

Manitoba Employee Pensions and Other Costs

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

Annual Report Rapport annuel

**For the year ended March 31, 2024
Pour l'exercice terminé le 31 mars 2024**

LAND ACKNOWLEDGEMENT

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

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

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

We respect the spirit and intent of Treaties and remain committed to working in partnership with First Nations, Inuit and Métis Peoples as we walk the shared path of truth and reconciliation.

RECONNAISSANCE TERRITORIALE

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

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

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

Nous respectons l'esprit et l'intention des traités. Nous restons déterminés à travailler en partenariat avec les Premières Nations, les Inuits et les Métis alors que nous marchons ensemble vers la vérité et la réconciliation.

Annual Report

2023-24

**Manitoba Employee
Pensions and Other Costs**

Rapport annuel

2023-2024

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

Manitoba Employee Pensions and Other Costs

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Accessibility Coordinator at 204-945-5335



Minister of Finance

Minister responsible for Manitoba Hydro
Minister responsible for the Public Service Commission
Minister responsible for the Public Utilities Board

Legislative Building, Winnipeg, Manitoba R3C 0V8 CANADA

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

May it Please Your Honour:

I have the privilege of presenting, for the information of Your Honour, the Annual Report of Manitoba Employee Pensions and Other Costs, for the fiscal year ending March 31, 2024.

Respectfully submitted,

Original signed by

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





Ministre des Finances

Ministre responsable d'Hydro-Manitoba
Ministre responsable de la Fonction publique Commission
Ministre responsable de l'Office des services publics

Palais législatif, Winnipeg (Manitoba) R3C 0V8 CANADA

Son Honneur l'honorable Anita R. Neville, P.C., O.M.

Lieutenante-gouverneure du Manitoba

Palais législatif, bureau 235

Winnipeg (Manitoba) R3C 0V8

Madame la Lieutenante-Gouverneure,

J'ai l'honneur de vous présenter, à titre d'information, le rapport annuel sur le Régime de retraite de la fonction publique du Manitoba et autres frais, pour l'exercice se terminant le 31 mars 2024.

Le tout respectueusement soumis,

Original signé par

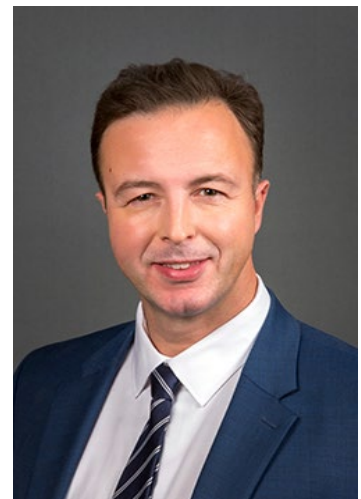
Adrien Sala

Ministre des Finances

Ministre responsable d'Hydro-Manitoba

Ministre responsable de la Fonction publique du Manitoba

Ministre responsable de la Régie des services publics





Public Service Commission

Office of the Public Service Commissioner
Room 141 Legislative Building
Winnipeg MB R3C 0V8

Telephone: 204-945-2921
Email: dmpsc@manitoba.ca

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

Sir:

I am pleased to present for your approval the 2023-24 Annual Report of the Manitoba Employee Pensions and Other Costs.

Respectfully submitted,

Original signed by

Jocelyn Baker
Acting Public Service Commissioner





Commission de la fonction publique

Bureau du commissaire de la fonction publique

Palais législatif, bureau 141

Winnipeg (Manitoba) R3C 0V8

Téléphone: 204 945-2921

Courriel : dmpsc@manitoba.ca

Adrien Sala

Ministre responsable de la Fonction publique du Manitoba

Palais législatif, bureau 103

Winnipeg (Manitoba) R3C 0V8

Bonjour,

J'ai le plaisir de soumettre à votre approbation le rapport annuel du Régime de retraite de la fonction publique et autres frais pour l'exercice 2023-2024.

