

ANNUAL REPORT

Vehicle and Equipment Management Agency
An Agency of the Manitoba Government



2022
2023

Indigenous Land Acknowledgement

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

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

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

We respect the spirit and intent of Treaties and Treaty Making and remain committed to working in partnership with First Nations, Inuit and Métis people in the spirit of truth, reconciliation and collaboration.

Reconnaissance du territoire

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

Nous reconnaissons que le Manitoba se situe sur le territoire 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'objectif des traités et de la conclusion de ces derniers.

Nous restons déterminés à travailler en partenariat avec les Premières Nations, les Inuits et les Métis dans un esprit de vérité, de réconciliation et de collaboration.



**MINISTER
OF CONSUMER PROTECTION AND GOVERNMENT SERVICES**

Room 343
Legislative Building
Winnipeg, Manitoba R3C 0V8
CANADA

August 30, 2023

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 the Vehicle and Equipment Management Agency (VEMA) for the fiscal year ending March 31, 2023.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "James Teitsma".

Honourable James Teitsma
Minister of Consumer Protection and Government Services
Minister responsible for the Manitoba public service
Minister responsible for the Public Utilities Board



Consumer Protection and Government Services
Deputy Minister
Room 349, Legislative Building, Winnipeg, Manitoba, Canada R3C 0V8
T 204-945-5703 F 204-948-4227
www.manitoba.ca

August 30, 2023

Honourable James Teitsma
Minister of Consumer Protection and Government Services
Room 343, Legislative Building
Winnipeg MB R3C 0V8

Dear Minister Teitsma:

I am pleased to present for your approval the 2022/23 Annual Report for the Vehicle and Equipment Management Agency (VEMA).

Respectfully submitted,

Joseph Dunford
Deputy Minister of Labour, Consumer Protection and Government Services

COO Message

To the Many Stakeholders of Vehicle and Equipment Management Agency (VEMA):

As a Special Operating Agency (SOA) VEMA's mandate is to recover its costs of operation and break even or attain a modest net income each year. Actual operations will vary from projections and normally produce a relatively small net income or loss annually. VEMA has been in a state of transformation over the last five fiscal years, making a number of adjustments in an effort to assist our customers with their equipment needs while managing the Government's assets to maximize the value for money component of the spend. The 2022/23 fiscal year resulted in a loss of \$4,146 due to a number of contributing factors, compared to a loss of \$394 in 2021/22. Vehicle and equipment utilization revenue decreased \$1,145 in 2022/23 compared to the decrease of \$722 in the 2021/22 year. Fuel billings increased \$ 5,285 in 2022/23 over the increase in 2021/22 of \$5,546. The vehicle and equipment decrease is related to a previous change made as part of the transformation to extend usage of the units to an end of life state, maximizing the return on investment (ROI) for the asset. This was a successful change with the lower amortization costs being passed on to the customer as reduced rent seen in vehicle and equipment revenue. Fuel is a flow through for VEMA with the market price for fuel going up drastically this increase shows in both VEMA's fuel revenue and fuel expense.

VEMA continues to transform its business practices to embrace a whole of Government approach. This is through more effective fleet management with a continuous improvement vision, while adapting to lessons learned across North America as fleet management is propelled into an ever changing environment in response to recent supply-chain delays and to mitigate the effects of vehicles and equipment on the environment. This includes fully utilizing the equipment to end of life. This change in fleet management along with fleet rationalizations on both the Light Duty and Heavy Duty fleets have affected the annual overall number of units being purchased and disposed, initially as the unit lifespan was extended, followed by the supply-chain delays.

As part of VEMA's journey of continuous improvement, there are continued efforts to evaluate the Agencies processes with a focus on a client-centric culture. It is my intention, and management's intention, to continue to scrutinize the way VEMA does business, and continue to seek out efficiency and cost saving opportunities on behalf of the Province. This thought process continues to be adopted by staff agency wide.

As the fleets have stabilized the majority of units purchased are on a one for one basis as units are deemed end of life. As programs change, VEMA may see slight increases in the number of units required as net new or excess disposals when programs no longer require the units. These units may be repurposed into another area in Government, or disposed through auction.

VEMA is utilizing a cradle to grave fleet methodology, maximizing return on all Government's assets. This year VEMA's three main equipment business lines continued with the process of replenishing end of life units with an annual purchase of 154 passenger vehicles, a total of 17 heavy duty plow trucks and 32 ambulances. Due to global supply-chain delays, these continue to be below the number of units due for replacement due to end of life but we are beginning to see an increase in new unit delivery. During this time of delayed delivery of new units and as the backlog is cleared, in order to meet customer requirements for vehicles, VEMA was required to repair units that were past economic life, which caused an increase in our vehicle and equipment repair costs and contributing to the inability to attain a net zero net income.

I would like to thank VEMA's management and staff for their hard work and dedication, and I would like to acknowledge the cooperation received from our numerous stakeholders, clients and partners. The combined efforts over the years have contributed to making VEMA the Agency it is today.



Sean Savage
Chief Operating Officer

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Profile of Vehicle and Equipment Management Agency

Vehicle and Equipment Management Agency (VEMA, or the Agency) provides acquisition, management and disposal services for both heavy-duty and light-duty vehicles and equipment. It has one of the larger fleets of vehicles and equipment in Manitoba and, as an Agency within the Department of Consumer Protection and Government Services, its main customers are the departments, agencies and Crown corporations of the provincial government.

VEMA’s full service shop and stores facilities are located in Beausejour, Brandon, Dauphin, The Pas, Thompson and Winnipeg, with satellite shops in several other locations in the province. In addition, VEMA also provides services as required to Northern Airports and to Marine Operations locations throughout the province.

On March 31, 2023, the fleet totaled 4,713 units comprised of 2,435 light duty vehicles (52%), 1,887 heavy duty vehicles and equipment (40%), 244 ambulances (5%), and miscellaneous units and attachments of 140 (3%).

Annual distance travelled by the owned and managed fleet currently approximates 54.44 million kilometres and fuel consumption for both heavy and light duty vehicles and equipment owned and managed by VEMA totals more than 16.4 million litres a year.

Radio Services is a division that rounds out the services offered by the Agency. The division’s technicians are responsible for the servicing of existing radio base stations in areas where cellular phone service is not currently available, and for the evaluation, installation, repair and maintenance of two-way radios used by its provincial and other clients in those areas.

