtotal (a)	<b>2,046</b>	1,941
<b>7.3</b>	3.	<b>FINANCE POLICY AND RESEARCH</b> .....	<b>3,196</b>	3,061
		Provides research, analysis and support on local, national and international economic, fiscal and tax policies, including fiscal implications and projects. Provides financial modelling and research support for the department and government.		
	(a)	Finance Policy and Research		
	(1)	Salaries and Employee Benefits	<b>2,939</b>	2,804
	(2)	Other Expenditures	<b>257</b>	257
		Subtotal (a)	<b>3,196</b>	3,061

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>FINANCE (7) Continued</b>				
<b>7.4</b>	4.	<p>COMMUNICATIONS AND ENGAGEMENT.....</p> <p>Strengthens public trust by ensuring government information is clear, accessible, inclusive, accountable and responsive. Provides government-wide leadership and support in strategic government communication, engagement, digital and contact centre operations, access to information and privacy, and policy support. Ensures the public receives timely, trustworthy information and has meaningful opportunities to participate in shaping government decisions.</p> <p>(a) Communications and Engagement</p> <p>(1) Salaries and Employee Benefits</p> <p>(2) Other Expenditures</p> <p>Subtotal before Recoveries</p> <p>(3) Other Expenditures</p> <p>Recoveries Total</p> <p>Subtotal (a)</p>	<p><b>10,368</b></p> <hr/> <p><b>7,839</b></p> <p><b>3,290</b></p> <hr/> <p><b>11,129</b></p> <p><b>(761)</b></p> <hr/> <p><b>(761)</b></p> <hr/> <p><b>10,368</b></p>	<p>10,074</p> <hr/> <p>7,545</p> <p>3,290</p> <hr/> <p>10,835</p> <p>(761)</p> <hr/> <p>(761)</p> <hr/> <p>10,074</p>
<b>7.5</b>	5.	<p>TREASURY.....</p> <p>Plays a pivotal role in managing the cash resources of the Consolidated Fund ensuring liquidity, and optimizing cash flows to ensure seamless government operations. Manages the borrowing programs, debt management and investments of the government, Crown corporations and agencies, in compliance with approved risk policies. Treasury is also responsible for managing the bank accounts of the government, mitigating financial risk and fostering strong relationships with bondholders, financial institutions and rating agencies. Additionally, the division is responsible for compiling public debt cost estimates and analysis.</p> <p>(a) Treasury</p> <p>(1) Salaries and Employee Benefits</p> <p>(2) Other Expenditures</p> <p>Subtotal (a)</p>	<p><b>2,672</b></p> <hr/> <p><b>2,526</b></p> <p><b>146</b></p> <hr/> <p><b>2,672</b></p>	<p>2,634</p> <hr/> <p>2,488</p> <p>146</p> <hr/> <p>2,634</p>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>FINANCE (7) Continued</b>				
<b>7.6</b>	<b>6.</b>	<b>TAXATION</b> .....	<b>17,748</b>	17,408
		Delivers effective administration and collection of provincial tax revenues. Informs, educates, audits and investigates to promote and support compliance by taxpayers with provincial tax legislation.		
	(a)	Taxation Administration		
	(1)	Salaries and Employee Benefits	<b>4,079</b>	3,944
	(2)	Other Expenditures	<b>2,859</b>	2,859
		Subtotal (a)	<b>6,938</b>	6,803
	(b)	Tax Information		
	(1)	Salaries and Employee Benefits	<b>2,079</b>	2,012
	(2)	Other Expenditures	<b>202</b>	202
		Subtotal (b)	<b>2,281</b>	2,214
	(c)	Audit		
	(1)	Salaries and Employee Benefits	<b>7,790</b>	7,652
	(2)	Other Expenditures	<b>723</b>	723
		Subtotal (c)	<b>8,513</b>	8,375
	(d)	Tax Appeals Commission		
	(1)	Other Expenditures	<b>16</b>	16

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>FINANCE (7) Continued</b>				
<b>7.7</b>	7.	TREASURY BOARD SECRETARIAT .....	<b>11,420</b>	11,004
		Delivers services to support Treasury Board in carrying out its responsibilities as set out in The Financial Administration Act. Provides fiscal management for government by monitoring program performance and overall fiscal position of the province. Leads the planning and co-ordination of the annual budget and in-year process. Ensures policy decisions align with Manitoba's long-term fiscal plans. Establishes and oversees corporate comptrollership and financial management policies. Provides internal audit and comptrollership review services to departments. Oversees government-wide accounting and financial management systems as well as provides advisory services regarding internal controls and interpretation of accounting standards. Prepares the province's Annual Report and Public Accounts in accordance with Public Sector Accounting Standards. Undertakes strategic initiatives and targeted program reviews. Sets standards and co-ordinates the use of performance measurement across government.		
	(a)	Treasury Board Secretariat		
		(1) Salaries and Employee Benefits	<b>10,444</b>	10,028
		(2) Other Expenditures	<b>976</b>	976
		Subtotal (a)	<b>11,420</b>	11,004
<b>7.8</b>	8.	COMMUNITY AND ECONOMIC DEVELOPMENT SECRETARIAT .....	<b>1,803</b>	1,810
		Provides advice and support to Cabinet in advancing major government economic initiatives.		
	(a)	Community and Economic Development Secretariat		
		(1) Salaries and Employee Benefits	<b>1,443</b>	1,410
		(2) Other Expenditures	<b>360</b>	400
		Subtotal (a)	<b>1,803</b>	1,810

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>FINANCE (7) Continued</b>				
<b>7.9</b>	9.	INTERGOVERNMENTAL AFFAIRS .....	<b>3,281</b>	3,203
		Provides strategic advice, analysis and support on priorities and issues related to Manitoba's relationships with the federal government and other provincial and territorial governments; international relations, activities and interests; and international and domestic trade policy and agreements.		
	(a)	Intergovernmental Affairs		
	(1)	Salaries and Employee Benefits	<b>2,550</b>	2,472
	(2)	Other Expenditures	<b>731</b>	731
		Subtotal (a)	<b>3,281</b>	3,203
<b>7.10</b>	10.	MANITOBA INDIGENOUS RECONCILIATION SECRETARIAT. ....	<b>11,212</b>	11,277
		Champions the province's commitment to advancing reconciliation, embracing a comprehensive and relationship-centred framework grounded in Indigenous traditions, knowledge and perspectives. Guided by the four pillars of nationhood: Lands, Culture, Language and People, the Secretariat is responsible for developing policy and research, co-ordinating intergovernmental and cross-sectoral initiatives and advancing strategic priorities that respect Indigenous governance, values and cultural frameworks. Oversees the implementation of The Path to Reconciliation Act and supports the planning for complex, multi-departmental engagements involving Indigenous nations.		
	(a)	Manitoba Indigenous Reconciliation Secretariat		
	(1)	Salaries and Employee Benefits	<b>4,293</b>	4,095
	(2)	Other Expenditures	<b>633</b>	633
	(3)	Grant Assistance	<b>6,286</b>	6,549
		Subtotal (a)	<b>11,212</b>	11,277

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>FINANCE (7) Continued</b>				
<b>NV</b>	11.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED).....	<b>337</b>	337
		Provides for costs related to capital assets.		
	(a)	General Assets		
	(1)	Amortization Expense	<b>337</b>	337
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>				
<b>7.11</b>	7.	OTHER REPORTING ENTITIES CAPITAL INVESTMENT .....	<b>561,000</b>	265,000
		Provides for the development or enhancement of strategic infrastructure, equipment and information technology systems.		
	(a)	The Manitoba Hydro-Electric Board	<b>1,165,923</b>	881,237
	(b)	Less: Self-financed by Manitoba Hydro	<b>(604,923)</b>	(616,237)

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>HEALTH, SENIORS AND LONG-TERM CARE (21)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Finance .....	<b>8,319</b>	12.4	7,400
2. Health Policy and Planning .....	<b>19,153</b>	9.1	17,557
3. Insurance.....	<b>18,754</b>	23.3	15,205
4. Public Health .....	<b>33,799</b>	13.7	29,714
5. Performance and Oversight.....	<b>6,023</b>	12.2	5,368
6. Seniors and Long-Term Care.....	<b>22,423</b>	1.1	22,185
7. Corporate Strategy and Administration .....	<b>8,695</b>	10.2	7,893
8. Funding to Health Authorities.....	<b>6,228,011</b>	8.2	5,755,094
9. Provincial Health Services .....	<b>380,676</b>	6.1	358,838
10. Medical .....	<b>2,381,223</b>	12.3	2,120,927
11. Pharmacare.....	<b>602,006</b>	29.2	466,088
12. Costs Related to Capital Assets of Other Reporting Entities .....	<b>296,499</b>	24.3	238,510
<b>SUBTOTAL</b>	<b>10,005,581</b>	10.6	9,044,779
<b>PART A - OPERATING (NON-VOTED)</b>			
13. Costs Related to Capital Assets.....	<b>289</b>	-	289
<b>TOTAL PART A - OPERATING</b>	<b>10,005,870</b>	10.6	9,045,068
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	<b>9,709,082</b>	10.3	8,806,269
Capital Grants.....	<b>296,499</b>	24.3	238,510
<b>TOTAL TO BE VOTED</b>	<b>10,005,581</b>	10.6	9,044,779
Costs Related to Capital Assets			
General Assets .....	<b>289</b>	-	289
Infrastructure Assets .....	<b>-</b>	-	-
<b>TOTAL PART A - OPERATING</b>	<b>10,005,870</b>	10.6	9,045,068
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>			
<b>TOTAL PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>	<b>535,000</b>	(2.7)	550,000

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
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**HEALTH, SENIORS AND LONG-TERM CARE (21) Continued**

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	8,831,698
Transfer from:	
- Enabling Appropriations .....	227,009
Transfer to:	
- Finance .....	(51)
- Housing, Addictions and Homelessness .....	(12,959)
- Innovation and New Technology .....	(629)
Estimates of Expenditure 2025/26 (Adjusted) .....	<u>9,045,068</u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
<b>PART A - OPERATING</b>				
<b>21.1</b>	1.	FINANCE .....	<b>8,319</b>	7,400
		Finance division provides centralized executive planning, management, financial services and comptrollership, and oversees health system fiscal resourcing and organizational performance through formal approaches to commissioning of programs and services from health service delivery organizations. Provides advice, financial administration and support to the department.		
		<i>Comptrollership:</i> Provides management and oversight of integrated financial planning, comptrollership, budgetary and accounting services, and develops financial systems, policies and procedures in accordance with government priorities and policies.		
		<i>Financial Commissioning:</i> Plans and oversees the allocation of available operating, medical, and capital funds to health service delivery organizations and other provincial programs in accordance with government priorities. Monitors and reports the financial performance of health service delivery organizations and other provincial health care programs.		
		<i>Strategic Finance:</i> Provides strategic advice, support, and financial and econometric analysis on the equitable allocation of funding to service delivery organizations, medical remuneration, provincial drug program expenditure modelling and various health system-related projects and initiatives applying evidence-based information in accordance with government mandates and priorities.		
	(a)	Minister's Salary		
		(1) Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
		(1) Salaries and Employee Benefits	<b>1,617</b>	1,274
		(2) Other Expenditures	<b>213</b>	213
		Subtotal (b)	<b>1,830</b>	1,487
	(c)	Administration		
		(1) Salaries and Employee Benefits	<b>642</b>	601
		(2) Other Expenditures	<b>23</b>	23
		Subtotal (c)	<b>665</b>	624
	(d)	Comptrollership		
		(1) Salaries and Employee Benefits	<b>1,710</b>	1,537
		(2) Other Expenditures	<b>319</b>	319
		(3) Grant Assistance	<b>438</b>	438
		Subtotal (d)	<b>2,467</b>	2,294

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
	(e)	Financial Commissioning		
	(1)	Salaries and Employee Benefits	<b>2,480</b>	2,195
	(2)	Other Expenditures	<b>103</b>	103
		Subtotal (e)	<b>2,583</b>	2,298
	(f)	Strategic Finance		
	(1)	Salaries and Employee Benefits	<b>690</b>	614
	(2)	Other Expenditures	<b>35</b>	35
		Subtotal (f)	<b>725</b>	649
<b>21.2</b>	2.	HEALTH POLICY AND PLANNING . . . . .	<b>19,153</b>	17,557
		Supports government in the development and implementation of legislative, policy, planning and information solutions for the health care system.		
		<i>Information Management and Analytics:</i> Leads and manages the provincial information management and analytics shared service aimed at providing accurate and timely information to decision makers across the health care system.		
		<i>Planning and Knowledge Management:</i> Leads oversight of health system planning to ensure its strategic integration and alignment with department activities and government’s mandate. Ensures that the department and health system’s structure and governance promote integration of health services, along with the co-ordination of departmental responses to inquests, audits, proposals and regulatory accountability.		
		<i>Policy and Standards:</i> Leads activities to develop and provide policy advice and solutions on a range of health system issues and government policy decisions. Leads the design and development of various forms of policy to sustain accountability to government direction. Monitors health system compliance with policies and achievement of policy objectives.		
		<i>Quality and Citizen Experience:</i> Oversees health system quality that includes patient-centred care, patient safety, accreditation and public engagement.		
		<i>Legislative Unit:</i> Facilitates the development of new or amended statutes and regulations that are the responsibility of the Minister of Health, Seniors and Long-Term Care. Provides information and advice on the application of the statutes and regulations.		

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
(a)		Administration		
	(1)	Salaries and Employee Benefits	<b>302</b>	273
	(2)	Other Expenditures	<b>64</b>	64
		Subtotal (a)	<b>366</b>	337
(b)		Information Management and Analytics		
	(1)	Salaries and Employee Benefits	<b>7,017</b>	5,983
	(2)	Other Expenditures	<b>682</b>	682
		Subtotal (b)	<b>7,699</b>	6,665
(c)		Planning and Knowledge Management		
	(1)	Salaries and Employee Benefits	<b>1,923</b>	1,759
	(2)	Other Expenditures	<b>796</b>	796
		Subtotal (c)	<b>2,719</b>	2,555
(d)		Policy and Standards		
	(1)	Salaries and Employee Benefits	<b>1,808</b>	1,589
	(2)	Other Expenditures	<b>2,541</b>	2,541
		Subtotal (d)	<b>4,349</b>	4,130
(e)		Quality and Citizen Experience		
	(1)	Salaries and Employee Benefits	<b>625</b>	605
	(2)	Other Expenditures	<b>2,262</b>	2,262
		Subtotal (e)	<b>2,887</b>	2,867
(f)		Legislative Unit		
	(1)	Salaries and Employee Benefits	<b>966</b>	836
	(2)	Other Expenditures	<b>167</b>	167
		Subtotal (f)	<b>1,133</b>	1,003

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
<b>21.3</b>	3.	INSURANCE.....	<b>18,754</b>	15,205
		Establishes and administers benefits as prescribed by the Canada Health Act, as well as provincially funded benefits as prescribed by the Manitoba Health Services Insurance Plan, The Pharmaceutical Act and The Prescription Drugs Cost Assistance Act. Establishes and monitors department administrative policies, processes and standards.		
		<i>Compensation and Medical Remuneration Strategy/Workforce:</i> Leads the oversight of health system planning related to physician compensation (medical remuneration) and insured services expenditures. Ensures alignment with government policy priorities and health system clinical requirements.		
		<i>Non-Insured Benefits:</i> Plans, manages and administers provincially funded benefits offered beyond those required by the Canada Health Act. Establishes eligibility criteria, service improvements, legislative amendments, and related benefit plan design to support government goals and priorities in the delivery of health care.		
		<i>Insured Benefits:</i> Plans, manages, and monitors registration of Manitoba residents for benefits and fee-for-service payments to health care providers insured under the provincial health insurance plan. Interprets and translates benefits under the provincial health insurance plan to advise and direct service delivery organizations for alignment with requirements of the Canada Health Act. Establishes policy, benefit plan design, and corresponding legislative amendments to support government goals and priorities in the delivery of health care. Supports the development of negotiation mandates for health care providers, professional associations and other provincial plans.		
	(a)	Administration		
		(1) Salaries and Employee Benefits	<b>307</b>	279
		(2) Other Expenditures	<b>39</b>	39
		Subtotal (a)	<b>346</b>	318
	(b)	Compensation and Medical Remuneration Strategy/Workforce		
		(1) Salaries and Employee Benefits	<b>1,817</b>	1,354
		(2) Other Expenditures	<b>715</b>	715
		(3) Grant Assistance	<b>97</b>	97
		Subtotal (b)	<b>2,629</b>	2,166

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
	(c)	Non-Insured Benefits		
	(1)	Salaries and Employee Benefits	<b>5,532</b>	4,458
	(2)	Other Expenditures	<b>579</b>	579
	(3)	Grant Assistance	<b>414</b>	414
		Subtotal (c)	<b>6,525</b>	5,451
	(d)	Insured Benefits		
	(1)	Salaries and Employee Benefits	<b>7,805</b>	6,216
	(2)	Other Expenditures	<b>1,449</b>	1,054
		Subtotal (d)	<b>9,254</b>	7,270
<b>21.4</b>	4.	PUBLIC HEALTH .....	<b>33,799</b>	29,714
		Provides strategic leadership and oversight of public health programs, policies, practices and services across Manitoba, in alignment with The Public Health Act, and nationally and internationally recognized core functions of public health, and strategic and operational emerging issues and priorities. Also supports health services in provincial nursing stations.		
		<i>Population and Public Health Services:</i> In collaboration with the Office of the Chief Provincial Public Health Officer, provides provincial population and public health leadership, system co-ordination and oversight through the implementation of core public health programs and policies designed to improve the health status of all Manitobans, support healthier communities and reduce health inequities. The focus includes public health clinical nursing leadership, regional and clinical supports, population health programs, health promotion, health emergency management and provincial nursing station operations.		
		<i>Environmental Health:</i> In collaboration with the Office of the Chief Provincial Public Health Officer, protects and promotes the health of Manitobans through policy, education and intervention strategies designed to reduce health risks to the public. Key responsibilities include leadership in environmental health policy and issues management and overseeing and enforcing requirements and functions of Manitoba’s public health inspection program in alignment with best practices and legislative requirements under The Public Health Act.		

