

July 2001

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**MANITOBA'S  
SUSTAINABLE DEVELOPMENT  
FINANCIAL MANAGEMENT  
GUIDELINES**

**Manitoba** 

The public sector, through its operations has an integral role in promoting and implementing sustainable development in society. In support of this goal, Manitoba is committed to promoting and incorporating the Principles and Guidelines of Sustainable Development into all facets of government activity.

The spending decisions public sector organisations make have major effects on the sustainability of the programs they operate, or on aspects of human health and on the environment and economy.

When driven by a narrow focus and one set of outcomes, budget choices can result in inadvertent harmful effects. This can create additional costs or adverse effects outside the organisation, by providing smaller benefits than might have been available, or by compromising the health and sustainability of the organisation itself.

There is a need for guidelines to assist the public sector in evaluating its budgeted activities, programs and policies to ensure they are sustainable.

The Government of Manitoba recognizes that responsible financial management decisions must include the long-term sustainability of the province's communities and environment. Accordingly, this means that all Government of Manitoba financial decisions shall be based on careful consideration of the impact on the environment, economy, and human health and well-being.

All financial management processes, including budget estimates, Treasury Board Submissions, Cabinet Submissions, departmental policies and intergovernmental agreements, should include a sustainable development impact analysis and ensure effective and efficient management of its fiscal and human resources in support of sustainable development, with particular regard to the following priority areas:

- Climate Change
- Human Health
- Water Management
- Child Well-Being
- Sustainable Communities

As a guide, all Government of Manitoba departments shall work toward:

- (a) strengthening the accountability and responsibility for fiscal decision-making;
- (b) financial and policy decision making processes that reflect the principles and guidelines of sustainable development and ensure full cost accounting of policies, programs and activities;
- (c) assessing and providing information on the long term and short term fiscal and human resource implications of policies, programs and activities;

- (d) establishing and implementing an integrated and multi-sectoral long term budgetary and planning and decision making process; and
- (e) establishing provincial monitoring and reporting systems which include the value and improvement or deterioration of Manitoba's natural resources and environment.

To meet the intent of these guidelines, Manitoba will:

- (a) integrate the Sustainable Development Financial Management Guidelines into manuals and procedures to support activities, programs and policies that minimise any potential negative environmental, economic and social impacts;
- (b) establish any other specific requirements and procedures for activities and programs consistent with the Principles and Guidelines of Sustainable Development and government financial management regulations; and
- (c) consistent with Section 15 of *The Sustainable Development Act*, consult with local authorities, school divisions, universities, colleges, regional health authorities (RHA) and, where no RHA's exist, hospitals prior to these entities adopting and integrating financial management guidelines into their respective manuals and procedures.