Mission Statement

To provide clients with superior vehicles, equipment, products and services that offer sustainable solutions that are financially and socially responsible.

Vision Statement

To be the recognized leading provider of asset management services to the broader public sector.

Sustainability Statement

VEMA is incorporating representing both our customer departments and the best interests of the impact of the Government Fleet on the environment. We are committed to operating in a way that is responsible, socially conscious and transparent. This will include relations with our outside vendors to ensure that these values are represented to manage the impact we have on our world.

Electric vehicles (EV) are becoming more common for all types of fleets. Though these concepts are still in infancy for Fleet Management in Manitoba for Light Duty, Heavy Duty and Ambulance Fleets. The industry is producing more viable options, and with the growth of these changes in Manitoba, VEMA will continue to grow in prioritizing these options. As we begin to formulate targets to measure these changes in future years, this begins as a baseline to build on how the Manitoba Government Fleet is doing our part.

Current Fleet as of March 31, 2023 Unit Class	Total Units	Purchased Hybrid 2022/23	Total Number of Hybrid in Class	Total Number of Electric in Class
Passenger Vehicle	2,435	3	24	1
Ambulance	244	0	0	0
Heavy Equipment	1,887	0	0	0

Structure for Operations

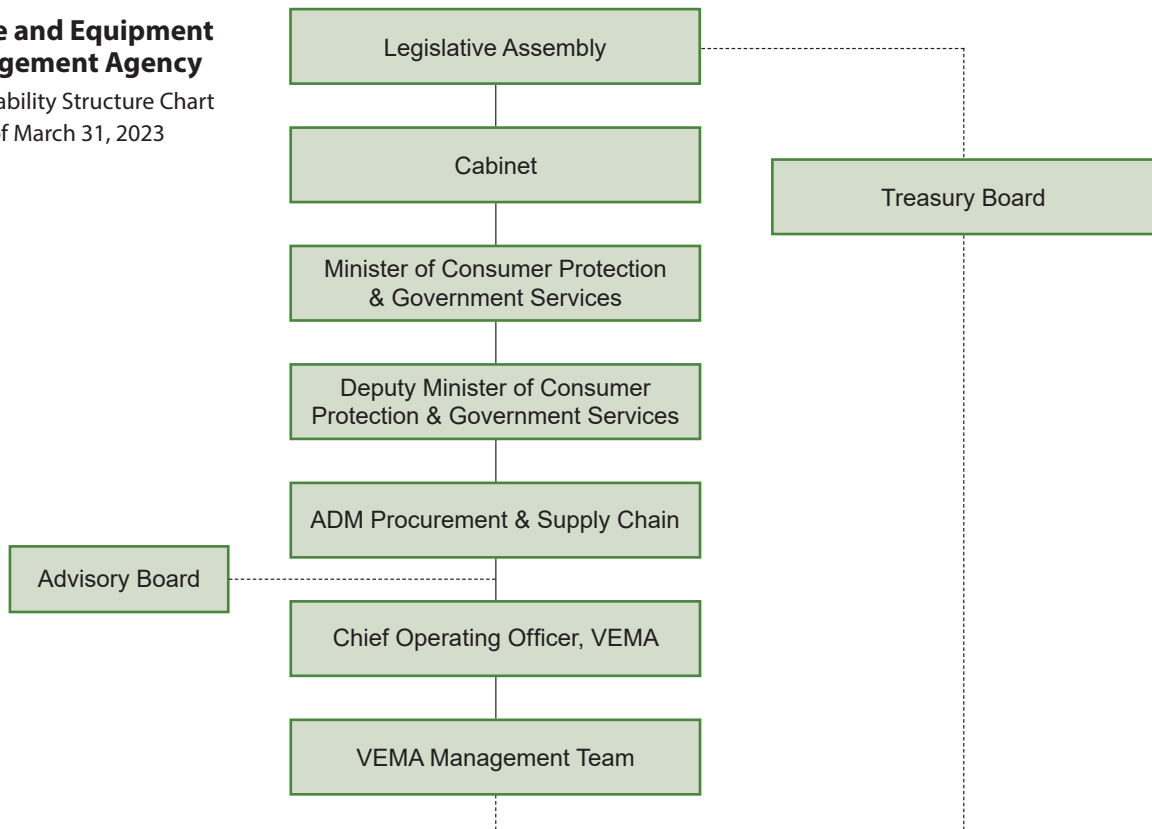
Accountability Structure

As a Special Operating Agency within Procurement and Supply Chain, Consumer Protection and Government Services, VEMA reports directly to the Assistant Deputy Minister of Procurement and Supply Chain, Consumer Protection and Government Services, and is held accountable to the Secretary of Treasury Board and the Minister of Consumer Protections and Government Services for operational and financial performance. VEMA is a reporting organization that is consolidated annually as part of the Province of Manitoba Public Accounts.

Governance and accountability are substantiated by VEMA's compliance with its Operating Charter, Transfer Agreement, Management Agreement, applicable General Manual of Administration policies, and by *The Special Operating Agencies Act*. Financial and operational information and requirements are disseminated to and from Treasury Board through the Treasury Board Secretariat.

Vehicle and Equipment Management Agency

Accountability Structure Chart as of March 31, 2023



Staff Complement at VEMA

VEMA has a total of 110 approved Full Time Employee (FTE) positions for the 2022/23 year. At the end of March 2023, VEMA had approximately 87 staff.

The Public Interest Disclosure (Whistleblower Protection) Act

The Public Interest Disclosure (Whistleblower Protection) Act came into effect in April 2007. This law gives employees a clear process for disclosing concerns about significant and serious matters (wrongdoing) in the Manitoba public service, and strengthens protection from reprisal. *The Act* builds on protections already in place under other statutes, as well as collective bargaining rights, policies, practices and processes in the Manitoba public service.

Wrongdoing under *the Act* may be: contravention of federal or provincial legislation; an act or omission that endangers public safety, public health or the environment; gross mismanagement; or, knowingly directing or counseling a person to commit a wrongdoing. *The Act* is not intended to deal with routine operational or administrative matters.

A disclosure made by an employee in good faith, in accordance with *the Act*, and with a reasonable belief that wrongdoing has been or is about to be committed is considered to be a disclosure under *the Act*, whether or not the subject matter constitutes wrongdoing. All disclosures receive careful and thorough review to determine if action is required under *the Act*, and must be reported in a department's annual report in accordance with Section 18 of *the Act*.