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
<i>Office of the Chief Provincial Public Health Officer: Provides co-ordinated and integrated public health leadership for public health services and programs at regional and provincial levels, including carrying out the role and responsibilities outlined in The Public Health Act for the purpose of promoting and protecting the health of the population.</i>				
<i>Communicable Disease Prevention and Control: In collaboration with the Office of the Chief Provincial Public Health Officer, improves and protects the health of Manitobans through the development of population and public health policies, strategic planning, oversight, and clinical leadership focused on communicable disease prevention and control, surveillance and public health information systems.</i>				
(a)		Administration		
	(1)	Salaries and Employee Benefits	<b>414</b>	382
	(2)	Other Expenditures	<b>85</b>	85
		Subtotal (a)	<b>499</b>	467
(b)		Population and Public Health Services		
	(1)	Salaries and Employee Benefits	<b>2,503</b>	2,141
	(2)	Other Expenditures	<b>8,394</b>	7,654
	(3)	Grant Assistance	<b>311</b>	311
		Subtotal (b)	<b>11,208</b>	10,106
(c)		Environmental Health		
	(1)	Salaries and Employee Benefits	<b>6,440</b>	5,808
	(2)	Other Expenditures	<b>641</b>	641
		Subtotal (c)	<b>7,081</b>	6,449
(d)		Office of the Chief Provincial Public Health Officer		
	(1)	Salaries and Employee Benefits	<b>9,063</b>	7,215
	(2)	Other Expenditures	<b>401</b>	391
		Subtotal (d)	<b>9,464</b>	7,606
(e)		Communicable Disease Prevention and Control		
	(1)	Salaries and Employee Benefits	<b>3,324</b>	2,863
	(2)	Other Expenditures	<b>2,223</b>	2,223
		Subtotal (e)	<b>5,547</b>	5,086

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
<b>21.5</b>	5.	PERFORMANCE AND OVERSIGHT .....	<b>6,023</b>	5,368
		Oversees the performance of the health care system through the commissioning of health services, administering performance management, risk management and accountability frameworks, developing and co-ordinating of health system transformation and health-related Indigenous reconciliation activities, and oversight and responsibility for health-related intergovernmental affairs and agreements.		
		<i>Accountability Management:</i> Provides leadership in the oversight, evaluation and monitoring of health system performance through analysis, performance management and reporting of results.		
		<i>Health Services Commissioning:</i> Leads the development, execution and accountabilities for commissioned agreements with Service Delivery Organizations and funded agencies.		
		<i>Intergovernmental Affairs:</i> Responsible for the development, co-ordination, execution, maintenance and oversight of the department's intergovernmental agreements.		
		<i>Indigenous Reconciliation:</i> Responsible for the development, co-ordination, execution, maintenance and oversight of accountability involving Indigenous reconciliation.		
	(a)	Administration		
		(1) Salaries and Employee Benefits	<b>388</b>	348
		(2) Other Expenditures	<b>69</b>	69
		Subtotal (a)	<b>457</b>	417
	(b)	Accountability Management		
		(1) Salaries and Employee Benefits	<b>1,235</b>	1,096
		(2) Other Expenditures	<b>64</b>	64
		Subtotal (b)	<b>1,299</b>	1,160
	(c)	Health Services Commissioning		
		(1) Salaries and Employee Benefits	<b>1,708</b>	1,551
		(2) Other Expenditures	<b>1,001</b>	1,001
		Subtotal (c)	<b>2,709</b>	2,552

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
	(d)	Intergovernmental Affairs		
	(1)	Salaries and Employee Benefits	<b>763</b>	598
	(2)	Other Expenditures	<b>112</b>	112
		Subtotal (d)	<b>875</b>	710
	(e)	Indigenous Reconciliation		
	(1)	Salaries and Employee Benefits	<b>519</b>	365
	(2)	Other Expenditures	<b>164</b>	164
		Subtotal (e)	<b>683</b>	529
<b>21.6</b>	6.	SENIORS AND LONG-TERM CARE .....	<b>22,423</b>	22,185
		Supports the Minister by providing advice, analytical and initiative support in fulfilling the implementation of seniors-related actions, seniors' advocacy and long-term care.		
		<i>Seniors and Long-Term Care:</i> Provides strategic leadership to advance the department's priorities, with a focus on the continuum of care for seniors, the long-term care and home care sectors. Works collaboratively with government and community partners to promote the health and well-being of seniors by improving access to information, services and supportive environments. Leads evidence-based provincial policies to ensure the safe, high-quality, efficient and responsive delivery of long-term care services for seniors and all Manitobans.		
		<i>Licensing and Compliance:</i> Oversees health system compliance with applicable provincial legislation, policies and standards to ensure safe environments for patients are maintained. Administers The Protection for Persons in Care Act, including receiving reports of alleged patient abuse and neglect in designated health care facilities. Oversees licensing of emergency medical services and personal care homes.		
	(a)	Administration		
	(1)	Salaries and Employee Benefits	<b>216</b>	187
	(2)	Other Expenditures	<b>50</b>	50
		Subtotal (a)	<b>266</b>	237
	(b)	Seniors and Long-Term Care		
	(1)	Salaries and Employee Benefits	<b>506</b>	474
	(2)	Other Expenditures	<b>18,790</b>	18,790
	(3)	Grant Assistance	<b>53</b>	53
		Subtotal (b)	<b>19,349</b>	19,317

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
	(c)	Licensing and Compliance		
	(1)	Salaries and Employee Benefits	<b>2,630</b>	2,453
	(2)	Other Expenditures	<b>178</b>	178
		Subtotal (c)	<b>2,808</b>	2,631
<b>21.7</b>	7.	CORPORATE STRATEGY AND ADMINISTRATION .....	<b>8,695</b>	7,893
		Provides executive planning, corporate management and project leadership as well as centralized strategic planning, corporate policy and program direction to the department. This includes strategic policy, corporate advice and direction as it relates to the department's financial allocations and reporting, in close collaboration with the department's Finance division. Leads and manages strategic initiatives for departmental priorities and cross-departmental strategic projects, provides highly specialized and complex strategic policy advice and support to the senior leadership of the department.		
		<i>Department Services:</i> Develops and supports alignment with administrative policies, processes and standards, as well as leads departmental communications, operations, and employee wellness, engagement and diversity/inclusion efforts. Provides administrative, technological and logistical support to the departments of Health, Seniors and Long-Term Care, and Housing, Addictions and Homelessness.		
		<i>Infrastructure:</i> Provides strategic advice and recommendations to align health infrastructure investments with provincial priorities and health care needs. Delivers comprehensive reports on the progress of the overall capital program to ensure accountability and transparency. Establishes policies and guidelines to enhance infrastructure for sustained and efficient delivery of health care services across the province.		
	(a)	Administration		
	(1)	Salaries and Employee Benefits	<b>661</b>	577
	(2)	Other Expenditures	<b>40</b>	40
		Subtotal (a)	<b>701</b>	617
	(b)	Department Services		
	(1)	Salaries and Employee Benefits	<b>2,497</b>	2,275
	(2)	Other Expenditures	<b>4,140</b>	3,749
		Subtotal (b)	<b>6,637</b>	6,024

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
	(c)	Infrastructure		
		(1) Salaries and Employee Benefits	<b>1,276</b>	1,171
		(2) Other Expenditures	<b>81</b>	81
		Subtotal (c)	<b>1,357</b>	1,252
<b>21.8</b>	8.	FUNDING TO HEALTH AUTHORITIES .....	<b>6,228,011</b>	5,755,094
		<i>Acute Care Services - Funding to Service Delivery Organizations:</i> Provides funding to health authorities, CancerCare Manitoba and Shared Health to provide services delivered within acute care settings. Funding for the acute care sector encompasses operating funding related to compensation, supplies and drugs required to operate acute care facilities and programs.		
		<i>Long-Term Care Services - Funding to Service Delivery Organizations:</i> Provides funding to health authorities to deliver services to provincially licensed personal care homes. Funding for the long-term care sector includes operating funding related to compensation, supplies and drugs required to operate long-term care facilities.		
		<i>Home Care Services - Funding to Service Delivery Organizations:</i> Provides funding to health authorities to provide home care and related services required to enhance patient care in their homes. Funding for the home care sector is largely comprised of compensation and supply costs.		
		<i>Community Health Services - Funding to Service Delivery Organizations:</i> Provides funding to health authorities and Shared Health to fund services provided through Community Health Agencies.		
		<i>Emergency Response and Transport Services - Funding to Service Delivery Organizations:</i> Provides funding to Shared Health for Emergency Response Services across the province, as well as funding to health authorities for the Northern Patient Transportation Program.		

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
(a)		Acute Care Services - Funding to Service Delivery Organizations		
	(1)	Other Expenditures	<b>13,242</b>	12,132
	(2)	Grant Assistance	<b>4,101,072</b>	3,740,825
		Subtotal (a)	<b>4,114,314</b>	3,752,957
(b)		Long-Term Care Services - Funding to Service Delivery Organizations		
	(1)	Other Expenditures	<b>161</b>	161
	(2)	Grant Assistance	<b>964,087</b>	910,849
		Subtotal (b)	<b>964,248</b>	911,010
(c)		Home Care Services - Funding to Service Delivery Organizations		
	(1)	Grant Assistance	<b>563,698</b>	521,307
(d)		Community Health Services - Funding to Service Delivery Organizations		
	(1)	Other Expenditures	<b>2,289</b>	2,289
	(2)	Grant Assistance	<b>300,367</b>	298,725
		Subtotal (d)	<b>302,656</b>	301,014
(e)		Emergency Response and Transport Services - Funding to Service Delivery Organizations		
	(1)	Grant Assistance	<b>283,095</b>	268,806

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
<b>21.9</b>	9.	PROVINCIAL HEALTH SERVICES .....  Provincial health-related programming and services, which include Out-of-Province, Blood Transfusion Services, Federal Hospitals, Ancillary Programs, Nursing Recruitment and Retention Initiatives, the Manitoba Learning Health System Network, and Immunizing Agents, Biologics and Drugs.  <i>Out-of-Province:</i> Provides for insured hospital services required by Manitobans while temporarily out of the province. This fulfills the portability requirements of the Canada Health Act.  <i>Blood Transfusion Services:</i> Oversees and advises on policy, funding, planning and support to interprovincial co-ordination regarding Manitoba’s utilization of blood products, organ and tissue supply and associated expenditures to ensure that Manitobans have safe, reliable and sustainable access to appropriate transfusion and transplant products and services.  <i>Federal Hospitals:</i> Provides funding for medical services delivered to non-treaty residents of Manitoba at federal hospitals located in Norway House and Hodgson and 22 federal nursing stations.  <i>Ancillary Programs:</i> Provides for assistive devices as prescribed under The Prosthetic, Orthotic and other Medical Devices Insurance Regulation of The Health Services Insurance Act.  <i>Nursing Recruitment and Retention Initiatives:</i> Provides recruitment and retention initiatives for nurses in Manitoba.  <i>Manitoba Learning Health System Network:</i> Supports policy evaluation and research on priority health issues for the department through the Manitoba Centre for Health Policy, George and Fay Yee Centre for Healthcare Innovation, Manitoba Training Program for Health Services Research and Translating Research in Elder Care.  <i>Immunizing Agents, Biologics and Drugs:</i> Ensures the security of the supply of vaccines and drugs via purchase, storage and distribution of immunizing agents, biologics and drugs.  <i>Project Management:</i> Provides support for projects related to the transformation of the health system.  <i>Health System Innovation Capacity Fund:</i> Provides support for priority investments in the publicly financed and operated health system that supports long-term capacity for the surgical, diagnostic and primary health care needs of Manitobans and addresses wait times for these services.	<b>380,676</b>	358,838

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
	(a)	Out-of-Province		
	(1)	Other Expenditures	<b>76,224</b>	60,224
	(b)	Blood Transfusion Services		
	(1)	Other Expenditures	<b>109,186</b>	94,023
	(c)	Federal Hospitals		
	(1)	Other Expenditures	<b>3,029</b>	2,579
	(d)	Ancillary Programs		
	(1)	Other Expenditures	<b>31,456</b>	31,231
	(e)	Nursing Recruitment and Retention Initiatives		
	(1)	Other Expenditures	<b>5,016</b>	5,016
	(f)	Manitoba Learning Health System Network		
	(1)	Grant Assistance	<b>3,750</b>	3,750
	(g)	Immunizing Agents, Biologics and Drugs		
	(1)	Other Expenditures	<b>73,421</b>	73,421
	(h)	Project Management		
	(1)	Other Expenditures	<b>12,024</b>	22,024
	(i)	Health System Innovation Capacity Fund		
	(1)	Other Expenditures	<b>66,570</b>	66,570

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
<b>21.10</b>	10.	MEDICAL .....	<b>2,381,223</b>	2,120,927
		Provides payment to, or on behalf of, residents of Manitoba for services insured under the Manitoba Health Services Insurance Plan in respect of fee-for-service claims submitted by physicians (including out-of-province physicians), optometrists, chiropractors, oral and maxillofacial surgeons and dentists, as well as non-fee-for-service payments to physicians. Provides support through the physician recruitment and retention programs towards the training, recruitment and retention of physicians in Manitoba.		
		<i>Fee-For-Service:</i> Provides for services in respect of fee-for-service claims submitted by physicians.		
		<i>Alternate Funding:</i> Provides for services in respect of non-fee-for-service payments to physicians, physician assistants and clinical assistants.		
		<i>Other Professional Services:</i> Provides for services insured under the Manitoba Health Services Insurance Plan in respect of fee-for-service claims submitted by optometrists, chiropractors, and oral and maxillofacial surgeons and dentists.		
		<i>Out-of-Province Physicians:</i> Provides for services insured under the Manitoba Health Services Insurance Plan in respect of fee-for-service claims submitted by physicians as well as non-fee-for-service payments to physicians for services required by Manitobans while temporarily out of the province.		
		<i>Physician Recruitment and Retention Program:</i> Provides for physician recruitment and retention programs towards the training, recruitment and retention of physicians, with a particular focus in rural and northern Manitoba.		
	(a)	Fee-For-Service		
	(1)	Other Expenditures	<b>1,536,788</b>	1,335,640
	(b)	Alternate Funding		
	(1)	Grant Assistance	<b>717,622</b>	674,194
	(c)	Other Professional Services		
	(1)	Other Expenditures	<b>37,657</b>	30,106
	(d)	Out-of-Province Physicians		
	(1)	Other Expenditures	<b>37,654</b>	33,044
	(e)	Physician Recruitment and Retention Program		
	(1)	Other Expenditures	<b>1,691</b>	1,691
	(2)	Grant Assistance	<b>49,811</b>	46,252
		Subtotal (e)	<b>51,502</b>	47,943

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
<b>21.11</b>	11.	PHARMACARE .....	<b>602,006</b>	466,088
		Provides for prescribed pharmaceutical benefits subject to The Prescription Drugs Cost Assistance Act and regulations and The Pharmaceutical Act and regulations to protect the residents of Manitoba from financial hardship resulting from expenses for eligible prescription drugs. Includes prescribed pharmaceutical benefits provided under the Department of Families' Health Services program for social assistance participants.		
	(a)	Drug Programs		
	(1)	Other Expenditures	<b>680,698</b>	544,780
	(b)	Drug Expenditures Incurred by the Department of Families		
	(1)	Other Expenditures	<b>(78,692)</b>	(78,692)
<b>21.12</b>	12.	COSTS RELATED TO CAPITAL ASSETS OF OTHER REPORTING ENTITIES. ....	<b>296,499</b>	238,510
		Provides funding to health authorities, CancerCare Manitoba and Shared Health for principal repayment on approved borrowing, equipment purchases, other capital expenditures and interest.		
	(a)	Principal Repayments		
	(1)	Grant Assistance	<b>147,412</b>	133,317
	(b)	Equipment Purchases and Replacements		
	(1)	Grant Assistance	<b>20,783</b>	18,783
	(c)	Other Capital		
	(1)	Grant Assistance	<b>7,700</b>	7,700
	(d)	Interest		
	(1)	Grant Assistance	<b>120,604</b>	78,710

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HEALTH, SENIORS AND LONG-TERM CARE (21) Continued</b>				
<b>NV</b>	13.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED).....	<b>289</b>	289
		Provides for costs related to capital assets.		
	(a)	General Assets		
	(1)	Amortization Expense	<b>289</b>	289
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>				
<b>21.13</b>	21.	OTHER REPORTING ENTITIES CAPITAL INVESTMENT.....	<b>535,000</b>	550,000
		Provides for the development, acquisition or enhancement of strategic infrastructure, equipment and information technology systems.		
	(a)	Health Capital Program	<b>535,000</b>	550,000

