



Finance and Treasury Board

ANNUAL REPORT
2024-2025

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Province of New Brunswick

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TRANSMITTAL LETTERS

From the Minister to the Lieutenant-Governor

Her Honour the Honourable Louise Imbeault

Lieutenant-Governor of New Brunswick

May it please your Honour:

It is my privilege to submit the annual report of the Department of Finance and Treasury Board, Province of New Brunswick, for the fiscal year April 1, 2024, to March 31, 2025.

Respectfully submitted,



Honourable René Legacy
Minister

From the Deputy Minister to the Minister

Honourable René Legacy
Minister of Finance and Treasury Board

Sir:

I am pleased to be able to present the annual report describing operations of the Department of Finance and Treasury Board for the fiscal year April 1, 2024, to March 31, 2025.

Respectfully submitted,



Travis Bergin & Amy Beswarick
Deputy Ministers

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MINISTER'S MESSAGE

It is an honour to serve as the Minister of Finance and Treasury Board. Since being sworn in last November, I have been inspired by the hard work, dedication, and skill of our team. Managing multiple priorities and meeting tight timelines, our staff continues to demonstrate exceptional professionalism and care.

Over the past year, the department has made significant progress on many important initiatives. We introduced legislation for the first phase of a much-needed property tax overhaul, which marks the beginning of a long-term transformation to strengthen our property tax system. We also updated legislation to provide additional support through the Child Tax Benefit and the Working Income Supplement for families coping with the loss of a child.

Outside the legislative assembly, we continued to expand cyber security training and awareness across government, and to also address gaps in rural cell coverage. In collaboration with Service New Brunswick, cellular coverage and infrastructure data were gathered as part of the government's Mobility Services request for proposals.

These are but a few examples of the many projects and programs that make up this department, and there are many more included within the pages of this report.

I extend my heartfelt thanks to the staff for their unwavering commitment. It has been a privilege to meet many of them and visit various locations where remarkable progress is being made on important files. Together, we are achieving great things, and I look forward to continuing this vital work.



Honourable René Legacy
Minister of Finance and Treasury Board

DEPUTY MINISTERS' MESSAGE

It is a true privilege to lead and work alongside the exceptional team at the Department of Finance and Treasury Board (FTB). The department fulfills a diverse and critical role – not only driving service delivery in our direct areas of responsibility but also serving as a central government department that provides essential support to others.

Our team is committed to advancing government priorities through sound policies, informed decision-making, and fostering collaborative relationships. In 2024-2025, this included taking decisive action on affordability initiatives, such as implementing the 10 per cent rebate on electricity usage for residential customers and introducing the temporary removal of the provincial sales tax on new multi-unit housing construction projects.

The work we do reflects the professionalism and dedication of our team, as well as our commitment to partnering with colleagues across government to help them realize their mandates and deliver meaningful outcomes for New Brunswickers. Collaboration is at the core of our approach, allowing us to pool expertise, resources, and capacity to achieve shared goals.

Examples of these partnerships include advancing the multi-year Enterprise Resource Planning (ERP) initiative and supporting the assessment of cellular coverage gaps alongside other departments and agencies. These efforts underscore our leadership in driving co-operative initiatives that deliver tangible improvements for the province.

We also make employee learning and knowledge-sharing a priority. By expanding training opportunities in areas such as cyber security, project management, process improvement, human-centred design, and change management, we are contributing to stronger overall capacity across government.

In all that we do, we take great pride in serving the people of New Brunswick and doing so as part of the dedicated team here at the department. Together, we remain focused, motivated, and ready to seize opportunities and tackle challenges head-on as we work toward building a brighter future for our province.



Travis Bergin
Deputy Minister
Finance and Treasury Board

Every day, public servants across the province choose the Government of New Brunswick (GNB) as a place to work, where they can make a difference for New Brunswickers. At the Office of the Chief Human Resources Officer (OCHRO), our work supports healthy and safe workplaces, employee training opportunities and resources, programming in support of employee wellbeing, and the oversight of job evaluation and compensation.