There were no disclosures of wrongdoing that were made to a supervisor or designated officer of the Department of Consumer Protection and Government Services – Vehicle and Equipment Management Agency during the 2022/23 fiscal year. In connection with the information required annually, VEMA confirms the following:

Information Required Annually (by Section 18 of the Act)	2022/23 Fiscal Year
The number of disclosures received, and the number acted on and not acted on. <i>Subsection 18(2)(a)</i>	NIL
The number of investigations commenced as a result of a disclosure. <i>Subsection 18(2)(b)</i>	NIL
In the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations or corrective actions taken in relation to the wrongdoing, or the reasons why no corrective action was taken. <i>Subsection 18(2)(c)</i>	NIL

Financial Performance

The following financial review and analysis compare the actual results for the year ended March 31, 2023, to the projections for the same period and to the actual results for the year ended March 31, 2022. This review and analysis should be read in conjunction with VEMA's financial statements for the year (pages 10 to 24) and the summarization of key elements from the statement of operations in Table 1 below.

All dollar amounts in the review and analysis are in thousands of dollars.

Operating Results

- As indicated in Table 1, VEMA is reporting a net loss of \$4,146 for the year ended March 31, 2023, compared to a projected net income of \$0 for that same period, and to a net loss of \$394 for the year ended March 31, 2022.
- VEMA is mandated to be a break even or modest net income operation, and quarterly and annual projections are generally made with that mandate in mind. Actual operations will, of course, vary from projections, but should normally produce a relatively small net income or loss on an annual basis.

Table 1			Actual versus Projected		Actual versus Actual
<i>(in thousands of dollars)</i>	Actual	Projected	Increase/ decrease	Actual	Increase/ decrease
	Year ended Mar 31/23	Year ended Mar 31/23		Year ended Mar 31/22	
Vehicle and equipment utilization	\$ 43,471	\$ 50,674	\$ (7,203)	\$ 44,616	\$ (1,145)
Fuel billings	23,856	17,000	6,856	18,571	5,285
Insurance and other billings	4,823	4,800	23	4,957	(134)
Other revenue	10,124	6,000	4,124	9,973	151
Total revenues	82,274	78,474	3,800	78,117	4,157
Salaries and wages	8,093	9,674	(1,581)	7,583	510
Vehicle and equipment operating expenses	71,538	61,300	10,238	63,727	7,811
Administrative expenses	4,777	4,800	(23)	5,148	(371)
Interest expense	2,012	2,700	(688)	2,053	(41)
Total expenses	86,420	78,474	7,946	78,511	7,909
Income from operations	(4,146)	0	(4,146)	(394)	(3,752)
Net income (loss)	\$ (4,146)	\$ 0	\$ (4,146)	\$ (394)	\$ (4,146)

- Since the fiscal year of 19/20 the requirement for VEMA to make transfers to the Province of Manitoba was removed. The previous amount submitted in 18/19 was \$2,700.

- VEMA's Fleet Management continues to evolve to incorporate best practices for fleet optimization, utilizing assets to benefit from a whole of Government perspective from cradle to grave. Over the past few years changes included reductions in the number of units purchased and disposed in an attempt to cost efficiently utilize existing units longer. With this change the Fleets have remained relatively the same size since the rationalizations.
- Under the flow through concept used by VEMA for invoicing fuel to customers, fuel expense essentially follows the pattern of fuel revenues quite closely. The result for the year ended March 31, 2023 portrays this picture, with fuel billings at \$23,856 and fuel expense at \$23,738.
- Beginning in the summer of 2020 VEMA switched to using a third-party provider for the Fleet Fuel Credit Card, adopting a MasterCard platform from our own proprietary card.
- The net gain on disposal of tangible capital assets breaks down to \$370 for light duty vehicles and equipment, \$99 for Ambulances and \$276 for heavy duty equipment. Statistics relating to the number of vehicle and equipment units disposed during the year are included on page 25 of this Report.

Financial Position

- Vehicle and equipment units total 4,713 as of March 31, 2023. During the year then ended, VEMA received a total of 214 units and disposed of 171 units. Details are included in the VEMA Statistics on pages 25-26.
- The carrying, or net book value, of VEMA's tangible capital assets at March 31, 2023, of \$59,736 represents a decrease of \$3,385 from the position at March 31, 2022.

Ratio Analysis

- The non-financial assets to net debt ratio indicates the net book value of the assets available to pay out the net debt, primarily the borrowings from the Province of Manitoba.
- The net debt to accumulated surplus ratio is akin to the debt to equity ratio previously used by VEMA. It continues to portray the highly leveraged position from which the Agency operates.
- The days sales in receivables ratio suggests that at any point in time there is over one month's billings outstanding.

Table 2	Year ended March 31	
	Actual	
Ratio	2023	2022
Return on total revenues	(5.04%)	(.50%)
Non-financial assets to net debt	1.49 to 1	1.71 to 1
Net debt to accumulated surplus	1.56 to 1	1.23 to 1
Days sales in receivables	41.09 days	41.3 days

Management's Responsibility for Financial Reporting

The Vehicle and Equipment Management Agency's (the Agency) management is responsible for preparing the financial statements and other financial information in the Annual Report. This responsibility includes maintaining the integrity and objectivity of financial data and the presentation of the Agency's financial position, results of operations, change in net debt, and cash flows, in compliance with legislation, and in accordance with generally accepted accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. In management's opinion, the financial statements have been properly prepared, within reasonable limits of materiality, incorporating management's best judgement regarding all necessary estimates and all other data available through August 23, 2023.

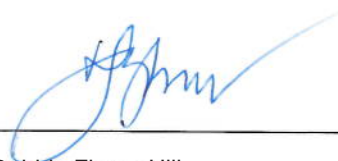
Management maintains internal controls to properly safeguard the Agency's assets. These controls also provide reasonable assurance that the books and records from which the financial statements are derived accurately reflect all transactions in all material respects, and that established policies and procedures are followed.

The Agency's financial statements have been audited by Fort Group, independent external auditors. The auditors' responsibility is to express an independent opinion on whether the financial statements of the Agency are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards. The Auditors' Report outlines the scope of their audit examination and provides their audit opinion.