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>HOUSING, ADDICTIONS AND HOMELESSNESS (24)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Finance and Corporate Services .....	<b>7,390</b>	5.6	6,999
2. Mental Health and Addictions .....	<b>53,337</b>	7.2	49,767
3. The Manitoba Housing and Renewal Corporation .....	<b>267,782</b>	(3.4)	277,136
4. Physician Services - Psychiatry .....	<b>104,242</b>	-	104,242
5. Funding to Health Authorities .....	<b>322,458</b>	-	322,344
6. Costs Related to Capital Assets of Other Reporting Entities .....	<b>820</b>	-	820
<b>TOTAL PART A - OPERATING</b>	<b>756,029</b>	(0.7)	761,308
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	<b>755,209</b>	(0.7)	760,488
Capital Grants .....	<b>820</b>	-	820
<b>TOTAL TO BE VOTED</b>	<b>756,029</b>	(0.7)	761,308
Costs Related to Capital Assets			
General Assets .....	-	-	-
Infrastructure Assets .....	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>756,029</b>	(0.7)	761,308
<b>PART C - LOANS AND GUARANTEES</b>			
<b>TOTAL PART C - LOANS AND GUARANTEES</b>	<b>21,700</b>	44.7	15,000
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>			
<b>TOTAL PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>	<b>78,000</b>	-	78,000

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
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**HOUSING, ADDICTIONS AND HOMELESSNESS (24) Continued**

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	733,965
Transfer from:	
- Finance .....	171
- Health, Seniors and Long-Term Care .....	12,959
- Enabling Appropriations .....	14,213
Estimates of Expenditure 2025/26 (Adjusted) .....	<u>761,308</u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HOUSING, ADDICTIONS AND HOMELESSNESS (24) Continued</b>				
<b>PART A - OPERATING</b>				
<b>24.1</b>	<b>1.</b>	<b>FINANCE AND CORPORATE SERVICES.....</b>	<b>7,390</b>	6,999
		<i>Financial Services: Provides financial services, executive planning, management, agency accountability, including budget review, comptrollership and administrative support to the department.</i>		
		<i>Corporate Services: Provides legislation co-ordination, reports and briefing material for executive management and supports, accountability and performance evaluation, program management, and implementation of policies, programs and service enhancements.</i>		
		<i>Healthy Child Committee of Cabinet and Strategic Priorities: Provides strategic direction, guidance and oversight for departmental corporate activities and provides secretariat services to the Healthy Child Committee of Cabinet.</i>		
	(a)	Minister's Salary		
		(1) Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
		(1) Salaries and Employee Benefits	<b>993</b>	910
		(2) Other Expenditures	<b>80</b>	80
		Subtotal (b)	<b>1,073</b>	990
	(c)	Financial Services		
		(1) Salaries and Employee Benefits	<b>1,257</b>	1,210
		(2) Other Expenditures	<b>55</b>	55
		Subtotal (c)	<b>1,312</b>	1,265
	(d)	Corporate Services		
		(1) Salaries and Employee Benefits	<b>3,335</b>	3,161
		(2) Other Expenditures	<b>309</b>	190
		Subtotal (d)	<b>3,644</b>	3,351
	(e)	Healthy Child Committee of Cabinet and Strategic Priorities		
		(1) Salaries and Employee Benefits	<b>1,247</b>	1,280
		(2) Other Expenditures	<b>65</b>	65
		Subtotal (e)	<b>1,312</b>	1,345

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HOUSING, ADDICTIONS AND HOMELESSNESS (24) Continued</b>				
24.2	2.	MENTAL HEALTH AND ADDICTIONS . . . . .	<b>53,337</b>	49,767
		Establishes strategic direction, policies, guidelines, standards, legislation and monitoring for service delivery organizations and funded community agencies on mental health, addictions and recovery. Provides strategic leadership in support of the objectives and priorities to the department.		
		<i>Mental Health and Addictions Treatment and Recovery:</i> Provides strategic leadership on provincial policy development, service and system planning and advice in the areas of treatment and continuing care related to mental health and addictions. The branch works with service delivery organizations and community partners to strengthen mental health and addiction services across Manitoba.		
		<i>Mental Health Promotion and Harm Reduction:</i> Provides strategic leadership for provincial system planning and policy development as it relates to mental health promotion, harm reduction and early response supports for children and youth. The branch works with service delivery organizations and community partners to improve mental health and harm reduction services in the province.		
		<i>Chief Provincial Psychiatrist:</i> Provides expert psychiatric consultation regarding all aspects of mental health practice, policy, programming and legislation. The Chief Provincial Psychiatrist is also responsible for administration of The Mental Health Act of Manitoba.		
		<i>Mental Health Review Board:</i> An independent quasi-judicial body that hears appeals about the admission or treatment of a patient in a psychiatric facility and undertakes automatic reviews of all long-term involuntary patients and patients on extended leave certificates.		
	(a)	Mental Health and Addictions Treatment and Recovery		
		(1) Salaries and Employee Benefits	<b>2,176</b>	2,107
		(2) Other Expenditures	<b>29,719</b>	25,493
		(3) Grant Assistance	<b>55</b>	55
		Subtotal (a)	<b>31,950</b>	27,655
	(b)	Mental Health Promotion and Harm Reduction		
		(1) Salaries and Employee Benefits	<b>1,229</b>	1,244
		(2) Other Expenditures	<b>18,433</b>	19,140
		Subtotal (b)	<b>19,662</b>	20,384

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HOUSING, ADDICTIONS AND HOMELESSNESS (24) Continued</b>				
	(c)	Chief Provincial Psychiatrist		
		(1) Salaries and Employee Benefits	<b>761</b>	776
		(2) Other Expenditures	<b>635</b>	635
		Subtotal (c)	<b>1,396</b>	1,411
	(d)	Mental Health Review Board		
		(1) Salaries and Employee Benefits	<b>221</b>	209
		(2) Other Expenditures	<b>108</b>	108
		Subtotal (d)	<b>329</b>	317
<b>24.3</b>	3.	THE MANITOBA HOUSING AND RENEWAL CORPORATION . . . . .	<b>267,782</b>	277,136
		Provides for the delivery of public housing operations as well as funding programs to individuals and organizations to meet housing needs in communities and to address chronic homelessness across the province.		
	(a)	Housing		
		(1) Salaries and Employee Benefits	<b>39,995</b>	37,809
		(2) Other Expenditures	<b>3,318</b>	3,318
		(3) Grant Assistance	<b>169,299</b>	191,149
		Subtotal (a)	<b>212,612</b>	232,276
	(b)	Homelessness		
		(1) Salaries and Employee Benefits	<b>1,185</b>	1,139
		(2) Other Expenditures	<b>27,621</b>	27,621
		(3) Grant Assistance	<b>26,364</b>	16,100
		Subtotal (b)	<b>55,170</b>	44,860

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HOUSING, ADDICTIONS AND HOMELESSNESS (24) Continued</b>				
<b>24.4</b>	4.	<p>PHYSICIAN SERVICES - PSYCHIATRY .....</p> <p>Provides for psychiatry services insured under the Manitoba Health Services Insurance Plan in respect of fee-for-service claims submitted by physicians as well as non-fee-for-service payments to physicians, physician assistants and clinical assistants for psychiatry and mental health services.</p> <p>(a) Fee-For-Service</p> <p style="padding-left: 20px;">(1) Other Expenditures</p> <p>(b) Alternate Funding</p> <p style="padding-left: 20px;">(1) Other Expenditures</p>	<p><b>104,242</b></p>	<p>104,242</p>
<b>24.5</b>	5.	<p>FUNDING TO HEALTH AUTHORITIES .....</p> <p>Funding to health authorities and Shared Health for mental health and recovery services, physician psychiatry services, and wellness and health promotion programs.</p> <p><i>Mental Health and Addictions Services:</i> Provides funding to health authorities and Shared Health for mental health services, including funding that provides specialized inpatient mental health and acquired brain injury treatment and rehabilitation to residents of Manitoba whose complex needs cannot be met elsewhere in the provincial health care system.</p> <p>Provides funding to health authorities and Shared Health for addictions services that provides Manitobans with a range of client-centered addictions services, including public education, bed-based and community treatment and follow-up in communities across the province.</p> <p><i>Mental Health Promotion and Harm Reduction:</i> Provides funding to health authorities and Shared Health for mental health promotion, suicide prevention and harm reduction programs.</p> <p>(a) Mental Health and Addictions Services</p> <p style="padding-left: 20px;">(1) Grant Assistance</p> <p>(b) Mental Health Promotion and Harm Reduction</p> <p style="padding-left: 20px;">(1) Grant Assistance</p>	<p><b>322,458</b></p>	<p>322,344</p>
			<p><b>307,652</b></p>	<p>307,538</p>
			<p><b>14,806</b></p>	<p>14,806</p>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>HOUSING, ADDICTIONS AND HOMELESSNESS (24) Continued</b>				
<b>24.6</b>	6.	COSTS RELATED TO CAPITAL ASSETS OF OTHER REPORTING ENTITIES. . . . .	<b>820</b>	820
		Provides funding to health authorities for principal repayment on approved borrowing and interest.		
	(a)	Principal Repayments		
	(1)	Grant Assistance	<b>570</b>	570
	(b)	Interest		
	(1)	Grant Assistance	<b>250</b>	250
<b>PART C - LOANS AND GUARANTEES</b>				
<b>24.7</b>	24.	LOANS AND GUARANTEES PROGRAMS . . . . .	<b>21,700</b>	15,000
		Provides expenditure authority for non-budgetary capital, operating investment requirements and proposal development funding.		
	(a)	The Manitoba Housing and Renewal Corporation		
	(1)	Rental Housing Construction Incentive Loans and Guarantees	<b>20,700</b>	14,000
	(2)	Proposal Development Fund	<b>1,000</b>	1,000
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>				
<b>24.8</b>	24.	OTHER REPORTING ENTITIES CAPITAL INVESTMENT . . . . .	<b>78,000</b>	78,000
		Provides for the acquisition, development or enhancement of strategic infrastructure that includes housing stocks and development of land owned by The Manitoba Housing and Renewal Corporation.		
	(a)	The Manitoba Housing and Renewal Corporation		
	(1)	Infrastructure	<b>75,000</b>	75,000
	(2)	Land Development Fund	<b>3,000</b>	3,000

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>INNOVATION AND NEW TECHNOLOGY (18)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Corporate Services . . . . .	24,856	(1.0)	25,101
2. Digital and Technology Solutions . . . . .	32,393	(51.4)	66,596
3. Cyber Security . . . . .	3,299	(2.3)	3,377
4. Enterprise Resource Planning Modernization Program . . . . .	38,052	(41.5)	65,061
5. Innovation . . . . .	22,712	(14.3)	26,500
<b>SUBTOTAL</b>	<b>121,312</b>	<b>(35.0)</b>	<b>186,635</b>
<b>PART A - OPERATING (NON-VOTED)</b>			
6. Costs Related to Capital Assets . . . . .	10,828	-	10,828
<b>TOTAL PART A - OPERATING</b>	<b>132,140</b>	<b>(33.1)</b>	<b>197,463</b>
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures . . . . .	121,312	(35.0)	186,635
Capital Grants . . . . .	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>121,312</b>	<b>(35.0)</b>	<b>186,635</b>
Costs Related to Capital Assets			
General Assets . . . . .	10,828	-	10,828
Infrastructure Assets . . . . .	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>132,140</b>	<b>(33.1)</b>	<b>197,463</b>
<b>PART B - CAPITAL INVESTMENT</b>			
18. Capital Assets			
General Assets . . . . .	5,200	-	5,200
Infrastructure Assets . . . . .	-	-	-
<b>TOTAL PART B - CAPITAL INVESTMENT</b>	<b>5,200</b>	<b>-</b>	<b>5,200</b>

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
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**INNOVATION AND NEW TECHNOLOGY (18) Continued**

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	177,456
Transfer from:	
- Advanced Education and Training .....	13,954
- Business, Mining, Trade and Job Creation.....	1,563
- Health, Seniors and Long-Term Care .....	629
- Enabling Appropriations .....	4,000
Transfer to:	
- Finance .....	(139)
Estimates of Expenditure 2025/26 (Adjusted).....	<u>197,463</u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>INNOVATION AND NEW TECHNOLOGY (18) Continued</b>				
<b>PART A - OPERATING</b>				
<b>18.1</b>	1.	CORPORATE SERVICES .....	<b>24,856</b>	25,101
		Provides executive planning, management and administrative support to the department, including policy and program direction. Provides modern radio communication services for public safety and public service organizations in Manitoba to effectively respond to emergencies in a secure, reliable and co-ordinated manner.		
	(a)	Minister's Salary		
		(1) Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
		(1) Salaries and Employee Benefits	<b>982</b>	1,104
		(2) Other Expenditures	<b>37</b>	37
		Subtotal (b)	<b>1,019</b>	1,141
	(c)	Policy and Strategic Priorities		
		(1) Salaries and Employee Benefits	<b>1,283</b>	1,369
		(2) Other Expenditures	<b>70</b>	70
		Subtotal (c)	<b>1,353</b>	1,439
	(d)	Public Safety Communication Services		
		(1) Salaries and Employee Benefits	<b>197</b>	235
		(2) Other Expenditures	<b>22,238</b>	22,238
		Subtotal (d)	<b>22,435</b>	22,473

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>INNOVATION AND NEW TECHNOLOGY (18) Continued</b>				
<b>18.2</b>	<b>2.</b>	<b>DIGITAL AND TECHNOLOGY SOLUTIONS .....</b>	<b>32,393</b>	66,596
		The central agency with overall responsibility for digital and information technology strategy, policy and service delivery for the Manitoba government. Expenditures are recovered from other appropriations where applicable.		
	(a)	Information Technology Operations		
		(1) Salaries and Employee Benefits	<b>1,765</b>	1,679
		(2) Other Expenditures	<b>3,906</b>	3,884
		Subtotal (a)	<b>5,671</b>	5,563
	(b)	Application Management Services		
		(1) Salaries and Employee Benefits	<b>5,035</b>	4,284
		(2) Other Expenditures	<b>9,206</b>	8,665
		Subtotal before Recoveries	<b>14,241</b>	12,949
		(3) Other Expenditures	<b>(3,743)</b>	(3,743)
		Recoveries Total	<b>(3,743)</b>	(3,743)
		Subtotal (b)	<b>10,498</b>	9,206
	(c)	Client Services		
		(1) Salaries and Employee Benefits	<b>4,397</b>	2,613
		(2) Other Expenditures	<b>74,516</b>	70,473
		Subtotal before Recoveries	<b>78,913</b>	73,086
		(3) Salaries and Employee Benefits	<b>(670)</b>	(670)
		(4) Other Expenditures	<b>(78,243)</b>	(66,183)
		Recoveries Total	<b>(78,913)</b>	(66,853)
		Subtotal (c)	-	6,233

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>INNOVATION AND NEW TECHNOLOGY (18) Continued</b>				
	(d)	Infrastructure Managed Services		
	(1)	Salaries and Employee Benefits	<b>2,935</b>	3,281
	(2)	Other Expenditures	<b>28,249</b>	28,249
		Subtotal before Recoveries	<b>31,184</b>	31,530
	(3)	Other Expenditures	<b>(17,569)</b>	(17,569)
		Recoveries Total	<b>(17,569)</b>	(17,569)
		Subtotal (d)	<b>13,615</b>	13,961
	(e)	Enterprise Architecture Office		
	(1)	Salaries and Employee Benefits	<b>2,157</b>	2,366
	(2)	Other Expenditures	<b>452</b>	452
		Subtotal (e)	<b>2,609</b>	2,818
	(f)	Project Management Office and Information Technology Modernization		
	(1)	Salaries and Employee Benefits	<b>2,105</b>	2,180
	(2)	Other Expenditures	<b>5,502*</b>	34,242
		Subtotal before Recoveries	<b>7,607</b>	36,422
	(3)	Other Expenditures	<b>(7,607)</b>	(7,607)
		Recoveries Total	<b>(7,607)</b>	(7,607)
		Subtotal (f)	-	28,815
	(g)	Manitoba Education, Research and Learning Information Networks	-	-

\* Cloud computing implementation expenditures are included in Enabling Appropriations capital budget in 2026/27.

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>INNOVATION AND NEW TECHNOLOGY (18) Continued</b>				
<b>18.3</b>	3.	CYBER SECURITY .....	<b>3,299</b>	3,377
		Leads efforts to secure Manitoba's data and systems, advances information security and risk advisory services security operations, oversees compliance management, and implements risk reduction measures and security controls.		
	(a)	Cyber Security		
	(1)	Salaries and Employee Benefits	<b>1,587</b>	1,665
	(2)	Other Expenditures	<b>1,712</b>	1,712
		Subtotal (a)	<b>3,299</b>	3,377
<b>18.4</b>	4.	ENTERPRISE RESOURCE PLANNING MODERNIZATION PROGRAM .....	<b>38,052</b>	65,061
		Provides support to transition Manitoba and select Other Reporting Entities, including the health sector to a cloud-based Enterprise Resource Planning solution including SAP S4HANA.		
	(a)	Enterprise Resource Planning Modernization Program		
	(1)	Salaries and Employee Benefits	-	-
	(2)	Other Expenditures	<b>38,052*</b>	65,061
		Subtotal (a)	<b>38,052</b>	65,061
<b>18.5</b>	5.	INNOVATION .....	<b>22,712</b>	26,500
		Strengthens Manitoba's innovation ecosystem by improving pathways for innovators developing cutting edge technologies. Supports organizations such as Research Manitoba to enhance the province's research ecosystem. Delivers dedicated data science and artificial intelligence (AI) services to apply advanced analytics, automation and evidence-based tools to inform decision-making across government.		
	(a)	Innovation		
	(1)	Salaries and Employee Benefits	<b>1,094</b>	924
	(2)	Other Expenditures	<b>1,101</b>	10,059
	(3)	Grant Assistance	<b>20,517</b>	15,517
		Subtotal (a)	<b>22,712</b>	26,500

\* Cloud computing implementation expenditures are included in Enabling Appropriations capital budget in 2026/27.