Le tout respectueusement soumis,

Original signé par

Jocelyn Baker

Commissaire de la fonction publique par intérim



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Introduction

This Annual Report fulfills the department reporting requirements described in the Financial Administration Act. The Annual Report is organized in accordance with departments' appropriation structure as at March 31, 2024, which reflects the authorized appropriations approved by the Legislative Assembly.

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

Overview

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

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

There are two benefit categories:

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

Aperçu du Rapport Annuel

Le présent rapport annuel répond aux exigences ministérielles en matière de rapports qui sont décrites dans la Loi sur la gestion des finances publiques. Il est présenté conformément à la structure des postes budgétaires du ministère au 31 mars 2024, qui tient compte des crédits autorisés ayant été approuvés par l'Assemblée législative.

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

Vue d'ensemble

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

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

Il existe deux catégories de prestations:

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

FINANCIAL DETAILS

Consolidated Actual Expenditures

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

Consolidated Actual Expenditures

For the fiscal year ended March 31, 2024, with comparative figures for the previous fiscal year \$(000s)

| Main Appropriations | Part A - Operating | Other Reporting Entities | Consolidation and Other Adjustments | 2023-24 Actual | 2022-23 Actual |
|-----------------------------------|-------------------------------|---|--|---------------------------|---------------------------|
| Employee Pensions and Other Costs | 29,225 | - | (29,225) | - | - |
| TOTAL | 29,225 | - | (29,225) | - | - |

Summary of Authority

Part A – Operating

2023-24 Authority
\$ (000s)

| | |
|---------------------------------|---------------|
| 2023-24 MAIN ESTIMATES – PART A | 33,652 |
| Sub-total | - |
| In-year re-organization from: | - |
| Sub-total | - |
| 2023-24 Authority | 33,652 |

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

| Detailed Summary of Authority | 2023-24 Printed Estimates | In-Year Re- organization | Virement | Enabling Authority | Authority 2023-24 | Supplementary Estimates |
|---|---------------------------------|-----------------------------|----------|-----------------------|----------------------|----------------------------|
| Part A – OPERATING (Sums to be Voted) | | | | | | |
| Employee Benefits and Other Costs | 33,652 | - | - | - | 33,652 | - |
| Subtotal | 33,652 | - | - | - | 33,652 | - |
| Part A – OPERATING (NV) | | | | | | |
| TOTAL PART A - OPERATING | 33,652 | - | - | - | 33,652 | - |
| Part B – CAPITAL INVESTMENT | - | - | - | - | - | - |
| Part C – LOANS AND GUARANTEES | - | - | - | - | - | - |
| Part D – OTHER REPORTING ENTITIES CAPITAL INVESTMENT | - | - | - | - | - | - |

NV – Non-Voted

Part A: Expenditure Summary by Appropriation

Departmental Actual Expenditures

For the fiscal year ended March 31, 2024, with comparative figures for the previous fiscal year \$(000s)