On behalf of the Agency's management,



Sean Savage
Chief Operating Officer



Debbie Flores-Hill
Manager, Finance and Administration

Winnipeg, Manitoba
August 24, 2023



**Vehicle and Equipment Management Agency
Financial Statements**

March 31, 2023

INDEPENDENT AUDITOR'S REPORT

To the Special Operating Agencies Financing Authority of Vehicle and Equipment Management Agency:

Opinion

We have audited the accompanying financial statements of Vehicle and Equipment Management Agency ("VEMA"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations and accumulated surplus, changes in net debt and cash flow for the year then ended, and the notes to financial statements, including a summary of significant accounting policies.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Vehicle and Equipment Management Agency as at March 31, 2023, and its statements of operations and accumulated surplus, changes in net debt, and cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of VEMA in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing VEMA's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate VEMA or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing VEMA's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of VEMA's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on VEMA's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause VEMA to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Winnipeg, Manitoba
August 23, 2023**

Fort Group
**CHARTERED PROFESSIONAL
ACCOUNTANTS INC.**

VEHICLE AND EQUIPMENT MANAGEMENT AGENCY
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2023
(in thousands of dollars)

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and cash equivalents (Note 5)	\$ 14,106	16,554
Receivables (Note 6)	9,262	8,837
Portfolio investments (Note 7 and 10)	1,464	1,433
Inventory for resale	<u>7,862</u>	<u>5,495</u>
	<u>32,694</u>	<u>32,319</u>
LIABILITIES		
Accounts payable and accrued liabilities	7,036	6,474
Unearned revenue	374	371
Severance liabilities (Note 7)	1,151	1,212
Borrowings from the Province of Manitoba (Note 8)	<u>64,358</u>	<u>61,141</u>
	<u>72,919</u>	<u>69,198</u>
NET DEBT	<u>(40,225)</u>	<u>(36,879)</u>
NON-FINANCIAL ASSETS		
Prepays and other	<u>6,231</u>	<u>3,646</u>
Tangible capital assets (Note 9)		
Vehicles and equipment	59,383	62,753
Office and shop equipment	216	204
Computer hardware and software	32	40
Leasehold improvements	<u>105</u>	<u>124</u>
	<u>59,736</u>	<u>63,121</u>
	<u>65,967</u>	<u>66,767</u>
ACCUMULATED SURPLUS	<u>\$ 25,742</u>	<u>29,888</u>
Designated assets (Note 10)		
Commitments (Note 11)		

See accompanying notes to financial statements

**VEHICLE AND EQUIPMENT MANAGEMENT AGENCY
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
YEAR ENDED MARCH 31, 2023
(in thousands of dollars)**

	2023		2022
	<u>Projected</u>	<u>Actual</u>	<u>Actual</u>
REVENUES			
Vehicle and equipment utilization	\$ 50,674	43,471	44,616
Fuel billings	17,000	23,856	18,571
Insurance and other billings	4,800	4,823	4,957
Other revenue	<u>6,000</u>	<u>10,124</u>	<u>9,973</u>
	<u>78,474</u>	<u>82,274</u>	<u>78,117</u>
EXPENSES			
Salaries and benefits	9,674	8,093	7,583
Vehicle and equipment operating expenses	61,300	71,538	63,727
Administration	4,800	4,777	5,148
Interest expense	<u>2,700</u>	<u>2,012</u>	<u>2,053</u>
	<u>78,474</u>	<u>86,420</u>	<u>78,511</u>
DEFICIT FROM OPERATIONS	-	(4,146)	(394)
Transfers during the year to the Province of Manitoba	<u>-</u>	<u>-</u>	<u>-</u>
DEFICIT	-	(4,146)	(394)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>29,888</u>	<u>29,888</u>	<u>30,282</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$ 29,888</u>	<u>25,742</u>	<u>29,888</u>

See accompanying notes to financial statements

**VEHICLE AND EQUIPMENT MANAGEMENT AGENCY
STATEMENT OF CHANGES IN NET DEBT
YEAR ENDED MARCH 31, 2023
(in thousands of dollars)**

	2023		2022
	<u>Projected</u>	<u>Actual</u>	<u>Actual</u>
DEFICIT	\$ _____ -	_____ (4,146)	_____ (394)
Tangible capital assets			
Acquisition of tangible capital assets	(44,391)	(16,858)	(12,103)
Amortization of tangible capital assets	30,000	20,001	22,090
Gain on disposal of tangible capital assets, net	-	(745)	(476)
Proceeds from disposal of tangible capital assets	_____ -	_____ 987	_____ 1,424
Net acquisition of tangible capital assets	_____ (14,391)	_____ 3,385	_____ 10,935
Other non-financial assets			
Acquisition of prepaid expenses	_____ -	_____ (2,585)	_____ (990)
CHANGE IN NET DEBT	(14,391)	(3,346)	9,551
NET DEBT, BEGINNING OF YEAR	_____ (36,879)	_____ (36,879)	_____ (46,430)
NET DEBT, END OF YEAR	\$ _____ (51,270)	_____ (40,225)	_____ (36,879)

See accompanying notes to financial statements

VEHICLE AND EQUIPMENT MANAGEMENT AGENCY
STATEMENT OF CASH FLOW
YEAR ENDED MARCH 31, 2023
(in thousands of dollars)

	<u>2023</u>	<u>2022</u>
CASH PROVIDED (USED) BY:		
OPERATING ACTIVITIES		
Deficit	\$ (4,146)	(394)
Amortization of tangible capital assets	20,001	22,090
Gain on disposal of tangible capital assets, net	<u>(745)</u>	<u>(476)</u>
	15,110	21,220
Change in non-cash working capital:		
Receivables	(425)	(2,035)
Inventory for resale	(2,367)	(641)
Accounts payable and accrued liabilities	562	1,808
Unearned revenue	3	(15)
Severance liabilities	(61)	4
Prepaid expenses	<u>(2,585)</u>	<u>(990)</u>
	<u>10,237</u>	<u>19,351</u>
INVESTING ACTIVITIES		
Proceeds from disposal of tangible capital assets	987	1,424
Acquisition of tangible capital assets	<u>(16,858)</u>	<u>(12,103)</u>
	<u>(15,871)</u>	<u>(10,679)</u>
FINANCING ACTIVITIES		
Borrowings from the Province of Manitoba	31,850	11,650
Debt repayments to the Province of Manitoba	(28,633)	(21,085)
Purchase of portfolio investments	<u>(31)</u>	<u>-</u>
	<u>3,186</u>	<u>(9,435)</u>
CHANGE IN CASH	(2,448)	(763)
CASH, BEGINNING OF YEAR	<u>16,554</u>	<u>17,317</u>
CASH, END OF YEAR	<u>\$ 14,106</u>	<u>16,554</u>