We launched the School of GNB, delivering in-house learning opportunities with 63 different sessions and over 2,400 attendees. In addition, we trained more than 200 Joint Health and Safety Committee members and prepared for the rollout of a new incident management module (Intalex) across all Part I departments. Because we know jobs at GNB can be demanding, we connected with over 3,000 employees to increase awareness around wellness resources and supports and services available through our Employee and Family Assistance Program (EFAP) provider, Homewood Health. We asked employees and retirees about their health and dental benefit needs and began making improvements based on what we heard. We also oversaw the management and non-union classification system, maintained several joint classification committees with our union counterparts and successfully negotiated 15 collective agreements, demonstrating our commitment to fostering strong relationships with our workforce and their representatives. These agreements play a crucial role in ensuring both certainty and stability within the GNB workforce.

We are actively removing barriers through programs such as GNB Mosaik, dedicated to newcomers; the Equal Employment Opportunity Program, supporting persons with disabilities, visible minorities, and Indigenous community members; and Future GNB, providing opportunities to post-secondary students. These programs open doors to those who haven't traditionally seen themselves here, bringing fresh perspectives we need.

Public service means showing up every day to make things better for New Brunswickers. Thanks to our departmental Human Resources (HR) community and the thousands who choose GNB, we are doing exactly that. I can't wait to see what we accomplish next.



Amy Beswarick
Deputy Minister
Office of the Chief Human Resources Officer

GOVERNMENT PRIORITIES

Delivering for New Brunswickers

The priorities the Government of New Brunswick (GNB) has focused on representing the stories and solutions we hear from residents across the province. Our goal is to make a difference and enhance the quality of life for everyone in the province we proudly call home. Together, we are learning, growing, adapting, and discovering new and transformative ways of doing business. GNB is focused on taking the necessary steps to move our priorities forward. Work is being done more efficiently and effectively every day. New Brunswickers are resilient, creative and compassionate people, and by working collaboratively, we can create the brighter future we all deserve. GNB is prioritizing partnerships by trusting and empowering the people and organizations on the ground who are working most closely with New Brunswickers to achieve results.

Priorities

GNB is focused on creating a brighter future for all New Brunswickers. To make progress towards this vision, several priorities have been identified within the following areas:

- health care,
- affordability and housing,
- education,
- the economy,
- environment, and
- trusted leadership.

We invite you to explore the commitments we have made within each priority area, as well as updates on our achievements and the metrics we use to measure success. For more information, visit gnb.ca/accountability.

HIGHLIGHTS

- Provided secretariat services to approximately 56 Treasury Board meetings, several of which were joint meetings with other cabinet committees resulting in 258 decisions being issued to departments and agencies. This compares to 75 Treasury Board meetings and 304 decisions being issued the previous year.
- Completed an analysis of the Cannabis Education and Awareness Fund and coordinated the transfer of responsibility for the fund to the Department of Health.
- Successfully designed Human Resources (HR), Payroll, and Expenses for all school districts, with three school districts, Anglophone East School District (ASD-E), Anglophone School District West (ASD-W), and District scolaire francophone Sud (DSF-S) going live first, and implemented Human Resources, Payroll, Expenses and Project Costing for the Department of Transportation and Infrastructure (DTI) as well as Accounts Receivables for select Part I departments and Procure to Pay for the Collège Communautaire de Nouveau-Brunswick (CCNB) and the New Brunswick Community College (NBCC).
- Trained over 200 Joint Health and Safety Committee (JHSC) members across Part I, through the GNB employer-based WorkSafeNB JHSC training program.
- Developed and launched Finding Functional Time, an initiative to reduce meeting times by five to 10 minutes to encourage improved productivity, reduce meeting fatigue, and support balance throughout the workday. Delivered wellness-related presentations to over 3,000 employees across Part I departments, focusing on improved awareness of wellness supports and skills development.
- Implemented benefit plan design changes as a result of the feedback from the 2024 Benefit Survey to employees and retirees in Parts I, II, and III.
- Established in 2021, the Future GNB program has created approximately 300 student opportunities, aimed at engaging students in experiential learning at GNB in preparation for future employment. All participants attend training seminars, round tables, and establish lasting connections with mentors and GNB employees. The Future GNB program was built by students for students.
- Digitized land grants from 1784-2007 (39,475 grants); online database launch expected in early July. These grants form the foundation of property ownership history in the province and are critical for researchers, genealogists, legal professionals, and anyone interested in land tenure and settlement patterns.
- Continued to expand cyber security training and awareness to all GNB, bringing the total number of onboarded GNB employees to 63,000.
- Worked with staff from Service New Brunswick to obtain cellular coverage and cellular infrastructure details in the vendor response to the government's Mobility Services request for proposals (RFP).