| Authority 2023-24 | Appropriation | Actual 2023-24 | Actual 2022-23 | Increase (Decrease) | Expl. No. |
|----------------------|--|-------------------|-------------------|------------------------|--------------|
| | 06-1 EMPLOYEE PENSIONS AND OTHER COSTS | | | | |
| | (a) Civil Service Superannuation Pension Related Costs | | | | |
| 94,458 | Salaries and Employee Benefits | 85,975 | 92,328 | (6,353) | 1 |
| 1,967 | Other Expenditures | 2,124 | 1,823 | 301 | 1 |
| (82,682) | Less: Recoveries | (75,465) | (82,226) | 6,761 | 1 |
| | (b) Other Salary Related Benefits | | | | |
| 13,516 | Salaries and Employee Benefits | 12,809 | 9,197 | 3,612 | 2 |
| | (c) Workers Compensation Board Assessments | | | | |
| 8,135 | Salaries and Employee Benefits | 8,894 | 7,633 | 1,261 | 3 |
| 6,393 | Other Expenditures | 5,055 | 4,629 | 426 | 3 |
| (8,135) | Less: Recoveries | (8,900) | (7,630) | (1,270) | 3 |
| | (d) Canada Pension Plan | | | | |
| 45,793 | Salaries and Employee Benefits | 45,760 | 45,172 | 588 | 4 |
| | (e) Employment Insurance Plan | | | | |
| 16,506 | Salaries and Employee Benefits | 16,034 | 15,926 | 108 | 5 |
| | (f) Civil Service Group Life Insurance | | | | |
| 2,626 | Salaries and Employee Benefits | 2 | 47 | (45) | |
| | (g) Ambulance and Hospital Semi-Private Plan | | | | |
| 298 | Salaries and Employee Benefits | 119 | 167 | (48) | |
| | (h) Levy for Health and Post-Secondary Education | | | | |
| 22,358 | Salaries and Employee Benefits | 22,228 | 23,547 | (1,319) | 6 |
| | (i) Dental Plan | | | | |
| 9,300 | Salaries and Employee Benefits | 9,862 | 9,342 | 520 | 7 |
| 500 | Other Expenditures | 457 | 434 | 23 | |
| | (j) Vision Care | | | | |
| 1,615 | Salaries and Employee Benefits | 1,468 | 1,505 | (37) | |
| 85 | Other Expenditures | 76 | 78 | (2) | |
| | (k) Prescription Drug Plan | | | | |
| 4,075 | Salaries and Employee Benefits | 3,988 | 3,945 | 43 | |
| 225 | Other Expenditures | 205 | 209 | (4) | |
| | (l) Long Term Disability Plan | | | | |
| 12,603 | Salaries and Employee Benefits | 12,602 | 12,701 | (99) | 8 |
| 700 | Other Expenditures | 480 | 512 | (32) | |
| | (m) Health Spending Account | | | | |
| 6,555 | Salaries and Employee Benefits | 5,944 | 6,271 | (327) | 8 |
| 345 | Other Expenditures | 272 | 288 | (16) | |
| | (n) Less: Recoverable from other Appropriations | | | | |
| (121,729) | Salaries and Employee Benefits | (120,764) | (123,463) | 2,699 | 9 |
| (1,855) | Other Expenditures | - | - | - | |
| 33,652 | Total Expenditures | 29,225 | 22,435 | 6,790 | |

Explanation(s):

1. The variance is due to increase in non-recoverable pension related costs.
2. The variance is primarily due to increase in vacation, overtime, other entitlement and workers compensation liabilities.
3. The variance is due to increase of Workers Compensation Board administrative costs.
4. The variance is primarily due to increase in maximum annual pensionable earning. In addition, the federal government implemented the 2nd earnings ceiling. The 2nd CPP amount of \$188 will be paid by any employees earning up to and over \$73,200 in the 4th quarter of 2023-2024.
5. The variance is primarily due to increase in maximum insurable earning. In 2023 calendar year, the EI rate increased from 1.58% to 1.63%.
6. The variance is primarily due to the decrease in total payroll cost.
7. The variance is primarily due to the increase of dental benefit claims.
8. The variance is primarily due to decrease of LTD and Health Spending benefit activities.
9. The variance is due to decrease of premium based and benefit chargeback recoveries.

Departmental Program and Financial Operating Information

Employee Pensions and Other Costs

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

| Sub-Appropriations | 2023-24 Actual \$(000s) | 2023-24 Authority \$(000s) |
|---|--|---|
| Civil Service Superannuation Plan Pension Related Costs | 12,634 | 13,743 |
| Other Salary Related Benefits | 12,809 | 13,516 |
| Workers Compensation Board Assessments | 5,049 | 6,393 |
| Canada Pension Plan | 45,760 | 45,793 |
| Employment Insurance Plan | 16,034 | 16,506 |
| Civil Service Group Life Insurance | 2 | 2,626 |
| Ambulance and Hospital Semi-Private Plan | 119 | 298 |
| Levy for Health and Post-Secondary Education | 22,228 | 22,358 |
| Dental Plan | 10,319 | 9,800 |
| Vision Care | 1,544 | 1,700 |
| Prescription Drug Plan | 4,193 | 4,300 |
| Long Term Disability Plan | 13,082 | 13,303 |
| Health Spending Account | 6,216 | 6,900 |
| Less: Recoverable from Other Appropriations | (120,764) | (123,584) |
| TOTAL | 29,225 | 33,652 |