VEHICLE AND EQUIPMENT MANAGEMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023
(in thousands of dollars)

1. NATURE OF ORGANIZATION

In October 2019, the Department of Central Services was created with Vehicle and Equipment Management Agency ("VEMA") under the direction of the Assistant Deputy Minister of the Procurement and Supply Chain, Central Services and ultimately the policy direction of the Minister of Central Services. With departmental transitioning in January 2022, VEMA became a part of the Department of Labour, Consumer Protection and Government Services (LCPGS) under the direction of the Assistant Deputy Minister of Procurement and Supply Chain, LCPGS and ultimately the policy direction of the Minister of LCPGS. With further departmental transitioning in January 2023, VEMA became part of the Department of Consumer Protection and Government Services (CPGS) under the direction of the Assistant Deputy Minister of Procurement and Supply Chain, CPGS and ultimately the policy direction of the Minister of CPGS.

2. BASIS OF ACCOUNTING

VEMA's financial statements are prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board.

3. SIGNIFICANT ACCOUNTING POLICIES

(a) Revenues

Fixed rate lease revenue is recognized on a straight-line basis over the term of the lease. Variable rate lease revenue is recognized monthly based on equipment usage. Service revenue is recognized when the services have been performed. All revenues are recorded on an accrual basis.

(b) Expenses

All expenses incurred for goods and services are recognized at the gross amount on an accrual basis. Government transfers are recognized as expenses in the period in which the transfers are authorized and all eligibility criteria have been met.

(c) Financial assets

(i) Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks. Bank overdrafts and bank borrowings are considered to be financing activities.

(ii) Receivables

Receivables are recorded at the lower of cost and net realizable value. Amounts doubtful of collection are recorded when there is uncertainty that the amounts will be realized.

(iii) Portfolio investments

Portfolio investments are short-term deposits with original maturities of more than three months. These investments are recognized at cost.

(iv) Inventory for resale

Inventories for resale are valued at the lower of cost and net realizable value. Cost is determined on a weighted average basis.

**VEHICLE AND EQUIPMENT MANAGEMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023
(in thousands of dollars)**

3. SIGNIFICANT ACCOUNTING POLICIES

(d) Liabilities

Liabilities are present obligations as a result of transactions and events occurring prior to the end of the fiscal year. The settlement of the liabilities will result in the future transfer or use of assets or other forms of settlement. Liabilities are recorded in the financial statements when there is an appropriate basis of measurement and a reasonable estimate can be made of the amounts involved.

(e) Non-financial assets

Non-financial assets do not normally provide resources to discharge liabilities of VEMA. These assets are normally employed to provide future services.

(i) Prepaid expenses

Prepaid expenses are payments for goods or services that will provide economic benefit in future periods. The prepaid amount is recognized as an expense in the year that the goods or services are consumed.

(e) Non-financial assets (continued)

(i) Tangible capital assets

Tangible capital assets are recognized at cost. Cost includes the purchase price as well as other acquisition costs such as freight charges, transportation, insurance costs and duties. Modifications or additions to the original asset are capitalized and recognized at cost.

The values of tangible capital assets are written down when conditions indicate that the values of the future economic benefits associated with the tangible capital assets are less than their book values.

The costs of tangible capital assets, less their estimated residual values, are amortized over their useful lives in the following manner:

Vehicles and equipment	30%, declining balance method
Vehicles and equipment (signed lease agreement)	Straight-line over term of lease
Vehicles and equipment (attachments)	Straight-line over 11 years
Office and shop equipment	20%, declining balance method
Computer hardware and software	20%, straight-line method
Leasehold improvements	10%, straight-line method

(f) Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingencies at the date of the financial statements, and the reported amount of revenues and expenses during the reporting period. Judgment is required in determining the future economic benefit of all non-financial assets, especially in the estimation of the useful lives of tangible capital assets. Actual results could differ from these estimates.

**VEHICLE AND EQUIPMENT MANAGEMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023
(in thousands of dollars)**

4. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT

(a) Measurement

Financial instruments are classified into one of two measurement categories: (a) fair value; or (b) cost or amortized cost.

VEMA records its financial assets at cost. Financial assets include cash and cash equivalents, receivables, and portfolio investments. VEMA also records its financial liabilities at cost. Financial liabilities include accounts payable and accrued liabilities, and borrowings from the Province of Manitoba.

Gains and losses on financial instruments measured at fair value, are recorded in accumulated surplus as remeasurement gains and losses until realized. Upon disposition of the financial instruments, the cumulative remeasurement gains and losses are reclassified to the statement of operations. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs.

As VEMA has no financial instruments measured at fair value, it did not incur any remeasurement gains and losses during the year ended March 31, 2023 (2022 - \$nil)

(b) Financial risk management - overview

VEMA was exposed to the following risks from its use of financial instruments: credit risk; liquidity risk; market risk; and interest rate risk.

(i) Credit risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject VEMA to credit risk consist principally of cash and cash equivalents, receivables, and portfolio investments.

The maximum exposure of VEMA to credit risk as of March 31, 2023, is:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 14,106	16,554
Receivables	9,262	8,837
Portfolio investments	<u>1,464</u>	<u>1,433</u>
	<u>\$ 24,832</u>	<u>26,824</u>

Cash and cash equivalents, and portfolio investments: VEMA is not exposed to significant credit risk as these amounts are primarily held by the Province of Manitoba.

Receivables: VEMA is not exposed to significant credit risk since the receivables are with departments, agencies and Crown corporations with the Manitoba provincial government, or are with organizations within the broader public sector that are funded in part by the provincial or federal governments. The receivable balances are from a large client base, and payment in full is typically collected when it is due. An allowance for doubtful accounts was not recorded as of March 31, 2023 (2022 - \$nil).

**VEHICLE AND EQUIPMENT MANAGEMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023
(in thousands of dollars)**

4. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (Continued)

(ii) Liquidity risk

Liquidity risk is the risk that VEMA will not be able to meet its financial obligations as they come due. VEMA manages liquidity risk by balancing its cash flow requirements with drawdowns from its available working capital advances and its other borrowings from the Province of Manitoba. Regular determinations of VEMA's working capital advances limit and its other debt requirements are reviewed by the Province of Manitoba to ensure that adequate funding is available as required to enable VEMA to meet its obligations as they come due. The contractual maturities of VEMA's borrowings from the Province of Manitoba are included in note 8. Working capital advances are due on demand.