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>INNOVATION AND NEW TECHNOLOGY (18) Continued</b>				
<b>NV</b>	6.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED) .....	<b>10,828</b>	10,828
		Provides for costs related to capital assets.		
	(a)	General Assets		
	(1)	Amortization Expense	<b>10,828</b>	10,828
<b>PART B - CAPITAL INVESTMENT</b>				
<b>18.6</b>	18.	CAPITAL ASSETS.....	<b>5,200</b>	5,200
		Provides for the acquisition of equipment and physical assets for the development or enhancement of information technology systems.		
	(a)	General Assets	<b>5,200</b>	5,200

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>JUSTICE (4)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Corporate and Strategic Services .....	<b>78,768</b>	17.7	66,921
2. Crown Law .....	<b>75,216</b>	2.6	73,322
3. Legislative Counsel .....	<b>4,799</b>	3.1	4,655
4. Correctional Services.....	<b>296,916</b>	2.9	288,589
5. Courts .....	<b>94,656</b>	6.1	89,178
6. Public Safety .....	<b>370,958</b>	3.2	359,534
<b>SUBTOTAL</b>	<b>921,313</b>	4.4	882,199
<b>PART A - OPERATING (NON-VOTED)</b>			
7. Costs Related to Capital Assets.....	<b>2,589</b>	(4.3)	2,704
<b>TOTAL PART A - OPERATING</b>	<b>923,902</b>	4.4	884,903
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	<b>921,313</b>	4.4	882,199
Capital Grants.....	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>921,313</b>	4.4	882,199
Costs Related to Capital Assets			
General Assets .....	<b>2,589</b>	(4.3)	2,704
Infrastructure Assets .....	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>923,902</b>	4.4	884,903
<b>PART B - CAPITAL INVESTMENT</b>			
4. Capital Assets			
General Assets .....	<b>2,700</b>	1.2	2,667
Infrastructure Assets .....	-	-	-
<b>TOTAL PART B - CAPITAL INVESTMENT</b>	<b>2,700</b>	1.2	2,667
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>			
<b>TOTAL PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>	-	-	-

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
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**JUSTICE (4) Continued**

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	862,653
Transfer from:	
- Enabling Appropriations .....	22,250
Estimates of Expenditure 2025/26 (Adjusted).....	884,903

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>JUSTICE (4) Continued</b>				
<b>PART A - OPERATING</b>				
<b>4.1</b>	<b>1.</b>	<b>CORPORATE AND STRATEGIC SERVICES.....</b>	<b>78,768</b>	66,921
		Provides for the executive and policy direction, and co-ordination for all departmental programs. Provides leadership and support in financial planning, central accounting, budgetary and financial management services, records management, privacy matters and proactive disclosure, Indigenous services, information technology development and computer services. Advances strategic innovation initiatives and provides outcome results for departmental programs. Protects the rights of individuals who could not otherwise afford counsel. Investigates all unexpected, unexplained and violent deaths.		
	(a)	Minister's Salary		
		(1) Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
		(1) Salaries and Employee Benefits	<b>1,079</b>	1,053
		(2) Other Expenditures	<b>84</b>	84
		Subtotal (b)	<b>1,163</b>	1,137
	(c)	Financial and Administrative Services		
		(1) Salaries and Employee Benefits	<b>4,413</b>	4,180
		(2) Other Expenditures	<b>15,116</b>	6,016
		Subtotal (c)	<b>19,529</b>	10,196
	(d)	Information Systems		
		(1) Salaries and Employee Benefits	<b>2,573</b>	2,496
		(2) Other Expenditures	<b>13,369</b>	11,122
		Subtotal before Recoveries	<b>15,942</b>	13,618
		(3) Other Expenditures	<b>(400)</b>	(400)
		Recoveries Total	<b>(400)</b>	(400)
		Subtotal (d)	<b>15,542</b>	13,218
	(e)	Legal Aid Manitoba		
		(1) Salaries and Employee Benefits	<b>17,658</b>	17,658
		(2) Other Expenditures	<b>18,981</b>	18,981
		Subtotal (e)	<b>36,639</b>	36,639
	(f)	Office of the Chief Medical Examiner		
		(1) Salaries and Employee Benefits	<b>2,090</b>	1,927
		(2) Other Expenditures	<b>3,756</b>	3,756
		Subtotal (f)	<b>5,846</b>	5,683

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>JUSTICE (4) Continued</b>				
<b>4.2</b>	<b>2.</b>	<b>CROWN LAW</b> .....	<b>75,216</b>	73,322
		Provides for the administration of criminal justice in Manitoba. Prosecutes offences under provincial statutes, the Criminal Code of Canada and other federal statutes. Provides for specialized legal services, policy development and analysis and programs that protect the rights of Manitobans. Advises the government on modernization and improvement to provincial laws. Provides legal advice and services to all departments and agencies on civil, family and constitutional law matters.		
	(a)	Manitoba Prosecution Service		
		(1) Salaries and Employee Benefits	<b>50,291</b>	48,893
		(2) Other Expenditures	<b>3,719</b>	3,956
		(3) Grant Assistance	<b>15</b>	15
		Subtotal (a)	<b>54,025</b>	52,864
	(b)	Crown Law Analysis and Development		
		(1) Salaries and Employee Benefits	<b>1,422</b>	1,373
		(2) Other Expenditures	<b>130</b>	130
		Subtotal (b)	<b>1,552</b>	1,503
	(c)	Legal Services		
		(1) Salaries and Employee Benefits	<b>16,688</b>	16,128
		(2) Other Expenditures	<b>762</b>	762
		(3) Grant Assistance	<b>95</b>	95
		Subtotal before Recoveries	<b>17,545</b>	16,985
		(4) Other Expenditures	<b>(486)</b>	(486)
		Recoveries Total	<b>(486)</b>	(486)
		Subtotal (c)	<b>17,059</b>	16,499
	(d)	Manitoba Human Rights Commission		
		(1) Salaries and Employee Benefits	<b>2,398</b>	2,274
		(2) Other Expenditures	<b>182</b>	182
		Subtotal (d)	<b>2,580</b>	2,456

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>JUSTICE (4) Continued</b>				
<b>4.3</b>	<b>3.</b>	<b>LEGISLATIVE COUNSEL</b> .....	<b>4,799</b>	4,655
		Provides drafting services for Bills and regulations for all government departments and government agencies and provides related legal advice. Provides legislative and parliamentary translation services to the government and the Legislative Assembly, is the Law Officer of the Legislative Assembly, and supports the Statutes and Regulations Review Board. Prepares Bills and enactments for print publication. Operates and publishes to the Manitoba Laws website.		
	(a)	Legislative Counsel		
	(1)	Salaries and Employee Benefits	<b>4,265</b>	4,121
	(2)	Other Expenditures	<b>534</b>	534
		Subtotal (a)	<b>4,799</b>	4,655
<b>4.4</b>	<b>4.</b>	<b>CORRECTIONAL SERVICES</b> .....	<b>296,916</b>	288,589
		Promotes public safety by delivering correctional services and programs. Responsible for the care, supervision and control of adult and young offenders serving custodial dispositions or detained in custody pending a court decision, as well as the provision of community correctional services and programs. The division also supports recruitment and training of correctional staff and Indigenous and community justice programming including restorative justice.		
	(a)	Executive and Financial Services		
	(1)	Salaries and Employee Benefits	<b>2,762</b>	2,672
	(2)	Other Expenditures	<b>11,679</b>	10,542
	(3)	Grant Assistance	<b>-</b>	73
		Subtotal (a)	<b>14,441</b>	13,287
	(b)	Custody Corrections		
	(1)	Salaries and Employee Benefits	<b>224,107</b>	218,381
	(2)	Other Expenditures	<b>24,739</b>	24,739
		Subtotal (b)	<b>248,846</b>	243,120
	(c)	Community Corrections		
	(1)	Salaries and Employee Benefits	<b>28,355</b>	27,197
	(2)	Other Expenditures	<b>2,997</b>	2,708
	(3)	Grant Assistance	<b>2,277</b>	2,277
		Subtotal (c)	<b>33,629</b>	32,182

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>JUSTICE (4) Continued</b>				
<b>4.5</b>	<b>5.</b>	<b>COURTS .....</b>	<b>94,656</b>	89,178
		Manages the effective and efficient delivery of administrative services to the three levels of court in Manitoba: the Court of Appeal, the Court of King’s Bench and the Provincial Court, as well as other access to justice and court related support services including the Maintenance Enforcement Program, Fine Collection Program, Restitution Program, Indigenous Court Worker Program, Review Board, and Vehicle Impoundment Registry. It aims to advance the Family Justice Strategy through the Family Resolution Service, as well as provide mandated Victims’ Bill of Rights services through its Victim Services Branch, to support victims of crime, domestic violence and child victims.		
	(a)	Executive, Policy and Financial Services		
		(1) Salaries and Employee Benefits	<b>4,811</b>	4,082
		(2) Other Expenditures	<b>1,768</b>	1,568
		Subtotal (a)	<b>6,579</b>	5,650
	(b)	Manitoba Court Operations		
		(1) Salaries and Employee Benefits	<b>14,554</b>	14,791
		(2) Other Expenditures	<b>1,856</b>	1,856
		Subtotal (b)	<b>16,410</b>	16,647
	(c)	Judicial Services		
		(1) Salaries and Employee Benefits	<b>33,091</b>	28,665
		(2) Other Expenditures	<b>1,878</b>	1,882
		(3) Grant Assistance	<b>57</b>	53
		Subtotal (c)	<b>35,026</b>	30,600
	(d)	Sheriff Services		
		(1) Salaries and Employee Benefits	<b>13,246</b>	11,424
		(2) Other Expenditures	<b>1,660</b>	1,660
		Subtotal (d)	<b>14,906</b>	13,084
	(e)	Family Resolution Service		
		(1) Salaries and Employee Benefits	<b>6,753</b>	6,507
		(2) Other Expenditures	<b>1,305</b>	1,759
		Subtotal (e)	<b>8,058</b>	8,266

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>JUSTICE (4) Continued</b>				
	(f)	Victim Services		
	(1)	Salaries and Employee Benefits	<b>7,577</b>	7,304
	(2)	Other Expenditures	<b>5,014</b>	6,496
	(3)	Grant Assistance	<b>1,086</b>	1,131
		Subtotal (f)	<b>13,677</b>	14,931
<b>4.6</b>	6.	PUBLIC SAFETY.....	<b>370,958</b>	359,534
		Manages provincial policing agreements negotiated with the federal government and other parties. Provides advice to government on the delivery of policing services. Monitors and co-ordinates the activities of the RCMP, municipal police forces, private investigators, security guards and special constables. Investigates complaints and major incidents involving police officers in Manitoba. Co-ordinates and implements evidence-based crime prevention policies and programs. Provides security services for government departments and agencies. Undertakes the seizure and disposition of property obtained through crime proceeds or used as instruments of crime. Provides strategic, operational and tactical services to law enforcement, public safety agencies and government.		
	(a)	Executive and Financial Services		
	(1)	Salaries and Employee Benefits	<b>893</b>	836
	(2)	Other Expenditures	<b>56</b>	56
		Subtotal (a)	<b>949</b>	892
	(b)	Provincial Policing		
	(1)	Salaries and Employee Benefits	<b>944</b>	899
	(2)	Other Expenditures	<b>333,977</b>	323,233
	(3)	Grant Assistance	<b>110</b>	110
		Subtotal (b)	<b>335,031</b>	324,242
	(c)	Policing Services and Public Safety Bilateral Funding		
	(1)	Other Expenditures	<b>4,621</b>	4,621
	(d)	Policing Services and Public Safety		
	(1)	Salaries and Employee Benefits	<b>3,560</b>	3,294
	(2)	Other Expenditures	<b>921</b>	921
		Subtotal (d)	<b>4,481</b>	4,215

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>JUSTICE (4) Continued</b>				
(e)		Law Enforcement Review Agency		
	(1)	Salaries and Employee Benefits	<b>500</b>	474
	(2)	Other Expenditures	<b>36</b>	36
		Subtotal (e)	<b>536</b>	510
(f)		Manitoba Police Commission		
	(1)	Salaries and Employee Benefits	<b>114</b>	100
	(2)	Other Expenditures	<b>116</b>	116
		Subtotal (f)	<b>230</b>	216
(g)		Independent Investigation Unit		
	(1)	Salaries and Employee Benefits	<b>2,257</b>	2,240
	(2)	Other Expenditures	<b>734</b>	734
		Subtotal (g)	<b>2,991</b>	2,974
(h)		Crime Prevention		
	(1)	Salaries and Employee Benefits	<b>559</b>	559
	(2)	Other Expenditures	<b>1,283</b>	1,533
	(3)	Grant Assistance	<b>5,070</b>	4,820
		Subtotal (h)	<b>6,912</b>	6,912
(i)		Protective Services Branch		
	(1)	Salaries and Employee Benefits	<b>8,142</b>	7,906
	(2)	Other Expenditures	<b>863</b>	863
		Subtotal before Recoveries	<b>9,005</b>	8,769
	(3)	Other Expenditures	<b>(1,475)</b>	(1,475)
		Recoveries Total	<b>(1,475)</b>	(1,475)
		Subtotal (i)	<b>7,530</b>	7,294
(j)		Manitoba Intelligence Branch		
	(1)	Salaries and Employee Benefits	<b>2,242</b>	2,223
	(2)	Other Expenditures	<b>3,975</b>	3,975
		Subtotal (j)	<b>6,217</b>	6,198
(k)		Criminal Property Forfeiture Unit		
	(1)	Salaries and Employee Benefits	<b>1,040</b>	1,040
	(2)	Other Expenditures	<b>420</b>	420
		Subtotal (k)	<b>1,460</b>	1,460

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>JUSTICE (4) Continued</b>				
<b>NV</b>	7.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED).....	<b>2,589</b>	2,704
		Provides for costs related to capital assets.		
	(a)	General Assets		
	(1)	Amortization Expense	<b>2,589</b>	2,704
<b>PART B - CAPITAL INVESTMENT</b>				
<b>4.7</b>	4.	CAPITAL ASSETS.....	<b>2,700</b>	2,667
		Provides for the acquisition of equipment and building renovation projects.		
	(a)	General Assets	<b>2,700</b>	2,667
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>				
<b>4.8</b>	4.	OTHER REPORTING ENTITIES CAPITAL INVESTMENT.....	-	-
		Provides for the development or enhancement of strategic infrastructure, equipment and information technology systems.		
	(a)	Manitoba Public Insurance Corporation	<b>14,000</b>	49,400
	(b)	Less: Self-financed by Manitoba Public Insurance Corporation	<b>(14,000)</b>	(49,400)

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	<b>CHANGE FROM 2025/26 %</b>	<b>2025/26 \$ (000s)*</b>
<b>LABOUR AND IMMIGRATION (11)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Administration .....	<b>1,472</b>	1.4	1,452
2. Labour .....	<b>27,099</b>	4.9	25,837
3. Immigration .....	<b>11,620</b>	(3.7)	12,063
<b>TOTAL PART A - OPERATING</b>	<b>40,191</b>	2.1	39,352
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	<b>40,191</b>	2.1	39,352
Capital Grants .....	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>40,191</b>	2.1	39,352
Costs Related to Capital Assets			
General Assets .....	-	-	-
Infrastructure Assets .....	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>40,191</b>	2.1	39,352

**\* RECONCILIATION STATEMENT  
\$ (000s)**

<b>PART A - OPERATING</b>	
Printed Estimates of Expenditure 2025/26 .....	39,152
Transfer from:	
- Enabling Appropriations .....	200
Estimates of Expenditure 2025/26 (Adjusted) .....	39,352

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>LABOUR AND IMMIGRATION (11) Continued</b>				
<b>PART A - OPERATING</b>				
<b>11.1</b>	1.	ADMINISTRATION .....	<b>1,472</b>	1,452
		Provides corporate leadership and co-ordination of policy development, strategic planning and data analytics to support the department and related agencies in achieving their mandates, including the Pension Commission of Manitoba.		
	(a)	Minister's Salary		
		(1) Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
		(1) Salaries and Employee Benefits	<b>847</b>	830
		(2) Other Expenditures	<b>95</b>	94
		Subtotal (b)	<b>942</b>	924
	(c)	Pension Commission		
		(1) Salaries and Employee Benefits	<b>371</b>	370
		(2) Other Expenditures	<b>110</b>	110
		Subtotal (c)	<b>481</b>	480
<b>11.2</b>	2.	LABOUR .....	<b>27,099</b>	25,837
		Protects individuals and organizations by providing programs and services in areas such as workplace safety and health, employment standards and public safety. Enforces a variety of laws, regulations and guidelines, including statutes governing occupational safety and health, employment standards, worker recruitment, labour relations and building safety. Sets safety standards for technical equipment such as elevators, gas burning equipment, and steam and pressure equipment.		
	(a)	Divisional Administration		
		(1) Salaries and Employee Benefits	<b>267</b>	256
		(2) Other Expenditures	<b>20</b>	20
		Subtotal (a)	<b>287</b>	276
	(b)	Workplace Safety and Health		
		(1) Salaries and Employee Benefits	<b>8,347</b>	7,246
		(2) Other Expenditures	<b>1,922</b>	1,851
		Subtotal (b)	<b>10,269</b>	9,097