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

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

1(a) Civil Service Superannuation Pension Related Costs

| Expenditures by Sub-Appropriation | Actual 2023-24 \$(000s) | Authority 2023-24 \$(000s) | Variance Over/(Under) \$(000s) | Expl. No. |
|--|--|---|---|----------------------|
| Salaries and Employee Benefits | 85,975 | 94,458 | (8,483) | 1 |
| Other Expenditures | 2,124 | 1,967 | 157 | |
| Less: Recoveries | (75,465) | (82,682) | 7,217 | 1 |
| Total Sub-Appropriation | 12,634 | 13,743 | (1,109) | |

Explanation(s):

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

06-1(b) Other Salary Related Benefits

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

1(b) Other Salary Related Benefits

| Expenditures by Sub-Appropriation | Actual 2023-24 \$(000s) | Authority 2023-24 \$(000s) | Variance Over/(Under) \$(000s) | Expl. No. |
|--|--|---|---|----------------------|
| Salaries and Employee Benefits | 12,809 | 13,516 | (707) | 1 |
| Total Sub-Appropriation | 12,809 | 13,516 | (707) | |

Explanation(s):

1. The variance is primarily due to a decrease in severance and Long Term Disability (LTD) Liabilities.

06-1(c) Workers Compensation Board Assessments

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

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

1(c) Workers Compensation Board Assessments

| Expenditures by Sub-Appropriation | Actual 2023-24 \$(000s) | Authority 2023-24 \$(000s) | Variance Over/(Under) \$(000s) | Expl. No. |
|--|--|---|---|----------------------|
| Salaries and Employee Benefits | 8,894 | 8,135 | 759 | 1 |
| Other Expenditures | 5,055 | 6,393 | (1,338) | 1 |
| Less: Recoveries | (8,900) | (8,135) | (765) | 1 |
| Total Sub-Appropriation | 5,049 | 6,393 | (1,344) | |

Explanation(s):

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

06-1(d) Canada Pension Plan

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

1(d) Canada Pension Plan

| Expenditures by Sub-Appropriation | Actual 2023-24 \$(000s) | Authority 2023-24 \$(000s) | Variance Over/(Under) \$(000s) | Expl. No. |
|--|--|---|---|----------------------|
| Salaries and Employee Benefits | 45,760 | 45,793 | (33) | |
| Total Sub-Appropriation | 45,760 | 45,793 | (33) | |

06-1(e) Employment Insurance Plan

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

1(e) Employment Insurance Plan

| Expenditures by Sub-Appropriation | Actual 2023-24 \$(000s) | Authority 2023-24 \$(000s) | Variance Over/(Under) \$(000s) | Expl. No. |
|--|--|---|---|----------------------|
| Salaries and Employee Benefits | 16,034 | 16,506 | (472) | 1 |
| Total Sub-Appropriation | 16,034 | 16,506 | (472) | |

Explanation(s):

1. The variance is primarily due to lower payroll costs.

06-1(f) Civil Service Group Life Insurance

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

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

1(f) Civil Service Group Life Insurance

| Expenditures by Sub-Appropriation | Actual 2023-24 \$(000s) | Authority 2023-24 \$(000s) | Variance Over/(Under) \$(000s) | Expl. No. |
|--|--|---|---|----------------------|
| Salaries and Employee Benefits | 2 | 2,626 | (2,624) | 1 |
| Total Sub-Appropriation | 2 | 2,626 | (2,624) | |

Explanation(s):