(iii) Market risk

Market risk is the risk that changes in market prices, such as interest rates and foreign exchange rates, will affect VEMA's income from operations or the fair values of its financial instruments. VEMA is not subject to any significant market risk.

(iv) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest rate exposure relates to cash and cash equivalents, portfolio investments, working capital advances, and other borrowings.

The interest rate risk on cash and cash equivalents and working capital advances is considered to be low because of their short-term nature. The interest rate risk on portfolio investments is considered low as the original deposits are reinvested at rates for investments with similar terms and conditions. VEMA manages its interest rate risk on long-term borrowings through the exclusive use of fixed rate terms on each amount borrowed.

5. CASH AND CASH EQUIVALENTS

	<u>2023</u>	<u>2022</u>
Cash	\$ 8,578	11,152
Short-term investments	<u>5,528</u>	<u>5,402</u>
	<u>\$ 14,106</u>	<u>16,554</u>

6. ACCOUNTS RECEIVABLE

	<u>2023</u>	<u>2022</u>
Trade	\$ 5,768	5,119
Accrued trade	2,869	3,093
Insurance rebate receivable	<u>625</u>	<u>625</u>
	<u>\$ 9,262</u>	<u>8,837</u>

**VEHICLE AND EQUIPMENT MANAGEMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023
(in thousands of dollars)**

7. SEVERANCE PAY LIABILITY

VEMA records accumulated severance pay benefits for its employees. Severance pay is determined by multiplying years of service, to a maximum of 15 years, by the weekly salary at date of retirement, provided the employee has reached nine years of service and retires from the Province. There is also additional severance pay for employees with 20 or more years of accumulated service. The estimate is based upon the method of calculation set by the Province of Manitoba.

The Province has accepted responsibility for the severance benefits accumulated by VEMA's employees through specific dates. For the Fleet Vehicles which VEMA employees, that responsibility is reflected through the payment by the Province of \$270 on March 31, 2009. For the Mechanical Equipment Services employees, that responsibility is reflected through the payment by the Province of \$1,163 on July 31, 2010. The \$1,433 in combined payments is held in an interest bearing trust account until the cash is required to discharge the related liability.

An actuarial valuation report was completed for the severance pay liability as of April 1, 2020. The report provides a formula to update the liability on an annual basis. In accordance with the formula, VEMA's liability is recalculated annually, with payments to retiring employees no longer with VEMA or the Province charged against the liability.

Significant long-term actuarial assumptions used in the April 1, 2020, valuation, and in the determination of the March 31, 2023, present value of the accrued severance benefit obligations were:

Annual rate of return		
Inflation component	2.00 %	
Real rate of return	4.00 %	
		6.00 %
Annual salary increase rates		
Annual productivity increase	1.00 %	
Annual general salary increase	2.50 %	
		3.50 %

Actuarial valuation report updates are prepared every three years. Actuarial adjustments that result from the updates are absorbed by VEMA as a part of the benefits and interest accrued during the year in which the adjustment amounts are known.

The severance pay liability as of March 31 included the following components:

	<u>2023</u>	<u>2022</u>
Severance pay liability, beginning of year	\$ 1,212	1,208
Benefits and interest accrued during the year	105	103
Severance benefits paid during the year	(166)	(99)
	\$ 1,151	1,212

**VEHICLE AND EQUIPMENT MANAGEMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023
(in thousands of dollars)**

8. BORROWINGS FROM THE PROVINCE OF MANITOBA

By virtue of the Management Agreement, VEMA is responsible for the repayment of debts assumed by the Special Operating Agencies Financing Authority (SOAFA) on its behalf. SOAFA holds the debt instruments listed in this Note on behalf of Vehicle and Equipment Management Agency.

Borrowings obtained through the use of available Loan Act authority are repayable in semi-annual instalments of principal and interest, as follows:

<u>Interest rate</u>	<u>Semi-annual payment (\$)</u>	<u>Maturity date</u>	<u>2023</u>	<u>2022</u>
2.80%	526	September 30, 2022	-	519
2.63%	569	September 30, 2022	-	562
2.44%	338	March 31, 2023	-	664
2.88%	540	March 31, 2023	-	1,058
4.88%	237	September 30, 2023	231	677
3.40%	102	September 30, 2023	100	296
2.63%	488	September 30, 2023	482	1,426
2.75%	246	September 30, 2023	242	717
2.63%	349	March 31, 2024	684	1,350
2.75%	539	March 31, 2024	1,055	2,082
5.00%	334	March 31, 2024	645	1,258
4.88%	192	March 31, 2024	370	723
4.50%	162	September 30, 2024	464	757
2.30%	516	September 30, 2024	1,513	2,493
2.75%	263	March 31, 2025	1,016	1,503
4.00%	201	September 30, 2025	947	1,300
3.90%	158	September 30, 2025	744	1,023
4.55%	162	March 31, 2026	900	1,175
3.21%	357	March 31, 2026	2,026	2,659
1.70%	528	March 31, 2026	3,076	4,067
1.25%	113	March 31, 2026	661	876
3.00%	354	March 31, 2027	2,649	3,263
1.45%	633	March 31, 2027	4,903	6,085
2.65%	345	March 31, 2027	2,431	1,000
3.30%	213	September 30, 2027	1,765	2,123
4.28%	605	September 30, 2027	4,909	-
2.70%	99	March 31, 2028	844	7,650
4.15%	782	March 31, 2028	7,000	-
4.25%	571	September 30, 2028	5,556	-
2.95%	766	March 31, 2030	-	3,000
2.95%	540	March 31, 2030	6,789	-
4.28%	149	September 30, 2030	1,894	-
4.15%	281	March 31, 2031	3,800	-
			\$ 57,696	50,306

VEHICLE AND EQUIPMENT MANAGEMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023
(in thousands of dollars)

8. BORROWINGS FROM THE PROVINCE OF MANITOBA (Continued)

Amount of debt owing in connection with the transfer of Mechanical Equipment Services branch net assets on April 1, 2009:

<u>Interest rate</u>	<u>Semi-annual payment (\$)</u>	<u>Maturity date</u>	<u>2023</u>	<u>2022</u>
3.25%	127	September 30, 2027	\$ 1,057	1,271
3.38%	86	March 31, 2028	781	922
5.00%	80	March 31, 2030	931	1,040
4.88%	2,018	March 31, 2024	<u>3,893</u>	<u>7,602</u>
			<u>6,662</u>	<u>10,835</u>
			<u>\$ 64,358</u>	<u>61,141</u>

Loan authority of \$13,400 designated by The Appropriation Act 2022 was drawn down September 30, 2022, and \$10,800 was drawn down March 31, 2023. Any unused balance remaining for The Appropriation Act 2022 funding expired March 31, 2023.