- Approved 92 companies in the Small Business Investor Tax Credit (SBITC) program for projects totaling over \$34 million, creating a potential for over \$17 million in tax credits to be issued. The Audit unit also completed 413 SBITC annual restricted audits.
- Provided formal training to over 1,000 employees in subjects including project management, human-centered design, Lean Six Sigma process improvement, performance outcomes and measures, and change management.
- Introduced legislation in Spring 2025 related to the initial phase of the property tax overhaul and to provide additional Child Tax Benefit and Working Income Supplement benefits upon the death of a child.

PERFORMANCE OUTCOMES

Outcome #1 – Equal Employment Opportunity Program (EEO)

The Equal Employment Opportunity (EEO) Program contributes to a more balanced workforce that reflects the diversity of the province. The EEO Program works alongside the HR community and leaders of people to remove barriers to employment and provide individualized supports to designated equity group members.

Why is the EEO Program important?

The EEO Program is building a more accessible, innovative public service. The EEO Program focuses on building capacity of the organization (HR Community and leaders of people) and removes responsibility of employees to advocate for accessibility in the workplace. By actively removing employment barriers and providing tailored support to Indigenous persons, visible minorities, and persons with disabilities, the program ensures that talented individuals from all backgrounds can contribute their unique perspectives and skills to government work.

Overall performance

During the fiscal year 2024-2025, GNB has hired 269 EEO candidates which includes 23 Indigenous Peoples, 205 visible minorities, and 41 persons with a disability.

Importance of readying the workforce

Preparing GNB's workforce to welcome and support EEO candidates is crucial for the wellbeing of all employees. When managers receive training on disability awareness, anti-racism, anti-ableism, and accessibility supports, they become confident partners who can identify and remove workplace barriers. When all employees understand the value of diverse perspectives and learn practical ways to be inclusive, they create a workplace culture where all employees can fully participate.

Overall performance

During the fiscal year 2024-25, 1263 employees participated in EEO training including Intro to EEO, Dimensions of Diversity, Accessibility Basics for Facilitators and Authentic Public Engagement.

Discovery process

The discovery process identifies and addresses specific accessibility requirements of EEO clients (external candidates and internal employees). During the discovery process, EEO discovery specialists engage in a collaborative and individualized approach to assess the accessibility needs of each EEO candidate through one-on-one meetings, assistive technology evaluations and ongoing support.

Overall performance

During the fiscal year 2024-2025, EEO has connected with 120 EEO candidates through the discovery process of which nine have been hired.

Outcome #2 - GNB Mosaik Program

The priority for 2024–2025 was to support the recruitment and integration of newcomers into meaningful employment within the Government of New Brunswick (GNB) through the GNB Mosaik program. The intended outcome was to provide equitable opportunities for qualified newcomers, helping them establish careers in the public service while contributing to a workforce that reflects the diversity of the province.

Why is it important?

Diversity and inclusion are critical to fostering an innovative, representative, and effective public service. Hiring newcomers through structured programs like GNB Mosaik reduces systemic barriers, encourages retention, and strengthens the province's capacity by integrating skilled individuals who bring unique perspectives and experiences.

Overall performance

- 3,872 candidates enrolled in the program.
- 177 individuals were successfully hired in 2024–2025.
- 603 individuals hired since the launch of GNB Mosaik in June 2022.

Initiatives or projects undertaken to achieve the outcome

- Workforce readiness training provided to HR staff and hiring managers (inclusive hiring, intercultural competency, and anti-racism training).
- Language training provided to GNB Mosaik hires (49).
- Support networks established for a newcomer hiring manager cohort, Mosaik champions, and GNB newcomers to ensure ongoing integration and retention.

Removing barriers to employment for newcomers and refugees

The priority was to identify and remove systemic barriers preventing newcomers and refugees from accessing employment within GNB. The intended outcome was to make the hiring process more inclusive, equitable, and supportive through the implementation of tailored programs and policy improvements. The timeline was the full 2024–2025 fiscal year.

Why is it important?

Newcomers often face obstacles such as language limitations, credential recognition issues, lack of Canadian work experience, and limited networks. Removing these barriers ensures GNB can access a wider talent pool and provides newcomers with fair opportunities to contribute to the public service.

Initiatives or projects undertaken to achieve the outcome

- Streamlined behavioral event interviews (BEI) to account for cultural differences.
- Community translation support provided to newcomer candidates. Strengthened partnerships with provincial settlement agencies and community organizations (e.g., New Brunswick Multicultural Council (NBMC), YMCA, Multicultural Agency of the Greater Moncton Area (MAGMA), Université de Moncton).
- Enhanced HR training and departmental awareness of immigration processes, credential recognition, and inclusive hiring practices.