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

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

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

1(g) Ambulance and Hospital Semi-Private Plan

| Expenditures by Sub-Appropriation | Actual 2023-24 \$(000s) | Authority 2023-24 \$(000s) | Variance Over/(Under) \$(000s) | Expl. No. |
|--|--|---|---|----------------------|
| Salaries and Employee Benefits | 119 | 298 | (179) | |
| Total Sub-Appropriation | 119 | 298 | (179) | |

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

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

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

| Expenditures by Sub-Appropriation | Actual 2023-24 \$(000s) | Authority 2023-24 \$(000s) | Variance Over/(Under) \$(000s) | Expl. No. |
|--|--|---|---|----------------------|
| Salaries and Employee Benefits | 22,228 | 22,358 | (130) | |
| Total Sub-Appropriation | 22,228 | 22,358 | (130) | |

06-1(i) Dental Plan

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

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

1(i) Dental Plan

| Expenditures by Sub-Appropriation | Actual 2023-24 \$(000s) | Authority 2023-24 \$(000s) | Variance Over/(Under) \$(000s) | Expl. No. |
|--|--|---|---|----------------------|
| Salaries and Employee Benefits | 9,862 | 9,300 | 562 | 1 |
| Other Expenditures | 457 | 500 | (43) | |
| Total Sub-Appropriation | 10,319 | 9,800 | 519 | |

Explanation(s):

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

06-1(j) Vision Care

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

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

1(j) Vision Care

| Expenditures by Sub-Appropriation | Actual 2023-24 \$(000s) | Authority 2023-24 \$(000s) | Variance Over/(Under) \$(000s) | Expl. No. |
|--|--|---|---|----------------------|
| Salaries and Employee Benefits | 1,468 | 1,615 | (147) | |
| Other Expenditures | 76 | 85 | (9) | |
| Total Sub-Appropriation | 1,544 | 1,700 | (156) | |

06-1(k) Prescription Drug Plan

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

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

1(k) Prescription Drug Plan

| Expenditures by Sub-Appropriation | Actual 2023-24 \$(000s) | Authority 2023-24 \$(000s) | Variance Over/(Under) \$(000s) | Expl. No. |
|--|--|---|---|----------------------|
| Salaries and Employee Benefits | 3,988 | 4,075 | (87) | |
| Other Expenditures | 205 | 225 | (20) | |
| Total Sub-Appropriation | 4,193 | 4,300 | (107) | |

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

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

1(l) Long Term Disability (LTD) Plan

| Expenditures by Sub-Appropriation | Actual 2023-24 \$(000s) | Authority 2023-24 \$(000s) | Variance Over/(Under) \$(000s) | Expl. No. |
|--|--|---|---|----------------------|
| Salaries and Employee Benefits | 12,602 | 12,603 | (1) | |
| Other Expenditures | 480 | 700 | (220) | 1 |
| Total Sub-Appropriation | 13,082 | 13,303 | (221) | |

Explanation(s):

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

06-1(m) Health Spending Account

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

1(m) Health Spending Account

| Expenditures by Sub-Appropriation | Actual 2023-24 \$(000s) | Authority 2023-24 \$(000s) | Variance Over/(Under) \$(000s) | Expl. No. |
|--|--|---|---|----------------------|
| Salaries and Employee Benefits | 5,944 | 6,555 | (611) | 1 |
| Other Expenditures | 272 | 345 | (73) | |
| Total Sub-Appropriation | 6,216 | 6,900 | (684) | |

Explanation(s):

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

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

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

1(n) Less: Recoverable from other appropriations

| Expenditures by Sub-Appropriation | Actual 2023-24 \$(000s) | Authority 2023-24 \$(000s) | Variance Over/(Under) \$(000s) | Expl. No. |
|--|--|---|---|----------------------|
| Salaries and Employee Benefits | (120,764) | (121,729) | 965 | 1 |
| Other Expenditures | - | (1,855) | 1,855 | 1 |
| Total Sub-Appropriation | (120,764) | (123,584) | 2,820 | |

Explanation(s):

1. The variance is primarily due to decrease of recoveries resulting from lower payroll-based and self-insured benefits costs.

Glossary

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

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

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

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

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

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

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

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

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

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