All borrowings from the Province of Manitoba are payable in instalments of principal and interest on March 31 and September 30 each year. Interest cost is measured using the effective interest method.

As of March 31, 2023, principal repayments in each of the next five years on the combined outstanding balances owing to the Province of Manitoba are as follows:

2024	\$20,494
2025	12,523
2026	11,352
2027	9,021
2028	5,753

9. TANGIBLE CAPITAL ASSETS

<u>Cost</u>	<u>2023</u>			
	<u>Opening balance</u>	<u>Additions</u>	<u>Disposals & write-downs</u>	<u>Closing balance</u>
Vehicles and equipment	\$ 259,640	16,808	(10,376)	266,072
Office and shop equipment	1,741	50	-	1,791
Computer hardware and software	83	-	(2)	81
Leasehold improvements	<u>1,034</u>	<u>-</u>	<u>-</u>	<u>1,034</u>
	<u>262,498</u>	<u>16,858</u>	<u>(10,378)</u>	<u>268,978</u>
<u>Accumulated amortization</u>				
Vehicles and equipment	196,887	19,935	(10,133)	206,689
Office and shop equipment	1,537	38	-	1,575
Computer hardware and software	43	9	(3)	49
Leasehold improvements	<u>910</u>	<u>19</u>	<u>-</u>	<u>929</u>
	<u>199,377</u>	<u>20,001</u>	<u>(10,136)</u>	<u>209,242</u>
	<u>\$ 63,121</u>	<u>(3,143)</u>	<u>(242)</u>	<u>59,736</u>

VEHICLE AND EQUIPMENT MANAGEMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2023
(in thousands of dollars)

9. TANGIBLE CAPITAL ASSETS (Continued)

<u>Cost</u>	2022			
	<u>Opening balance</u>	<u>Additions</u>	<u>Disposals & write-downs</u>	<u>Closing balance</u>
Vehicles and equipment	\$ 253,123	12,059	(5,542)	259,640
Office and shop equipment	1,741	-	-	1,741
Computer hardware and software	39	44	-	83
Leasehold improvements	<u>1,034</u>	<u>-</u>	<u>-</u>	<u>1,034</u>
	<u>255,937</u>	<u>12,103</u>	<u>(5,542)</u>	<u>262,498</u>
 <u>Accumulated amortization</u>				
Vehicles and equipment	179,457	22,024	(4,594)	196,887
Office and shop equipment	1,497	40	-	1,537
Computer hardware and software	39	4	-	43
Leasehold improvements	<u>888</u>	<u>22</u>	<u>-</u>	<u>910</u>
	<u>181,881</u>	<u>22,090</u>	<u>(4,594)</u>	<u>199,377</u>
	<u>\$ 74,056</u>	<u>(9,987)</u>	<u>(948)</u>	<u>63,121</u>

10. DESIGNATED ASSETS

VEMA has allocated \$1,464 (2022 - \$1,433) of its portfolio investments as designated assets for its severance pay liability.

11. COMMITMENTS

VEMA has arrangements with the Government of Manitoba for the rental of facilities in Beausejour, Brandon, Dauphin, The Pas, Thompson and Winnipeg, Manitoba. Occupancy charges for each fiscal year, including 2023 are established annually based on the approved budget for the Accommodation Services division of Central Services, Finance. Occupancy charges for 2024 are estimated at \$2,500 for the year, to be paid in quarterly instalments during 2024.

12. PENSION BENEFITS

Employees of VEMA are eligible for pension benefits in accordance with the provisions of the Civil Service Superannuation Act (CSSA), administered by the Civil Service Superannuation Board. The CSSA established a defined benefit plan to provide benefits to employees of the Manitoba Civil Service and to participating agencies of the provincial government, including VEMA, through the Civil Service Superannuation Fund.

The pension liability related to the CSSA's defined benefit plan is included in the Province of Manitoba's financial statements. Accordingly, no provision is required in VEMA's financial statements relating to the effects of participation in the plan by VEMA and its employees.

VEMA is regularly required to pay to the Province an amount equal to the current pension contributions paid by its employees. The amount paid for 2023 was \$532 (2022 - \$356).

13. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to reflect the financial statement presentation adopted for the current year.

Financial Statements

Schedule of Other Revenue and Expenses

Year Ended March 31, 2023

(in thousands of dollars)

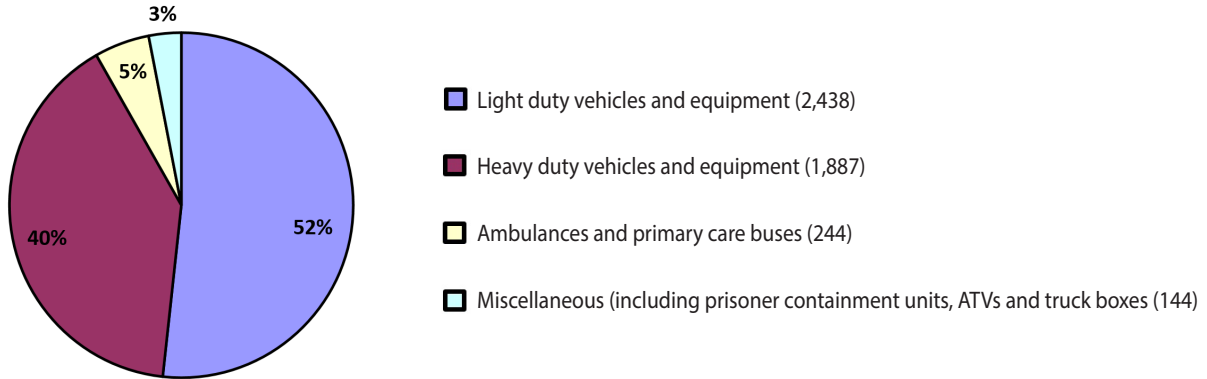
	2023 Actual	2022 Actual
Other revenue		
Autopac deductible billing	\$ 149	\$ 104
Gain on disposal of tangible capital assets, net	745	477
Garage regular service	945	911
Insurance premium rebates	1,553	1,610
Interest income	181	10
Other service revenue	311	735
Radio Services	211	256
Parts Sales	4,897	5,361
GPS Revenue	550	509
Grant Revenue - Provincial	582	0
	\$ 10,124	\$ 9,973
Vehicle and equipment operating expenses		
Amortization of tangible capital assets	\$ 19,935	\$ 22,022
Fuel	23,738	12,599
Insurance premiums	4,819	5,237
Licenses	52	53
Repairs and maintenance	18,515	12,969
Cost of Sales – Parts	4,379	4,744
	\$ 71,538	\$ 63,624
Administrative expenses		
Amortization of tangible capital assets	\$ 65	\$ 68
Fleet management information system	490	453
Human Resource overhead (incl. S/L liability)	128	18
Occupancy costs	2,454	2,472
Other costs	372	1,086
Professional fees	15	35
Supplies and materials	604	479
Telephone and communication	73	78
GPS Expense	574	562
	\$ 4,777	\$ 5,251