Building a network of support for newcomer integration

The priority was to create sustainable support networks for newcomers hired through GNB Mosaïk, ensuring professional and community integration. The intended outcome was to foster mentorship, peer support, and departmental advocacy to increase retention and success. Timeline: April 2024 – March 2025.

Why is it important?

Support networks help newcomers navigate workplace culture, build professional connections, and settle into their new communities. This contributes to higher employee engagement, retention, and overall satisfaction.

Overall performance

- Mentorship program launched with 33 mentees and 47 mentors; HR Welcome Network and Mosaïk champions actively supporting newcomers; multiple partnerships with community organizations established.

Initiatives or projects undertaken to achieve the outcome

- Relaunched mentorship program and partnered with Mentor Canada to enhance best practices.
- Built the HR Welcome Network and Mosaïk champions to ensure departmental support.
- Collaborated with hiring managers willing to hire differently and actively support newcomer integration.
- Strengthened external partnerships with organizations such as YMCA, MAGMA, and Future GNB to address settlement and employment readiness.

Conclusion

The 2024–2025 year marked continued progress for the GNB Mosaïk program in hiring newcomers, removing systemic barriers, and building a network of support for successful integration. While the program needs to continue creating space for newcomers in GNB, it exceeded expectations in

workforce readiness and language support, demonstrating strong process improvements. These initiatives lay the foundation for future growth and sustained recognition at provincial and national levels.

Outcome #3 - Residential Electricity Rebate

In January 2025, GNB introduced the Residential Electricity Rebate Program to help address affordability challenges caused by rising living costs. The program provides eligible residential electricity customers, a rebate equivalent to the provincial portion of the Harmonized Sales Tax (HST) (10 per cent), on their monthly electricity consumption. This rebate applies exclusively to electricity usage, ensuring financial relief is directly tied to energy consumption. The rebate does not cover service charges or rental fees.

The program is administered in collaboration with the four provincial electricity providers: NB Power, Edmundston Energy, Saint John Energy, and Perth-Andover Electric Light Commission. No application process or action is required, ensuring immediate and automatic access for residents.

The rebate is delivered to eligible residential customers at the point-of-sale, ensuring that the benefit is applied directly to their monthly electricity bills. The credit is clearly listed on the bill as “GNB 10% Rebate”, providing New Brunswickers with a clear record of the rebate and demonstrating government’s continued commitment to transparency.

Why is it important?

Electricity consumption represents approximately 87 per cent of household energy consumption in the province. As such, the rebate on electricity reaches the widest number of households and ensures support is provided where it has the greatest impact and benefits families across income levels and communities.

In the current economic environment, many households are facing increasing financial pressure due to higher costs for necessities such as food, housing, and utilities. Providing a rebate on electricity bills mitigates the potential impact of future electricity rate increases and helps to offset some of these pressures by offering immediate assistance with day-to-day expenses. This measure complements broader affordability efforts and reinforces government’s commitment to ensuring New Brunswickers can better manage essential costs of living.

This initiative demonstrates government’s commitment to enhancing affordability for New Brunswickers during a period of rising living costs.

Overall performance

The program launched successfully on January 1, 2025, meeting its implementation timeline.

Since implementation, the rebate has benefited approximately 400,000 eligible residential electricity customers, providing an estimated average annual savings of \$240 per customer. Total rebates amounted to \$27.4 million in Q4 of the 2024-2025 fiscal year and government has committed to a permanent annual investment of approximately \$92.6 million beginning in 2025-2026. Administrative costs representing approximately 0.25 per cent of total program expenditures, demonstrating cost efficiency in terms of execution.

Additionally, utility providers reported most eligible residents have been receiving the rebate consistently and without issue since its implementation. While there were minor complaints related to eligibility for some residential tenants and inquiries about the rebate's calculation on partial

monthly bills (e.g., for December 2024–January 2025 usage), significant efforts were made to communicate program parameters clearly and transparently to residents.

Initiatives or projects undertaken to achieve the outcome

An interdepartmental working group, including representatives from FTB and the Department of Natural Resources and Energy Development (DNRED), was established to oversee implementation, budget allocation and auditing protocols.