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>LABOUR AND IMMIGRATION (11) Continued</b>				
	(c)	Manitoba Labour Board		
	(1)	Salaries and Employee Benefits	<b>1,893</b>	1,811
	(2)	Other Expenditures	<b>309</b>	307
		Subtotal (c)	<b>2,202</b>	2,118
	(d)	Employment Standards		
	(1)	Salaries and Employee Benefits	<b>3,129</b>	3,051
	(2)	Other Expenditures	<b>339</b>	334
		Subtotal (d)	<b>3,468</b>	3,385
	(e)	Advisor Office		
	(1)	Salaries and Employee Benefits	<b>779</b>	732
	(2)	Other Expenditures	<b>59</b>	58
		Subtotal (e)	<b>838</b>	790
	(f)	Inspection and Technical Services		
	(1)	Salaries and Employee Benefits	<b>5,423</b>	5,176
	(2)	Other Expenditures	<b>3,723</b>	4,136
		Subtotal (f)	<b>9,146</b>	9,312
	(g)	Legislative Development		
	(1)	Salaries and Employee Benefits	<b>842</b>	813
	(2)	Other Expenditures	<b>47</b>	46
		Subtotal (g)	<b>889</b>	859

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>LABOUR AND IMMIGRATION (11) Continued</b>				
<b>11.3</b>	<b>3.</b>	<b>IMMIGRATION</b> .....	<b>11,620</b>	12,063
		Co-ordinates with other levels of government and local stakeholders to administer economic immigration, settlement and integration programs focused on the skill and talent needs of Manitoba's employers and communities to bridge gaps that cannot be filled domestically, promoting economic development and growth. The division also works with 31 self-regulated professions through the Fair Registration Practices Office to reduce barriers to licensure.		
	(a)	Divisional Administration		
		(1) Salaries and Employee Benefits	<b>489</b>	443
		(2) Other Expenditures	<b>21</b>	20
		Subtotal (a)	<b>510</b>	463
	(b)	Immigration		
		(1) Salaries and Employee Benefits	<b>5,275</b>	5,072
		(2) Other Expenditures	<b>1,284</b>	1,252
		(3) Financial Assistance	<b>7,080</b>	7,830
		Subtotal before Recoveries	<b>13,639</b>	14,154
		(4) Financial Assistance	<b>(3,080)</b>	(3,080)
		Recoveries Total	<b>(3,080)</b>	(3,080)
		Subtotal (b)	<b>10,559</b>	11,074
	(c)	Fair Registration Practices Office		
		(1) Salaries and Employee Benefits	<b>503</b>	479
		(2) Other Expenditures	<b>48</b>	47
		Subtotal (c)	<b>551</b>	526

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>MUNICIPAL AND NORTHERN RELATIONS (13)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Administration and Finance .....	<b>19,987</b>	5.1	19,022
2. Community Planning and Development .....	<b>6,018</b>	5.8	5,687
3. Municipal and Northern Support Services .....	<b>27,599</b>	3.3	26,707
4. Community Funding .....	<b>741,193</b>	6.8	694,240
<b>SUBTOTAL</b>	<b>794,797</b>	6.6	745,656
<b>PART A - OPERATING (NON-VOTED)</b>			
5. Costs Related to Capital Assets .....	<b>11,190</b>	-	11,190
<b>TOTAL PART A - OPERATING</b>	<b>805,987</b>	6.5	756,846
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	<b>623,300</b>	8.6	574,159
Capital Grants .....	<b>171,497</b>	-	171,497
<b>TOTAL TO BE VOTED</b>	<b>794,797</b>	6.6	745,656
Costs Related to Capital Assets			
General Assets .....	<b>11,190</b>	-	11,190
Infrastructure Assets .....	<b>-</b>	-	-
<b>TOTAL PART A - OPERATING</b>	<b>805,987</b>	6.5	756,846
<b>PART B - CAPITAL INVESTMENT</b>			
13. Capital Assets			
General Assets .....	<b>1,600</b>	5.8	1,512
Infrastructure Assets .....	<b>-</b>	-	-
<b>TOTAL PART B - CAPITAL INVESTMENT</b>	<b>1,600</b>	5.8	1,512

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>MUNICIPAL AND NORTHERN RELATIONS (13)</b>			
<b>PART C - LOANS AND GUARANTEES</b>			
<b>TOTAL PART C - LOANS AND GUARANTEES</b>	<u><b>75,000</b></u>	(28.0)	<u>104,200</u>
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>			
<b>TOTAL PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>	<u><b>50,000</b></u>	-	<u>50,000</u>

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	754,029
Transfer from:	
- Finance .....	100
- Public Service Delivery .....	<u>2,717</u>
Estimates of Expenditure 2025/26 (Adjusted) .....	<u>756,846</u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>MUNICIPAL AND NORTHERN RELATIONS (13) Continued</b>				
<b>PART A - OPERATING</b>				
<b>13.1</b>	<b>1.</b>	<b>ADMINISTRATION AND FINANCE</b> .....	<b>19,987</b>	19,022
		Provides executive planning, management, and directs departmental policies and programs while overseeing their implementation. Delivers the comptrollership function and central management services, including financial and administrative services and budget oversight.		
		Processes, reviews, hears and renders decisions on municipal borrowing, assessment, planning, among many other matters as required by statute. The administrative staff of the Municipal Board also provides administrative support to the Land Value Appraisal Commission and the Disaster Assistance Appeal Board on behalf of their respective departments.		
		Supports the department by providing strategic analysis and advice, and program development and implementation of municipal funding, community development, strategic stakeholder relations, corporate services and alignment, and other departmental and government-wide initiatives.		
		Manages negotiation and implementation of multi-lateral funding agreements and partnerships with the federal government and municipalities. Provides project planning and delivery of municipal water and wastewater capital infrastructure projects.		
		Provides for the operations of the Francophone Affairs Secretariat.		
	(a)	Minister's Salary		
		(1) Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
		(1) Salaries and Employee Benefits	<b>1,195</b>	1,144
		(2) Other Expenditures	<b>106</b>	105
		Subtotal (b)	<b>1,301</b>	1,249
	(c)	Financial and Administrative Services		
		(1) Salaries and Employee Benefits	<b>1,284</b>	1,227
		(2) Other Expenditures	<b>184</b>	181
		Subtotal (c)	<b>1,468</b>	1,408
	(d)	Municipal Board		
		(1) Salaries and Employee Benefits	<b>1,353</b>	1,299
		(2) Other Expenditures	<b>149</b>	147
		Subtotal (d)	<b>1,502</b>	1,446

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>MUNICIPAL AND NORTHERN RELATIONS (13) Continued</b>				
	(e)	Outcomes and Strategic Policy		
		(1) Salaries and Employee Benefits	<b>7,320</b>	6,974
		(2) Other Expenditures	<b>888</b>	880
		Subtotal (e)	<b>8,208</b>	7,854
	(f)	Francophone Affairs Secretariat		
		(1) Salaries and Employee Benefits	<b>3,570</b>	3,238
		(2) Other Expenditures	<b>2,322</b>	2,212
		(3) Grant Assistance	<b>1,597</b>	1,597
		Subtotal before Recoveries	<b>7,489</b>	7,047
		(4) Other Expenditures	<b>(30)</b>	(30)
		Recoveries Total	<b>(30)</b>	(30)
		Subtotal (f)	<b>7,459</b>	7,017
<b>13.2</b>	2.	COMMUNITY PLANNING AND DEVELOPMENT.....	<b>6,018</b>	5,687
		Supports the development of healthy, sustainable communities through land use planning. Leads and engages stakeholders in policy and legislation governing municipal land use planning in Manitoba. Delivers planning services to municipalities, planning districts, landowners and the public. Administers planning approvals in the Inland Port Special Planning Area and subdivision approval across most of Manitoba outside of Winnipeg and Brandon.		
	(a)	Community Planning		
		(1) Salaries and Employee Benefits	<b>5,320</b>	4,994
		(2) Other Expenditures	<b>698</b>	693
		Subtotal (a)	<b>6,018</b>	5,687

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>MUNICIPAL AND NORTHERN RELATIONS (13) Continued</b>				
<b>13.3</b>	3.	MUNICIPAL AND NORTHERN SUPPORT SERVICES . . . . .	<b>27,599</b>	26,707
		Provides integrated program, advisory and technical services that strengthen governance, enhance fire protection and emergency response and promotes accountability in municipalities and Northern Affairs communities. Provides expertise in municipal governance and legislative support, property assessment, technology solutions, public works services, fire and life safety and emergency response co-ordination.		
	(a)	Municipal Governance and Advisory Services		
		(1) Salaries and Employee Benefits	<b>1,784</b>	1,700
		(2) Other Expenditures	<b>206</b>	194
		Subtotal (a)	<b>1,990</b>	1,894
	(b)	Property Assessment Services		
		(1) Salaries and Employee Benefits	<b>10,303</b>	9,995
		(2) Other Expenditures	<b>1,163</b>	1,205
		Subtotal before Recoveries	<b>11,466</b>	11,200
		(3) Salaries and Employee Benefits	<b>(2,255)</b>	(2,255)
		(4) Other Expenditures	<b>(299)</b>	(299)
		Recoveries Total	<b>(2,554)</b>	(2,554)
		Subtotal (b)	<b>8,912</b>	8,646
	(c)	Information Systems		
		(1) Salaries and Employee Benefits	<b>1,406</b>	1,682
		(2) Other Expenditures	<b>1,256</b>	1,180
		Subtotal before Recoveries	<b>2,662</b>	2,862
		(3) Salaries and Employee Benefits	<b>(246)</b>	(246)
		(4) Other Expenditures	<b>(248)</b>	(248)
		Recoveries Total	<b>(494)</b>	(494)
		Subtotal (c)	<b>2,168</b>	2,368

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>MUNICIPAL AND NORTHERN RELATIONS (13) Continued</b>				
	(d)	Northern Affairs		
	(1)	Salaries and Employee Benefits	<b>4,301</b>	4,109
	(2)	Other Expenditures	<b>1,486</b>	1,482
		Subtotal (d)	<b>5,787</b>	5,591
	(e)	Office of the Fire Commissioner		
	(1)	Salaries and Employee Benefits	<b>5,797</b>	5,354
	(2)	Other Expenditures	<b>2,585</b>	2,494
	(3)	Grant Assistance	<b>360</b>	360
		Subtotal (e)	<b>8,742</b>	8,208
<b>13.4</b>	4.	COMMUNITY FUNDING . . . . .	<b>741,193</b>	694,240
		Provides funding to support the delivery of community services and infrastructure renewal.		
	(a)	Funding to Municipalities and Related Grants		
	(1)	Grant Assistance	<b>382,832</b>	378,279
	(b)	One Manitoba Growth Revenue Fund		
	(1)	Grant Assistance	<b>12,560</b>	12,400
	(c)	Manitoba Water Services Board		
	(1)	Grant Assistance	<b>24,000</b>	24,000
	(d)	Grants to Municipalities in Lieu of Taxes		
	(1)	Grant Assistance	<b>23,680</b>	23,188
		Subtotal before Recoveries	<b>23,680</b>	23,188
	(2)	Grant Assistance	<b>(22,714)</b>	(22,240)
		Recoveries Total	<b>(22,714)</b>	(22,240)
		Subtotal (d)	<b>966</b>	948
	(e)	Community Development		
	(1)	Grant Assistance	<b>32,034</b>	32,034
		Subtotal before Recoveries	<b>32,034</b>	32,034
	(2)	Grant Assistance	<b>(3,790)</b>	(3,790)
		Recoveries Total	<b>(3,790)</b>	(3,790)
		Subtotal (e)	<b>28,244</b>	28,244

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>MUNICIPAL AND NORTHERN RELATIONS (13) Continued</b>				
	(f)	Funding to Northern Affairs Communities		
	(1)	Grant Assistance	<b>15,353</b>	15,126
	(g)	Northern Healthy Foods Initiative		
	(1)	Grant Assistance	<b>1,297</b>	1,297
	(h)	Multi-Lateral Funding Agreements		
	(1)	Grant Assistance	<b>275,941</b>	233,946
<b>NV</b>	5.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED).....	<b>11,190</b>	11,190
		Provides for costs related to capital assets.		
	(a)	General Assets		
	(1)	Amortization Expense	<b>6,390</b>	6,390
	(2)	Accretion Expense	<b>4,800</b>	4,800
<b>PART B - CAPITAL INVESTMENT</b>				
<b>13.5</b>	13.	CAPITAL ASSETS.....	<b>1,600</b>	1,512
		Provides for the acquisition of equipment and land.		
	(a)	General Assets	<b>1,600</b>	1,512
<b>PART C - LOANS AND GUARANTEES</b>				
<b>13.6</b>	13.	LOANS AND GUARANTEES PROGRAMS.....	<b>75,000</b>	104,200
		Provides expenditure authority for non-budgetary capital and operating investment requirements to support the construction of municipal water and wastewater projects.		
	(a)	Manitoba Water Services Board	<b>75,000</b>	104,200
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>				
<b>13.7</b>	13.	OTHER REPORTING ENTITIES CAPITAL INVESTMENT.....	<b>50,000</b>	50,000
		Provides for the development or enhancement of strategic infrastructure, equipment and information technology systems.		
	(a)	The Manitoba Liquor and Lotteries Corporation	<b>50,000</b>	50,000

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>NATURAL RESOURCES AND INDIGENOUS FUTURES (25)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Administration and Finance . . . . .	<b>8,129</b>	8.9	7,463
2. Indigenous Economic Partnerships . . . . .	<b>18,051</b>	1.4	17,802
3. Natural Resource Stewardship . . . . .	<b>34,697</b>	1.6	34,165
4. Conservation and Wildfire Services . . . . .	<b>82,726</b>	5.0	78,818
<b>SUBTOTAL</b>	<b>143,603</b>	3.9	138,248
<b>PART A - OPERATING (NON-VOTED)</b>			
5. Costs Related to Capital Assets . . . . .	<b>9,497</b>	10.7	8,580
<b>TOTAL PART A - OPERATING</b>	<b>153,100</b>	4.3	146,828
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures . . . . .	<b>143,603</b>	3.9	138,248
Capital Grants . . . . .	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>143,603</b>	3.9	138,248
Costs Related to Capital Assets			
General Assets . . . . .	<b>9,132</b>	11.2	8,215
Infrastructure Assets . . . . .	<b>365</b>	-	365
<b>TOTAL PART A - OPERATING</b>	<b>153,100</b>	4.3	146,828
<b>PART B - CAPITAL INVESTMENT</b>			
25. Capital Assets			
General Assets . . . . .	<b>7,500</b>	30.3	5,754
Infrastructure Assets . . . . .	-	-	1,700
<b>TOTAL PART B - CAPITAL INVESTMENT</b>	<b>7,500</b>	0.6	7,454
<b>PART C - LOANS AND GUARANTEES</b>			
<b>TOTAL PART C - LOANS AND GUARANTEES</b>	<b>67,500</b>	-	67,500

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
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**NATURAL RESOURCES AND INDIGENOUS FUTURES (25) Continued**

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	145,419
Transfer from:	
- Agriculture .....	50
- Sport, Culture, Heritage and Tourism .....	186
- Enabling Appropriations .....	1,350
Transfer to:	
- Sport, Culture, Heritage and Tourism .....	(177)
Estimates of Expenditure 2025/26 (Adjusted) .....	<u>146,828</u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>NATURAL RESOURCES AND INDIGENOUS FUTURES (25) Continued</b>				
<b>PART A - OPERATING</b>				
<b>25.1</b>	<b>1.</b>	<b>ADMINISTRATION AND FINANCE .....</b>	<b>8,129</b>	7,463
		Provides executive planning, management, and directs departmental policies and programs while overseeing their implementation. Provides corporate leadership and co-ordination in strategic planning, policy development, and financial and information technology services to support the department and related agencies. Delivers the comptrollership function and central management services, including financial and administrative services and budget oversight.		
	(a)	Minister's Salary		
		(1) Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
		(1) Salaries and Employee Benefits	<b>1,232</b>	1,173
		(2) Other Expenditures	<b>105</b>	105
		Subtotal (b)	<b>1,337</b>	1,278
	(c)	Financial and Administrative Services		
		(1) Salaries and Employee Benefits	<b>2,426</b>	2,277
		(2) Other Expenditures	<b>484</b>	175
		Subtotal (c)	<b>2,910</b>	2,452
	(d)	Engagement and Collaborative Policy		
		(1) Salaries and Employee Benefits	<b>2,275</b>	2,177
		(2) Other Expenditures	<b>1,558</b>	1,508
		Subtotal (d)	<b>3,833</b>	3,685