VEMA Statistics

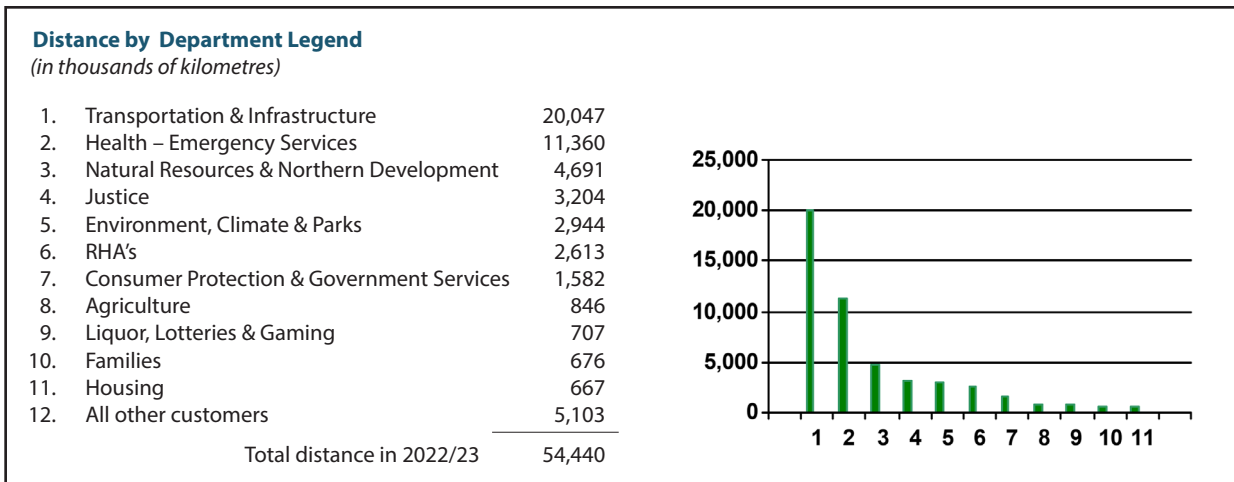
	For the Year ended March 31	
	2023 Actual	2022 Actual
Vehicles and equipment		
Light duty	2,435	2,354
Heavy duty including attachments	1,887	1,940
Ambulances	244	233
Primary care buses	3	3
Miscellaneous (including prisoner containment units, ATVs and truck boxes)	144	140
Total number of units in the fleet (including replaced units being prepared for disposal and heavy attachments)	4,713	4,670
Acquisitions – light duty	154	68
Acquisitions – heavy duty	21	63
– Number of complete units in above	17	19
Acquisitions – ambulances	32	6
Acquisitions – miscellaneous units	7	4
Average purchase price – light duty	\$ 50	\$ 39.2
Average purchase price – heavy duty (complete units)	\$ 419.2	\$ 399.6
Average purchase price – ambulances	\$ 183	\$ 164.2
Average purchase price – primary care buses	\$ N/A	\$ N/A
Average purchase price – miscellaneous units	\$ 27.8	\$ 28.8
Disposals – light duty	73	60
Disposals – heavy duty	74	53
Disposals – ambulances	21	54
Disposals – miscellaneous units	3	0
Average disposal proceeds – light duty	\$ 6.4	\$ 8.4
Average disposal proceeds – heavy duty	\$ 4.4	\$ 16.3
Average disposal proceeds – ambulances	\$ 7.8	\$ 20.3
Fuel (\$000s)		
Consumption in litres for owned and managed vehicles and equipment	\$ 16,416	14,679
Fuel for light duty vehicles	\$ 7,692	\$ 9,695
Fuel for ambulances	\$ 3,015	\$ 3,758
Fuel for heavy duty vehicles and equipment	\$ 5,709	\$ 4,907
Utilization		
Kilometres driven on owned and managed metered units (000s)	54,440	52,849
Machine hours for owned heavy duty equipment	159,114	191,959
Days utilized for owned heavy duty equipment	359	456
Years utilized for owned heavy duty equipment (# units)	106	107

VEMA Statistics (continued)

Vehicle and Equipment Type as of March 31, 2023 (in units)

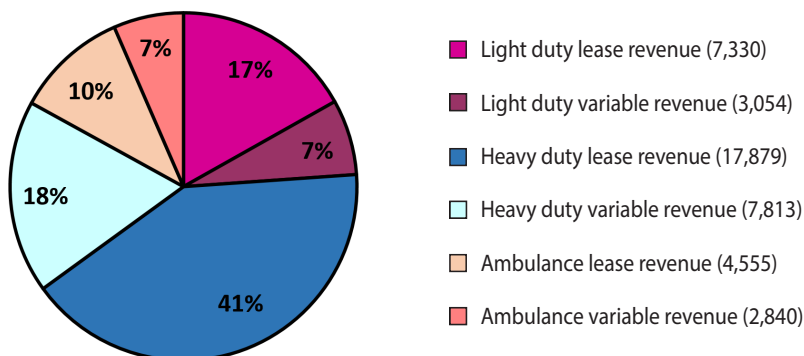


Vehicle Distance by Department in 2022/23 (in thousands of kilometers)



Breakdown of \$43,471 in Vehicle and Equipment Utilization Revenues in 2022/23

(in thousands of dollars)



Vehicle and Equipment Management Agency

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