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>NATURAL RESOURCES AND INDIGENOUS FUTURES (25) Continued</b>				
<b>25.2</b>	2.	INDIGENOUS ECONOMIC PARTNERSHIPS .....	<b>18,051</b>	17,802
		Supports the full inclusion of Indigenous communities and businesses in all aspects of Manitoba’s economy by working meaningfully with First Nations, Métis, Inuit, and partner organizations to grow the economy through the development of economic participation and education initiatives.		
		Co-ordinates meaningful engagement with Indigenous communities. Leads the consistent implementation of Crown consultation policies to meet Manitoba’s consultation obligations when government decisions may affect Aboriginal or Treaty Rights.		
		Implements the land, financial and co-operative elements of signed settlement agreements with Indigenous communities including Treaty Land Entitlement, hydroelectric impact and settlement agreements, Crown-Indigenous consultation, negotiations of settlement agreements, and other land and self-government agreements. Directs and supports negotiations where new settlements are proposed.		
	(a)	Indigenous Business Development		
		(1) Salaries and Employee Benefits	1,228	1,097
		(2) Other Expenditures	2,028	2,028
		(3) Grant Assistance	8,364	8,364
		Subtotal (a)	<b>11,620</b>	11,489
	(b)	Consultation and Agreements		
		(1) Salaries and Employee Benefits	1,684	1,566
		(2) Other Expenditures	4,747	4,747
		Subtotal (b)	<b>6,431</b>	6,313

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>NATURAL RESOURCES AND INDIGENOUS FUTURES (25) Continued</b>				
<b>25.3</b>	3.	NATURAL RESOURCE STEWARDSHIP.....	<b>34,697</b>	34,165
		Supports responsible stewardship of Manitoba's natural resources including fish, forests, wildlife and peatlands. Provides for the administration and management of Crown land.		
	(a)	Divisional Administration		
		(1) Salaries and Employee Benefits	<b>375</b>	363
		(2) Other Expenditures	<b>105</b>	105
		Subtotal (a)	<b>480</b>	468
	(b)	Forestry and Peatlands		
		(1) Salaries and Employee Benefits	<b>5,613</b>	5,335
		(2) Other Expenditures	<b>5,426</b>	8,584
		(3) Grant Assistance	<b>1,077</b>	1,077
		Subtotal (b)	<b>12,116</b>	14,996
	(c)	Lands		
		(1) Salaries and Employee Benefits	<b>2,411</b>	2,132
		(2) Other Expenditures	<b>3,868</b>	3,774
		Subtotal (c)	<b>6,279</b>	5,906
	(d)	Wildlife		
		(1) Salaries and Employee Benefits	<b>4,836</b>	4,123
		(2) Other Expenditures	<b>3,642</b>	2,651
		(3) Grant Assistance	<b>173</b>	173
		Subtotal before Recoveries	<b>8,651</b>	6,947
		(4) Other Expenditures	<b>(45)</b>	(45)
		Recoveries Total	<b>(45)</b>	(45)
		Subtotal (d)	<b>8,606</b>	6,902
	(e)	Fisheries		
		(1) Salaries and Employee Benefits	<b>3,510</b>	3,164
		(2) Other Expenditures	<b>3,706</b>	2,729
		Subtotal (e)	<b>7,216</b>	5,893

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>NATURAL RESOURCES AND INDIGENOUS FUTURES (25) Continued</b>				
<b>25.4</b>	4.	CONSERVATION AND WILDFIRE SERVICES. ....	<b>82,726</b>	78,818
		The Conservation and Wildfire Services Division includes the Conservation Officer Service and the Manitoba Wildfire Service. The division ensures public safety and protection of Manitoba's natural resources, delivers wildfire preparedness, mitigation and prevention programming, and wildfire suppression services.		
	(a)	Divisional Administration		
		(1) Salaries and Employee Benefits	<b>514</b>	433
		(2) Other Expenditures	<b>100</b>	100
		Subtotal (a)	<b>614</b>	533
	(b)	Conservation Officer Service		
		(1) Salaries and Employee Benefits	<b>18,523</b>	17,612
		(2) Other Expenditures	<b>6,941</b>	6,799
		Subtotal (b)	<b>25,464</b>	24,411
	(c)	Manitoba Wildfire Service		
		(1) Salaries and Employee Benefits	<b>12,608</b>	11,175
		(2) Other Expenditures	<b>30,108</b>	28,767
		Subtotal (c)	<b>42,716</b>	39,942
	(d)	Wildfire Suppression		
		(1) Other Expenditures	<b>13,932</b>	13,932
<b>NV</b>	5.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED) .....	<b>9,497</b>	8,580
		Provides for costs related to capital assets.		
	(a)	General Assets		
		(1) Amortization Expense	<b>9,132</b>	8,215
	(b)	Infrastructure Assets		
		(1) Amortization Expense	<b>293</b>	293
		(2) Accretion Expense	<b>72</b>	72
		Subtotal (b)	<b>365</b>	365

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>NATURAL RESOURCES AND INDIGENOUS FUTURES (25) Continued</b>				
<b>PART B - CAPITAL INVESTMENT</b>				
25.5	25.	CAPITAL ASSETS .....	<b>7,500</b>	7,454
		<i>General Assets:</i> Provides for the acquisition of equipment and buildings.		
		<i>Infrastructure Assets:</i> Provides for the construction of infrastructure assets, and other infrastructure.		
	(a)	General Assets	<b>7,500</b>	5,754
	(b)	Infrastructure Assets	-	1,700
<b>PART C - LOANS AND GUARANTEES</b>				
25.6	25.	LOANS AND GUARANTEES PROGRAMS .....	<b>67,500</b>	67,500
		Provides expenditure authority for non-budgetary capital and operating investment requirements.		
	(a)	Communities Economic Development Fund	<b>67,500</b>	67,500

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>PUBLIC SERVICE COMMISSION (17)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Public Service Commission .....	<u>31,739</u>	3.0	<u>30,803</u>
<b>TOTAL PART A - OPERATING</b>	<b><u>31,739</u></b>	3.0	<b><u>30,803</u></b>
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	<b>31,739</b>	3.0	30,803
Capital Grants .....	<u>-</u>	-	<u>-</u>
<b>TOTAL TO BE VOTED</b>	<b>31,739</b>	3.0	30,803
Costs Related to Capital Assets			
General Assets .....	-	-	-
Infrastructure Assets .....	<u>-</u>	-	<u>-</u>
<b>TOTAL PART A - OPERATING</b>	<b><u>31,739</u></b>	3.0	<b><u>30,803</u></b>

**\* RECONCILIATION STATEMENT**  
\$ (000s)

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	<u>30,803</u>
Estimates of Expenditure 2025/26 (Adjusted) .....	<b><u>30,803</u></b>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
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**PUBLIC SERVICE COMMISSION (17) Continued**

**PART A - OPERATING**

<b>17.1</b>	1.	PUBLIC SERVICE COMMISSION .....	<b>31,739</b>	<u>30,803</u>
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*Executive Support:* Provides management and policy direction for the Public Service Commission and advises government on strategic human resource management issues.

*Human Resource Business Services:* Provides advice and support to government departments and agencies in the areas of recruitment and selection, employee and labour relations, pay and benefits, learning and development, supportive employment, organizational design and development.

*Workforce Relations:* Provides strategic employee and labour relations advice and support, negotiates and administers collective agreements on behalf of the Manitoba government to foster positive and collaborative working relationships with unions, and administers the public service job evaluation program and total rewards program including employee benefits. In addition, the area supports return-to-work and accommodation processes, safety and injury prevention initiatives, and psychological supports to promote employee well-being.

*Employee Experience:* Delivers targeted services to public servants that foster expected behaviours, develop skills and knowledge, promote well-being and create inclusive and accessible workplaces where employees are equipped and supported to perform at their highest level.

*Strategic and Corporate Services:* Provides central co-ordination of Public Service Commission strategic planning and project management, workforce analytics and reporting, and the development and implementation of evidence-based workforce legislation and policies. Co-ordinates administrative services and addresses front-line inquiries related to human resources, pay and benefits, policies and programs.

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>PUBLIC SERVICE COMMISSION (17) Continued</b>				
(a)		Executive Support		
	(1)	Salaries and Employee Benefits	<b>776</b>	775
	(2)	Other Expenditures	<b>87</b>	56
		Subtotal (a)	<b>863</b>	831
(b)		Human Resource Business Services		
	(1)	Salaries and Employee Benefits	<b>13,086</b>	12,641
	(2)	Other Expenditures	<b>1,209</b>	1,209
		Subtotal before Recoveries	<b>14,295</b>	13,850
	(3)	Other Expenditures	<b>(157)</b>	(157)
		Recoveries Total	<b>(157)</b>	(157)
		Subtotal (b)	<b>14,138</b>	13,693
(c)		Workforce Relations		
	(1)	Salaries and Employee Benefits	<b>6,776</b>	6,408
	(2)	Other Expenditures	<b>954</b>	954
		Subtotal before Recoveries	<b>7,730</b>	7,362
	(3)	Other Expenditures	<b>(129)</b>	(129)
		Recoveries Total	<b>(129)</b>	(129)
		Subtotal (c)	<b>7,601</b>	7,233
(d)		Employee Experience		
	(1)	Salaries and Employee Benefits	<b>4,387</b>	4,356
	(2)	Other Expenditures	<b>1,223</b>	1,223
		Subtotal before Recoveries	<b>5,610</b>	5,579
	(3)	Salaries and Employee Benefits	<b>(678)</b>	(642)
	(4)	Other Expenditures	<b>(163)</b>	(163)
		Recoveries Total	<b>(841)</b>	(805)
		Subtotal (d)	<b>4,769</b>	4,774
(e)		Strategic and Corporate Services		
	(1)	Salaries and Employee Benefits	<b>4,001</b>	3,905
	(2)	Other Expenditures	<b>367</b>	367
		Subtotal (e)	<b>4,368</b>	4,272

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>PUBLIC SERVICE DELIVERY (8)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Financial and Strategic Management .....	4,260	13.4	3,758
2. Capital Programs .....	12,254	44.2	8,495
3. Asset Management .....	128,830	5.9	121,649
4. Procurement and Supply Chain .....	26,013	(15.2)	30,693
5. Consumer Protection .....	16,999	6.0	16,030
<b>SUBTOTAL</b>	<b>188,356</b>	4.3	180,625
<b>PART A - OPERATING (NON-VOTED)</b>			
6. Costs Related to Capital Assets .....	46,361	45.6	31,852
<b>TOTAL PART A - OPERATING</b>	<b>234,717</b>	10.5	212,477
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	188,356	4.3	180,625
Capital Grants .....	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>188,356</b>	4.3	180,625
Costs Related to Capital Assets			
General Assets .....	46,361	45.6	31,852
Infrastructure Assets .....	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>234,717</b>	10.5	212,477
<b>PART B - CAPITAL INVESTMENT</b>			
8. Capital Assets			
General Assets .....	80,000	(16.2)	95,421
Infrastructure Assets .....	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>80,000</b>	(16.2)	95,421
Statutory .....	10,000	-	10,000
<b>TOTAL PART B - CAPITAL INVESTMENT</b>	<b>90,000</b>	(14.6)	105,421

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
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**PUBLIC SERVICE DELIVERY (8) Continued**

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	206,359
Transfer to:	
- Municipal and Northern Relations .....	(2,717)
- Transportation and Infrastructure .....	(265)
- Revenue - Fees and Other Revenue .....	9,100
Estimates of Expenditure 2025/26 (Adjusted) .....	<u>212,477</u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>PUBLIC SERVICE DELIVERY (8) Continued</b>				
<b>PART A - OPERATING</b>				
<b>8.1</b>	<b>1.</b>	<b>FINANCIAL AND STRATEGIC MANAGEMENT</b> .....	<b>4,260</b>	3,758
		Provides executive planning, management and administrative support to the department, including financial, policy and program direction and is a shared service for Department of Innovation and New Technology. This area leads continuous improvement initiatives that enhance internal processes and strengthen the department's comptrollership framework. Provides insurance services to government.		
	(a)	Minister's Salary		
		(1) Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
		(1) Salaries and Employee Benefits	<b>864</b>	932
		(2) Other Expenditures	<b>37</b>	36
		Subtotal (b)	<b>901</b>	968
	(c)	Strategic Policy and Continuous Improvement		
		(1) Salaries and Employee Benefits	<b>1,116</b>	865
		(2) Other Expenditures	<b>74</b>	72
		Subtotal (c)	<b>1,190</b>	937
	(d)	Administration, Analytical and Financial Services		
		(1) Salaries and Employee Benefits	<b>1,975</b>	1,673
		(2) Other Expenditures	<b>145</b>	132
		Subtotal (d)	<b>2,120</b>	1,805

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>PUBLIC SERVICE DELIVERY (8) Continued</b>				
<b>8.2</b>	2.	CAPITAL PROGRAMS.....	<b>12,254</b>	8,495
		Develops and maintains a multi-year overarching capital infrastructure plan; delivers and manages departments' capital projects according to the approved capital infrastructure plan; implements and oversees the use of innovative project delivery and project financing methodologies.		
	(a)	Capital Project Planning and Delivery		
	(1)	Salaries and Employee Benefits	<b>11,533</b>	10,086
	(2)	Other Expenditures	<b>3,690</b>	4,928
		Subtotal before Recoveries	<b>15,223</b>	15,014
	(3)	Other Expenditures	<b>(2,969)</b>	(6,519)
		Recoveries Total	<b>(2,969)</b>	(6,519)
		Subtotal (a)	<b>12,254</b>	8,495
<b>8.3</b>	3.	ASSET MANAGEMENT.....	<b>128,830</b>	121,649
		Manages government's current capital assets, provides property services to owned capital assets, provides real estate services to government, and oversees real estate and property asset disposal.		
	(a)	Asset Management		
	(1)	Salaries and Employee Benefits	<b>29,387</b>	26,849
	(2)	Other Expenditures	<b>119,503</b>	117,280
		Subtotal before Recoveries	<b>148,890</b>	144,129
	(3)	Other Expenditures	<b>(20,060)</b>	(22,480)
		Recoveries Total	<b>(20,060)</b>	(22,480)
		Subtotal (a)	<b>128,830</b>	121,649

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>PUBLIC SERVICE DELIVERY (8) Continued</b>				
<b>8.4</b>	<b>4.</b>	<b>PROCUREMENT AND SUPPLY CHAIN</b> .....	<b>26,013</b>	30,693
		Provides end-to-end supply chain management, including the delivery of public tenders, advancing category management in core government and the broader public sector, contract and program management, as well as warehousing and distribution. Procurement and Supply Chain is also responsible for managing and updating the Procurement Administration Manual, administering procurement systems, analyzing procurement data and overseeing Manitoba's emergency response warehouse.		
		<i>Fleet Management Services</i> : provides fleet vehicle services to the departments and associated agencies in the Manitoba government.		
	(a)	Procurement Centre of Excellence		
		(1) Salaries and Employee Benefits	<b>8,460</b>	7,767
		(2) Other Expenditures	<b>1,124</b>	3,610
		Subtotal (a)	<b>9,584</b>	11,377
	(b)	Fleet Management Services		
		(1) Salaries and Employee Benefits	<b>8,133</b>	7,418
		(2) Other Expenditures	<b>78,988</b>	83,007
		Subtotal before Recoveries	<b>87,121</b>	90,425
		(3) Other Expenditures	<b>(70,692)</b>	(71,109)
		Recoveries Total	<b>(70,692)</b>	(71,109)
		Subtotal (b)	<b>16,429</b>	19,316
	(c)	Materials Distribution Agency	-	-

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>PUBLIC SERVICE DELIVERY (8) Continued</b>				
<b>8.5</b>	<b>5.</b>	<b>CONSUMER PROTECTION .....</b>	<b>16,999</b>	16,030
		The Consumer Protection Division supports and protects the interests of consumers, business owners, landlords and tenants and others by administering legislation and delivering services that affect the daily lives of Manitobans. The Consumer Protection Division investigates and facilitates the resolution of disputes between consumers and businesses; administers consumer protection legislation, including licensing payday lenders, direct sellers and collection agencies; administers residential tenancies legislation which includes mediation and adjudication of disputes between tenants and landlords and hears such appeals; assists claimants in appealing automobile injury compensation decisions issued by Manitoba Public Insurance and hears such appeals; oversees land titles and personal property registries and issues foundational identity certificates for eligible individuals and registers vital events.		
	(a)	Administration and Research		
		(1) Salaries and Employee Benefits	<b>929</b>	843
		(2) Other Expenditures	<b>250</b>	249
		Subtotal (a)	<b>1,179</b>	1,092
	(b)	Consumer Protection Office		
		(1) Salaries and Employee Benefits	<b>1,831</b>	1,688
		(2) Other Expenditures	<b>425</b>	422
		(3) Grant Assistance	<b>113</b>	113
		Subtotal (b)	<b>2,369</b>	2,223
	(c)	Residential Tenancies Branch		
		(1) Salaries and Employee Benefits	<b>5,198</b>	4,888
		(2) Other Expenditures	<b>812</b>	607
		Subtotal (c)	<b>6,010</b>	5,495
	(d)	Claimant Adviser Office		
		(1) Salaries and Employee Benefits	<b>843</b>	987
		(2) Other Expenditures	<b>99</b>	107
		Subtotal (d)	<b>942</b>	1,094
	(e)	Automobile Injury Compensation Appeal Commission		
		(1) Salaries and Employee Benefits	<b>991</b>	923
		(2) Other Expenditures	<b>156</b>	155
		Subtotal (e)	<b>1,147</b>	1,078

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>PUBLIC SERVICE DELIVERY (8) Continued</b>				
	(f)	Residential Tenancies Commission		
	(1)	Salaries and Employee Benefits	816	767
	(2)	Other Expenditures	131	111
		Subtotal (f)	947	878
	(g)	Office of the Registrar-General		
	(1)	Salaries and Employee Benefits	350	311
	(2)	Other Expenditures	85	85
		Subtotal (g)	435	396
	(h)	Vital Statistics Branch		
	(1)	Salaries and Employee Benefits	2,807	2,622
	(2)	Other Expenditures	1,163	1,152
		Subtotal (h)	3,970	3,774
	(i)	The Public Guardian and Trustee	-	-
	(j)	Entrepreneurship Manitoba	-	-
<b>NV</b>	6.	<b>COSTS RELATED TO CAPITAL ASSETS (NON-VOTED)</b> .....	<b>46,361</b>	31,852
		Provides for costs related to capital assets.		
	(a)	General Assets		
	(1)	Amortization Expense	45,387	30,878
	(2)	Accretion Expense	1,858	1,858
		Subtotal before Recoveries	47,245	32,736
	(3)	Amortization Expense	(884)	(884)
		Recoveries Total	(884)	(884)
		Subtotal (a)	46,361	31,852

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>PUBLIC SERVICE DELIVERY (8) Continued</b>				
<b>PART B - CAPITAL INVESTMENT</b>				
<b>8.6</b>	8.	CAPITAL ASSETS.....	<b>80,000</b>	95,421
		Provides for the acquisition of equipment and physical assets, major building construction and building renovation projects, as well as for the purchasing of fleet vehicles for the Manitoba government.		
	(a)	General Assets		
	(1)	Central Capital Projects	<b>56,000</b>	55,421
	(2)	Fleet Management Services	<b>24,000</b>	40,000
		Subtotal (a)	<b>80,000</b>	95,421
<b>S</b>	8.1	CAPITAL ASSETS (STATUTORY).....	<b>10,000</b>	10,000
		Provides for the restoration of the Legislative Building and grounds.		
	(a)	General Assets		
	(1)	Legislative Building Centennial Restoration and Preservation Projects	<b>10,000</b>	10,000

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>SPORT, CULTURE, HERITAGE AND TOURISM (14)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Administration and Finance .....	<b>71,981</b>	1.5	70,890
2. Community Grants and Services .....	<b>18,987</b>	5.2	18,045
3. Information Resources .....	<b>3,797</b>	14.2	3,326
<b>SUBTOTAL</b>	<b>94,765</b>	2.7	92,261
<b>PART A - OPERATING (NON-VOTED)</b>			
4. Costs Related to Capital Assets .....	<b>10</b>	100.0	5
<b>TOTAL PART A - OPERATING</b>	<b>94,775</b>	2.7	92,266
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	<b>94,765</b>	2.7	92,261
Capital Grants .....	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>94,765</b>	2.7	92,261
Costs Related to Capital Assets			
General Assets .....	<b>10</b>	100.0	5
Infrastructure Assets .....	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>94,775</b>	2.7	92,266

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	<b>CHANGE FROM 2025/26 %</b>	<b>2025/26 \$ (000s)*</b>
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**SPORT, CULTURE, HERITAGE AND TOURISM (14) Continued**

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	91,775
Transfer from:	
- Natural Resources and Indigenous Futures .....	177
- Enabling Appropriations .....	500
Transfer to:	
- Natural Resources and Indigenous Futures .....	(186)
Estimates of Expenditure 2025/26 (Adjusted) .....	<u>92,266</u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>SPORT, CULTURE, HERITAGE AND TOURISM (14) Continued</b>				
<b>PART A - OPERATING</b>				
<b>14.1</b>	<b>1.</b>	<b>ADMINISTRATION AND FINANCE .....</b>	<b>71,981</b>	70,890
		Provides for the overall planning, management and control of departmental policies and programs. Delivers central financial, administrative and information technology services.		
		Provides for the operations of the Office of the Lieutenant Governor, Protocol and Military Envoy Office, and the Policy and Programs branch.		
	(a)	Minister's Salary		
		(1) Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
		(1) Salaries and Employee Benefits	<b>1,064</b>	1,016
		(2) Other Expenditures	<b>89</b>	89
		Subtotal (b)	<b>1,153</b>	1,105
	(c)	Financial and Administrative Services		
		(1) Salaries and Employee Benefits	<b>990</b>	962
		(2) Other Expenditures	<b>463</b>	185
		Subtotal (c)	<b>1,453</b>	1,147
	(d)	Office of the Lieutenant Governor		
		(1) Salaries and Employee Benefits	<b>485</b>	468
		(2) Other Expenditures	<b>112</b>	112
		Subtotal (d)	<b>597</b>	580
	(e)	Protocol and Military Envoy		
		(1) Salaries and Employee Benefits	<b>370</b>	353
		(2) Other Expenditures	<b>193</b>	193
		Subtotal (e)	<b>563</b>	546
	(f)	Policy and Programs		
		(1) Salaries and Employee Benefits	<b>1,401</b>	1,392
		(2) Other Expenditures	<b>182</b>	149
		(3) Grant Assistance	<b>66,583</b>	65,923
		Subtotal (f)	<b>68,166</b>	67,464

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>SPORT, CULTURE, HERITAGE AND TOURISM (14) Continued</b>				
<b>14.2</b>	<b>2.</b>	<b>COMMUNITY GRANTS AND SERVICES .....</b>	<b>18,987</b>	18,045
		Provides services and grants that assist diverse communities across all regions of the province in their efforts to access, discover, sustain, and celebrate culture and sport in communities. The division provides supports to the work of over 900 partners annually, through the Public Library Services branch, the Community Grants branch and the Multiculturalism Secretariat. Prioritizing heritage and library programs, festivals and sporting events, and the fostering of partnerships between government and ethnocultural communities, the division supports the vitality and well-being of communities across the province.		
	(a)	Historic Resources		
		(1) Salaries and Employee Benefits	<b>1,434</b>	1,374
		(2) Other Expenditures	<b>181</b>	162
		(3) Grant Assistance	<b>1,542</b>	1,542
		Subtotal (a)	<b>3,157</b>	3,078
	(b)	Community Grants		
		(1) Salaries and Employee Benefits	<b>1,267</b>	1,241
		(2) Other Expenditures	<b>219</b>	219
		(3) Grant Assistance	<b>2,558</b>	2,522
		Subtotal (b)	<b>4,044</b>	3,982
	(c)	Public Library Services		
		(1) Salaries and Employee Benefits	<b>555</b>	535
		(2) Other Expenditures	<b>470</b>	484
		(3) Grant Assistance	<b>9,748</b>	9,048
		Subtotal (c)	<b>10,773</b>	10,067
	(d)	Multiculturalism Secretariat		
		(1) Salaries and Employee Benefits	<b>286</b>	191
		(2) Other Expenditures	<b>57</b>	57
		(3) Grant Assistance	<b>670</b>	670
		Subtotal (d)	<b>1,013</b>	918

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>SPORT, CULTURE, HERITAGE AND TOURISM (14) Continued</b>				
<b>14.3</b>	3.	INFORMATION RESOURCES .....	<b>3,797</b>	3,326
		Provides programs and services in accordance with The Archives and Recordkeeping Act and The Legislative Library Act.		
	(a)	Archives of Manitoba		
	(1)	Salaries and Employee Benefits	<b>3,004</b>	2,846
	(2)	Other Expenditures	<b>1,009</b>	771
		Subtotal before Recoveries	<b>4,013</b>	3,617
	(3)	Other Expenditures	<b>(1,220)</b>	(1,220)
		Recoveries Total	<b>(1,220)</b>	(1,220)
		Subtotal (a)	<b>2,793</b>	2,397
	(b)	Legislative Library		
	(1)	Salaries and Employee Benefits	<b>826</b>	758
	(2)	Other Expenditures	<b>178</b>	171
		Subtotal (b)	<b>1,004</b>	929
<b>NV</b>	4.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED) .....	<b>10</b>	5
		Provides for costs related to capital assets.		
	(a)	General Assets		
	(1)	Amortization Expense	<b>10</b>	5

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>TRANSPORTATION AND INFRASTRUCTURE (15)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Finance and Administration.....	3,750	4.1	3,601
2. Corporate Services.....	9,169	(65.2)	26,339
3. Infrastructure Capital Projects.....	4,915	(13.0)	5,652
4. Transportation Operations.....	162,584	(2.2)	166,189
5. Engineering and Technical Services.....	26,383	(19.9)	32,928
6. Emergency Management.....	9,124	0.9	9,039
<b>SUBTOTAL</b>	<b>215,925</b>	<b>(11.4)</b>	<b>243,748</b>
<b>PART A - OPERATING (NON-VOTED)</b>			
7. Costs Related to Capital Assets.....	334,520	9.6	305,299
<b>TOTAL PART A - OPERATING</b>	<b>550,445</b>	<b>0.3</b>	<b>549,047</b>
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures.....	215,925	(11.4)	243,748
Capital Grants.....	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>215,925</b>	<b>(11.4)</b>	<b>243,748</b>
Costs Related to Capital Assets			
General Assets.....	7,575	(1.1)	7,656
Infrastructure Assets.....	326,945	9.8	297,643
<b>TOTAL PART A - OPERATING</b>	<b>550,445</b>	<b>0.3</b>	<b>549,047</b>
<b>PART B - CAPITAL INVESTMENT</b>			
15. Capital Assets			
General Assets.....	10,750	2.4	10,500
Infrastructure Assets.....	594,500	1.7	584,500
<b>TOTAL PART B - CAPITAL INVESTMENT</b>	<b>605,250</b>	<b>1.7</b>	<b>595,000</b>

<b>APPROPRIATION</b>	<b>2026/27 \$ (000s)</b>	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
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**TRANSPORTATION AND INFRASTRUCTURE (15) Continued**

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	548,782
Transfer from:	
- Public Service Delivery .....	265
Estimates of Expenditure 2025/26 (Adjusted) .....	549,047

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>TRANSPORTATION AND INFRASTRUCTURE (15) Continued</b>				
<b>PART A - OPERATING</b>				
<b>15.1</b>	1.	FINANCE AND ADMINISTRATION .....	<b>3,750</b>	3,601
		Provides executive management, financial planning, comptrollership and overall administrative support to the department.		
	(a)	Minister's Salary		
		(1) Salaries and Employee Benefits	<b>49</b>	48
	(b)	Executive Support		
		(1) Salaries and Employee Benefits	<b>1,288</b>	1,138
		(2) Other Expenditures	<b>78</b>	84
		Subtotal (b)	<b>1,366</b>	1,222
	(c)	Finance and Administration		
		(1) Salaries and Employee Benefits	<b>2,022</b>	1,982
		(2) Other Expenditures	<b>313</b>	349
		Subtotal (c)	<b>2,335</b>	2,331
<b>15.2</b>	2.	CORPORATE SERVICES .....	<b>9,169</b>	26,339
		Provides central support for the department to ensure effective program delivery and appropriate utilization of departmental resources. This includes overseeing corporate strategy, policy, communications, information technology and workplace health and safety. Leads the development of legislation, regulatory initiatives, strategies, policies, plans and programs to sustainably manage, protect and build Manitoba's infrastructure. Facilitates meaningful engagement and consultations with Indigenous nations on projects and initiatives, fostering partnerships that advance Indigenous reconciliation and strengthen relationships.		
	(a)	Strategic Planning and Support		
		(1) Salaries and Employee Benefits	<b>747</b>	738
		(2) Other Expenditures	<b>83</b>	346
		(3) Grant Assistance	<b>83</b>	17,733
		Subtotal (a)	<b>913</b>	18,817

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>TRANSPORTATION AND INFRASTRUCTURE (15) Continued</b>				
	(b)	Innovation and Technology Services		
	(1)	Salaries and Employee Benefits	<b>2,230</b>	2,158
	(2)	Other Expenditures	<b>1,086</b>	454
		Subtotal (b)	<b>3,316</b>	2,612
	(c)	Health and Safety		
	(1)	Salaries and Employee Benefits	<b>805</b>	793
	(2)	Other Expenditures	<b>64</b>	70
		Subtotal (c)	<b>869</b>	863
	(d)	Policy and Legislation		
	(1)	Salaries and Employee Benefits	<b>1,737</b>	1,713
	(2)	Other Expenditures	<b>116</b>	126
		Subtotal (d)	<b>1,853</b>	1,839
	(e)	Communications		
	(1)	Salaries and Employee Benefits	<b>808</b>	784
	(2)	Other Expenditures	<b>58</b>	63
		Subtotal (e)	<b>866</b>	847
	(f)	Boards and Commissions		
	(1)	Salaries and Employee Benefits	<b>370</b>	376
	(2)	Other Expenditures	<b>45</b>	49
		Subtotal (f)	<b>415</b>	425
	(g)	Indigenous Relations		
	(1)	Salaries and Employee Benefits	<b>879</b>	873
	(2)	Other Expenditures	<b>58</b>	63
		Subtotal (g)	<b>937</b>	936

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>TRANSPORTATION AND INFRASTRUCTURE (15) Continued</b>				
<b>15.3</b>	<b>3.</b>	<b>INFRASTRUCTURE CAPITAL PROJECTS .....</b>	<b>4,915</b>	5,652
		Provides planning and management of the department's capital program and associated projects to ensure the strategic infrastructure network is optimized to support Manitoba's economic growth, trade and tourism. Develops, implements and oversees the use of innovative capital project delivery and project financing methodologies.		
	(a)	Capital Strategy and Support		
		(1) Salaries and Employee Benefits	<b>1,068</b>	1,061
		(2) Other Expenditures	<b>127</b>	137
		(3) Grant Assistance	<b>65</b>	65
		Subtotal (a)	<b>1,260</b>	1,263
	(b)	Capital Planning		
		(1) Salaries and Employee Benefits	<b>1,704</b>	1,580
		(2) Other Expenditures	<b>196</b>	212
		Subtotal (b)	<b>1,900</b>	1,792
	(c)	Tendering and Contracts		
		(1) Salaries and Employee Benefits	<b>1,022</b>	924
		(2) Other Expenditures	<b>176</b>	191
		Subtotal (c)	<b>1,198</b>	1,115
	(d)	Project Center of Excellence		
		(1) Salaries and Employee Benefits	<b>3,053</b>	3,002
		(2) Other Expenditures	<b>289</b>	313
		Subtotal (d)	<b>3,342</b>	3,315
	(e)	Major Projects		
		(1) Salaries and Employee Benefits	<b>4,106</b>	4,025
		(2) Other Expenditures	<b>891</b>	1,017
		Subtotal (e)	<b>4,997</b>	5,042
	(f)	Less: Recoverable from Other Appropriations		
		(1) Salaries and Employee Benefits	<b>(7,182)</b>	(6,647)
		(2) Other Expenditures	<b>(600)</b>	(228)
		Subtotal (f)	<b>(7,782)</b>	(6,875)

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>TRANSPORTATION AND INFRASTRUCTURE (15) Continued</b>				
<b>15.4</b>	<b>4.</b>	<b>TRANSPORTATION OPERATIONS .....</b>	<b>162,584</b>	166,189
		Provides oversight for the construction, inspection, preservation, maintenance and operation of provincial highway and winter road networks. Oversees the delivery of the Northern Airports and Marine Operations program and ensures transportation accessibility for northern Manitobans to essential services. Advances the safety and efficiency of Manitoba's motor carrier industry through regulation and enforcement.		
	(a)	Administrative Services		
		(1) Salaries and Employee Benefits	<b>821</b>	790
		(2) Other Expenditures	<b>225</b>	266
		(3) Grant Assistance	<b>2</b>	2
		Subtotal (a)	<b>1,048</b>	1,058
	(b)	Highway Regional Operations		
		(1) Salaries and Employee Benefits	<b>59,139</b>	57,051
		(2) Other Expenditures	<b>89,075</b>	91,002
		Subtotal (b)	<b>148,214</b>	148,053
	(c)	Winter Roads		
		(1) Salaries and Employee Benefits	<b>414</b>	400
		(2) Other Expenditures	<b>11,645</b>	11,731
		Subtotal (c)	<b>12,059</b>	12,131
	(d)	Northern Airports and Marine Operations		
		(1) Salaries and Employee Benefits	<b>9,281</b>	9,725
		(2) Other Expenditures	<b>7,358</b>	7,953
		(3) Grant Assistance	<b>160</b>	160
		Subtotal (d)	<b>16,799</b>	17,838
	(e)	Motor Carrier Enforcement		
		(1) Salaries and Employee Benefits	<b>4,717</b>	4,582
		(2) Other Expenditures	<b>900</b>	973
		Subtotal (e)	<b>5,617</b>	5,555
	(f)	Motor Carrier Safety and Permits		
		(1) Salaries and Employee Benefits	<b>1,603</b>	1,552
		(2) Other Expenditures	<b>1,188</b>	1,284
		Subtotal (f)	<b>2,791</b>	2,836
	(g)	Less: Recoverable from Other Appropriations		
		(1) Salaries and Employee Benefits	<b>(22,919)</b>	(20,257)
		(2) Other Expenditures	<b>(1,025)</b>	(1,025)
		Subtotal (g)	<b>(23,944)</b>	(21,282)

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>TRANSPORTATION AND INFRASTRUCTURE (15) Continued</b>				
<b>15.5</b>	<b>5.</b>	<b>ENGINEERING AND TECHNICAL SERVICES . . . . .</b>	<b>26,383</b>	32,928
		Provides engineering and environmental services to support highway and water infrastructure programs across the province. Oversees the construction, inspection, preservation, maintenance and operation of provincial bridge infrastructure and water-related assets. Delivers hydrologic forecasting services to provide accurate information for flood forecasting, water control operations and water management programs. Provides technical engineering expertise in highway transportation systems, which includes planning, design, traffic engineering, road safety as well as quality assurance for highway construction projects.		
	(a)	Administrative Services		
		(1) Salaries and Employee Benefits	<b>2,402</b>	2,348
		(2) Other Expenditures	<b>101</b>	128
		(3) Grant Assistance	<b>47</b>	30
		Subtotal (a)	<b>2,550</b>	2,506
	(b)	Highway Engineering Services		
		(1) Salaries and Employee Benefits	<b>14,096</b>	13,431
		(2) Other Expenditures	<b>8,713</b>	9,462
		Subtotal (b)	<b>22,809</b>	22,893
	(c)	Water Engineering and Operations		
		(1) Salaries and Employee Benefits	<b>18,937</b>	17,893
		(2) Other Expenditures	<b>9,407</b>	10,836
		Subtotal (c)	<b>28,344</b>	28,729
	(d)	Hydrologic Forecasting and Water Management		
		(1) Salaries and Employee Benefits	<b>3,297</b>	3,047
		(2) Other Expenditures	<b>4,717</b>	6,339
		Subtotal (d)	<b>8,014</b>	9,386
	(e)	Environmental Services		
		(1) Salaries and Employee Benefits	<b>2,094</b>	2,015
		(2) Other Expenditures	<b>171</b>	207
		Subtotal (e)	<b>2,265</b>	2,222
	(f)	Less: Recoverable from Other Appropriations		
		(1) Salaries and Employee Benefits	<b>(24,325)</b>	(20,930)
		(2) Other Expenditures	<b>(13,274)</b>	(11,878)
		Subtotal (f)	<b>(37,599)*</b>	(32,808)

\* A portion of expenditures associated with this program is included in the capital budget in 2026/27.

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>TRANSPORTATION AND INFRASTRUCTURE (15) Continued</b>				
<b>15.6</b>	6.	EMERGENCY MANAGEMENT.....	<b>9,124</b>	9,039
		Oversees and co-ordinates provincial emergency management, including mitigation, preparedness, response and disaster recovery.		
	(a)	Strategic Planning and Support		
		(1) Salaries and Employee Benefits	<b>797</b>	766
		(2) Other Expenditures	<b>126</b>	136
		(3) Grant Assistance	<b>16</b>	16
		Subtotal (a)	<b>939</b>	918
	(b)	Preparedness and Response		
		(1) Salaries and Employee Benefits	<b>2,593</b>	2,474
		(2) Other Expenditures	<b>345</b>	373
		Subtotal (b)	<b>2,938</b>	2,847
	(c)	Recovery and Mitigation		
		(1) Salaries and Employee Benefits	<b>2,262</b>	1,226
		(2) Other Expenditures	<b>506</b>	569
		Subtotal (c)	<b>2,768</b>	1,795
	(d)	Emergency Infrastructure Expenditures		
		(1) Other Expenditures	<b>3,479</b>	3,479
	(e)	Less: Recoverable from Other Appropriations		
		(1) Salaries and Employee Benefits	<b>(1,000)</b>	-

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>TRANSPORTATION AND INFRASTRUCTURE (15) Continued</b>				
<b>NV</b>	7.	COSTS RELATED TO CAPITAL ASSETS (NON-VOTED) .....	<b>334,520</b>	305,299
		Provides for costs related to capital assets.		
	(a)	General Assets		
	(1)	Amortization Expense	<b>7,575</b>	7,656
	(b)	Infrastructure Assets - Provincial Roads and Highways		
	(1)	Amortization Expense	<b>312,546</b>	286,194
	(c)	Infrastructure Assets - Northern Airport and Marine Operations		
	(1)	Amortization Expense	<b>1,722</b>	1,406
	(d)	Infrastructure Assets - Water-Related		
	(1)	Amortization Expense	<b>12,677</b>	10,043

**PART B - CAPITAL INVESTMENT**

<b>15.7</b>	15.	CAPITAL ASSETS .....	<b>605,250</b>	595,000
		Provides for the acquisition of general and infrastructure assets.		
		<i>General Assets:</i> Provides for the acquisition of equipment and building construction projects.		
		<i>Infrastructure Assets:</i> Provides for the construction and enhancement of provincial highways, bridges, airport runways and water control structures.		
	(a)	General Assets	<b>10,750</b>	10,500
	(b)	Infrastructure Assets		
	(1)	Highways Infrastructure	<b>525,000</b>	515,000
	(2)	Northern Airport and Marine Operations Infrastructure	<b>13,500</b>	9,500
	(3)	Water-Related Infrastructure	<b>56,000</b>	60,000
		Subtotal (b)	<b>594,500</b>	584,500

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>ENABLING APPROPRIATIONS (26)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Internal Service Adjustments, Contingencies and Limited-Term Funding .....	<b>230,628</b>	(13.8)	267,482
2. Green and Carbon Reduction Fund .....	<b>40,000</b>	-	40,000
<b>TOTAL PART A - OPERATING</b>	<b>270,628</b>	(12.0)	307,482
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	<b>270,628</b>	(12.0)	307,482
Capital Grants .....	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>270,628</b>	(12.0)	307,482
<b>PART B - CAPITAL INVESTMENT</b>			
<b>TOTAL PART B - CAPITAL INVESTMENT - INTERNAL SERVICE ADJUSTMENTS AND CONTINGENCIES</b>	<b>141,325</b>	(5.8)	150,000
<b>PART C - LOANS AND GUARANTEES</b>			
<b>TOTAL PART C - LOANS AND GUARANTEES - INTERNAL SERVICE ADJUSTMENTS AND CONTINGENCIES</b>	<b>325,000</b>	-	325,000
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>			
<b>TOTAL PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT - INTERNAL SERVICE ADJUSTMENTS, CONTINGENCIES AND LIMITED-TERM FUNDING</b>	<b>776,765</b>	212.0	249,000

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
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**ENABLING APPROPRIATIONS (26) Continued**

**\* RECONCILIATION STATEMENT  
\$ (000s)**

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	595,731
Transfer to:	
- Legislative Assembly .....	(500)
- Executive Council .....	(527)
- Advanced Education and Training .....	(4,500)
- Education and Early Childhood Learning .....	(4,200)
- Families .....	(4,000)
- Finance .....	(5,000)
- Health, Seniors and Long-Term Care .....	(227,009)
- Housing, Addictions and Homelessness .....	(14,213)
- Innovation and New Technology .....	(4,000)
- Justice .....	(22,250)
- Labour and Immigration .....	(200)
- Natural Resources and Indigenous Futures .....	(1,350)
- Sport, Culture, Heritage and Tourism .....	(500)
Estimates of Expenditure 2025/26 (Adjusted) .....	307,482

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>ENABLING APPROPRIATIONS (26) Continued</b>				
<b>PART A - OPERATING</b>				
<b>26.1</b>	1.	INTERNAL SERVICE ADJUSTMENTS, CONTINGENCIES AND LIMITED-TERM FUNDING .....	<b>230,628</b>	267,482
		Provides for unanticipated events and contingencies that could not be reasonably anticipated when the budget was prepared or initiated during the fiscal year. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared.		
		Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government.		
		Provides additional funding for items budgeted in other service headings for the estimated cost of various workforce initiatives, limited-term initiatives, internal service adjustments and other costs which may result from changes in program delivery or design. In addition, any costs related to salary or employee benefit adjustments in government departments, not provided through departmental appropriations, would be provided through this appropriation.		
	(a)	Contingencies and Unanticipated Events		
	(1)	Other Expenditures	<b>164,128</b>	201,082
	(b)	Strategic Economic Initiatives Fund		
	(1)	Other Expenditures	<b>40,000</b>	50,000
	(c)	Churchill Plus Catalyst Fund		
	(1)	Other Expenditures	<b>10,000</b>	-
	(d)	Manitoba Institute of Trades and Technology Transition to Red River College Polytechnic Support		
	(1)	Other Expenditures	<b>100</b>	-
	(e)	International Development Program		
	(1)	Grant Assistance	<b>1,250</b>	1,250
	(f)	Internal Service Adjustments		
	(1)	Salaries and Employee Benefits	<b>15,150</b>	15,150

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>ENABLING APPROPRIATIONS (26) Continued</b>				
<b>26.2</b>	2.	GREEN AND CARBON REDUCTION FUND .....	<b>40,000</b>	40,000
		Provides for the development and implementation of various environmental innovation, carbon reduction and climate change projects.		
	(a)	Climate and Green Fund		
	(1)	Other Expenditures	<b>40,000</b>	40,000
<b>PART B - CAPITAL INVESTMENT</b>				
<b>26.3</b>	26.	CAPITAL INVESTMENT - INTERNAL SERVICE ADJUSTMENTS AND CONTINGENCIES .....	<b>141,325</b>	150,000
		Provides for events and circumstances that could not be reasonably anticipated when the budget was prepared, or initiated during the fiscal year, including inflationary and other price increases.		
		Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government.		
		Provides funding for limited-term capital investments in infrastructure for social services and disaster response.		
		Provides funding for limited-term capital investments in child care in new schools.		
		Provides funding for limited-term capital investments in Enterprise Resource Planning and other information technology programs.		
	(a)	Contingencies	<b>22,000</b>	17,858
	(b)	Limited-Term Capital Infrastructure Investments	<b>29,525</b>	132,142
	(c)	Child Care Capital	<b>20,000</b>	-
	(d)	Enterprise Resource Planning and Other Information Technology	<b>69,800</b>	-

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>ENABLING APPROPRIATIONS (26) Continued</b>				
<b>PART C - LOANS AND GUARANTEES</b>				
<b>26.4</b>	26.	LOANS AND GUARANTEES - INTERNAL SERVICE ADJUSTMENTS AND CONTINGENCIES .....	<b>325,000</b>	325,000
		Provides for unanticipated events and contingencies that could not be reasonably anticipated when the budget was prepared or initiated during the fiscal year. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared.		
		Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government.		
		Provides for funding of a loan guarantee program to support the development of wind power generation in partnership with First Nations and the Métis.		
	(a)	Contingencies	<b>25,000</b>	25,000
	(b)	Indigenous Loan Guarantee Program	<b>300,000</b>	300,000
<b>PART D - OTHER REPORTING ENTITIES CAPITAL INVESTMENT</b>				
<b>26.5</b>	26.	OTHER REPORTING ENTITIES CAPITAL INVESTMENT - INTERNAL SERVICE ADJUSTMENTS, CONTINGENCIES AND LIMITED-TERM FUNDING. ....	<b>776,765</b>	249,000
		Provides for events and circumstances that could not be reasonably anticipated when the budget was prepared, or initiated during the fiscal year, including inflationary and other price increases.		
		Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government.		
		Provides funding for limited-term capital investments in health systems, child care, schools and Crown corporations.		
	(a)	Contingencies	<b>20,000</b>	20,500
	(b)	Limited-Term Health System Capacity Expansion	<b>20,000</b>	85,000
	(c)	Child Care Capital	<b>115,665</b>	125,400
	(d)	Limited-Term Capital Infrastructure Investments	<b>21,100</b>	18,100
	(e)	Limited-Term Contingency for Manitoba Hydro Capital	<b>600,000</b>	-

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>EMERGENCY EXPENDITURES (27)</b>			
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
1. Emergency Expenditures .....	50,000	-	50,000
<b>TOTAL PART A - OPERATING</b>	<b>50,000</b>	-	<b>50,000</b>
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	50,000	-	50,000
Capital Grants .....	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>50,000</b>	-	<b>50,000</b>
Costs Related to Capital Assets			
General Assets .....	-	-	-
Infrastructure Assets .....	-	-	-
<b>TOTAL PART A - OPERATING</b>	<b>50,000</b>	-	<b>50,000</b>

**\* RECONCILIATION STATEMENT**  
\$ (000s)

<b>PART A - OPERATING</b>	
Printed Estimates of Expenditure 2025/26 .....	50,000
Estimates of Expenditure 2025/26 (Adjusted) .....	50,000

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
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**EMERGENCY EXPENDITURES (27) Continued**

**PART A - OPERATING**

<b>27.1</b>	1.	EMERGENCY EXPENDITURES.....	<b>50,000</b>	50,000
		Provides for expenditures related to forest fires, flooding and other natural disasters. Includes a provision for environmental emergency response expenditures, disaster assistance and other related expenditures.		
	(a)	Emergency Expenditures		
	(1)	Other Expenditures	<b>50,000</b>	50,000

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>TAX CREDITS (33)</b>			
<b>PART A - OPERATING (STATUTORY)</b>			
1. School Tax Rebate .....	75,500	18.9	63,500
<b>PART A - OPERATING (NON-VOTED)</b>			
2. Income Tax Credits (Non-Voted) .....	209,531	(4.4)	219,075
<b>PART A - OPERATING (SUMS TO BE VOTED)</b>			
3. Tax Credits, Fees and Other Costs .....	<u>464,194</u>	16.6	<u>398,260</u>
<b>TOTAL PART A - OPERATING</b>	<b><u>749,225</u></b>	10.0	<b><u>680,835</u></b>
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	464,194	16.6	398,260
Capital Grants .....	-	-	-
<b>TOTAL TO BE VOTED</b>	<b>464,194</b>	16.6	398,260
Statutory .....	75,500	18.9	63,500
Non-Voted .....	<u>209,531</u>	(4.4)	<u>219,075</u>
<b>TOTAL PART A - OPERATING</b>	<b><u>749,225</u></b>	10.0	<b><u>680,835</u></b>

**\* RECONCILIATION STATEMENT**  
\$ (000s)

**PART A - OPERATING**

Printed Estimates of Expenditure 2025/26 .....	<u>680,835</u>
Estimates of Expenditure 2025/26 (Adjusted) .....	<u>680,835</u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>TAX CREDITS (33) Continued</b>				
<b>PART A - OPERATING</b>				
<b>S</b>	1.	SCHOOL TAX REBATE (STATUTORY) .....	<b>75,500</b>	63,500
		Provides for the school tax rebate.		
	(a)	School Tax Rebate		
	(1)	Other Expenditures	<b>75,500</b>	63,500
<b>NV</b>	2.	INCOME TAX CREDITS (NON-VOTED) .....	<b>209,531</b>	219,075
		Provides for the required non-cash expenditures with respect to Manitoba income tax credits.		
	(a)	Book Publishing Tax Credit		
	(1)	Other Expenditures	<b>770</b>	750
	(b)	Cultural Industries Printing Tax Credit		
	(1)	Other Expenditures	<b>840</b>	810
	(c)	Homeowners Affordability Tax Credit		
	(1)	Other Expenditures	<b>6,260</b>	11,350
	(d)	Film and Video Production Tax Credit		
	(1)	Other Expenditures	<b>69,100</b>	90,000
	(e)	Interactive Digital Media Tax Credit		
	(1)	Other Expenditures	<b>6,130</b>	7,930
	(f)	Renters Affordability Tax Credit		
	(1)	Other Expenditures	<b>124,100</b>	106,000
	(g)	School Tax Assistance		
	(1)	Other Expenditures	<b>21</b>	25
	(h)	Seniors' School Tax Rebate		
	(1)	Other Expenditures	<b>2,000</b>	1,930
	(i)	Teaching Expense Tax Credit		
	(1)	Other Expenditures	<b>310</b>	280
<b>33.1</b>	3.	TAX CREDITS, FEES AND OTHER COSTS .....	<b>464,194</b>	398,260
		Provides for cash-based expenditures, tax-related fees and other costs.		
	(a)	Homeowners Affordability Tax Credit Advance		
	(1)	Other Expenditures	<b>461,530</b>	396,000
	(b)	Federal Administration Fee and Other Costs		
	(1)	Other Expenditures	<b>2,664</b>	2,260

APPROPRIATION	2026/27 \$ (000s)	CHANGE FROM 2025/26 %	2025/26 \$ (000s)*
<b>PUBLIC DEBT (31)</b>			
<b>PART A - OPERATING (STATUTORY)</b>			
1. Public Debt (Statutory) .....	<u>2,118,023</u>	1.2	<u>2,092,414</u>
<b>TOTAL PART A - OPERATING</b>	<u><b>2,118,023</b></u>	1.2	<u><b>2,092,414</b></u>
<b>SUMMARY OF PART A - OPERATING</b>			
Operating Expenditures .....	-	-	-
Capital Grants .....	-	-	-
<b>TOTAL TO BE VOTED</b>	-	-	-
Statutory .....	<u>2,118,023</u>	1.2	<u>2,092,414</u>
<b>TOTAL PART A - OPERATING</b>	<u><b>2,118,023</b></u>	1.2	<u><b>2,092,414</b></u>

**\* RECONCILIATION STATEMENT**  
\$ (000s)

<b>PART A - OPERATING</b>	
Printed Estimates of Expenditure 2025/26 .....	<u>2,092,414</u>
Estimates of Expenditure 2025/26 (Adjusted) .....	<u><u>2,092,414</u></u>

RES. NO.	APPRO. NO.	SERVICE	2026/27 \$ (000s)	2025/26 \$ (000s)
<b>PUBLIC DEBT (31) Continued</b>				
<b>PART A - OPERATING</b>				
<b>S</b>	1.	PUBLIC DEBT (STATUTORY) .....	<b>2,118,023</b>	2,092,414
		Provides for the required interest and related expenses payable with respect to the public debt of Manitoba.		
	(a)	Interest on the Public Debt of Manitoba and related expenses		
	(1)	Other Expenditures	<b>2,435,957</b>	2,337,067
	(b)	Interest on Trust and Special Funds		
	(1)	Other Expenditures	<b>47,700</b>	42,050
	(c)	Less: Interest Recovery from Other Government Agencies		
	(1)	Other Expenditures	<b>(365,634)</b>	(286,703)