To enable successful implementation, FTB worked closely with all four electricity providers to coordinate an effective and efficient rollout of the program. Separate agreements were signed with each provider to establish clear responsibility and accountability measures. This allowed for consistency across all parties while providing a solid framework to support reliable delivery of the program. The electricity providers invoice the government monthly for reimbursement, which are fulfilled by the FTB's Revenue Administration division.

A communications campaign was launched in December 2024. Key messaging highlighted the rebate's scope, anticipated benefits and eligibility requirements. Early messaging clarified that partial rebates would apply for the January billing period (covering December 2024–January 2025 usage). Sample bills and frequently asked questions (FAQs) were also distributed to mitigate potential confusion.

The Revenue Administration division has established procedures for regular program auditing to ensure transparency and prevent potential misuse. Utility companies are required to provide monthly reports detailing rebates granted, totals rebated and associated administrative costs for reimbursement. The division reviews, verifies and approves disbursement of funds promptly ensuring the program aligns with expectations.

Outcome #4 - ERP deployment and future planning

The mission of Enterprise Resource Planning (ERP) is a business transformation co-sponsored by FTB and Service New Brunswick (SNB), that is focused on taking a common approach to business processes, technology, and information in the areas of finance, human resources, payroll, procurement, and some operational functions. This is for all departments (Part I), school districts (Part II), and Collège Communautaire du Nouveau-Brunswick / New Brunswick Community College (CCNB/NBCC) (Part IV).

The ERP team is a blend of employees from across GNB, contracted resources, and resources provided by the project implementation partner. Working as a cohesive unit, the team is focused on delivering on the vision of “timely access to information that drives decision making.”

Once fully implemented, the ERP solution for GNB will:

- provide key information required to measure financial results and support analysis through an integrated solution that connects government operations (e.g., to easily understand which suppliers/customers may owe money to GNB who are also submitting invoices for payment);
- allow employees and suppliers to access and manage their information through self-service options;
- support openness and transparency by providing access to information required to run the business of GNB in a usable format; and
- provide a foundation for value-for-money decision-making by providing timely and accurate information to decision makers.

The project is targeted for completion in 2028.

Why is it important?

An ERP solution brings key business functions together in one secure, enterprise platform. It connects data across an organization to help reduce duplication and ensures consistency of information. It also makes it easier for leaders in an organization to see what is happening in key business areas.

Overall performance

Several organizations have moved more of their business into the new solution and the team has transitioned to supporting these operations. The transition from a project to day-to-day support has presented challenges and areas of improvement that the teams are working to better define. Through the new solution, GNB is now successfully paying suppliers in Part I, the two community colleges, and the Legislative Assembly while supporting payroll for employees in four government organizations and three school districts.

Initiatives or projects undertaken to achieve the outcome

The project had multiple go-lives for GNB expanding Fusion as follows:

- April 2024 by adding 9,000 employees to Fusion for ASD-E, ASD-W and DSF-S HR, Payroll and Expenses.
- July 2024 by adding 2,300 employees to Fusion for DTI for HR, Payroll, Expenses and Project Costing.
- November 2024 by adding Accounts Receivables for select Part I departments and CCNB/NBCC.

The project continued to build solutions, processes, and prepare teams for go lives in areas including Procure to Pay for CCNB and NBCC, capital budget submissions for Part I and community colleges, supply chain, and Procure to Pay for DTI.

Support for all organizations that have transitioned to Fusion in finance, human resources, and payroll continue to be supported in their transition. There is a focus on finding ways to improve employee experience and address the challenges that arise with a transformation of this magnitude. Employees now experience a faster payment of employee expenses, shorter turnaround to recruitment for future candidates, and ease of use of a modern, up-to-date solution.

In the coming year, ERP will continue to build in all areas across the enterprise for future releases, improving and continuing to support those in Fusion, and building towards a vision of timely access to information to drive decision making.

Outcome #5 – Optimized Internal Communications

The ongoing development of a strategy to elevate and formalize the role of internal communications, establishing it as a trusted, expert function that delivers consistent, strategic value across GNB Part I, with the aim to:

- increase the quality and alignment of employee messaging across Part I departments and organizations;
- engage modern and impactful tools, channels, and evaluation methods;
- leverage and bring together internal communications resources and subject matter experts from across the GNB Part I community; and
- support and enhance employee engagement and the digital employee experience.

This effort aligns with the current implementation of the multi-year GNB Intranet Strategy and will improve the scope and effectiveness of content published on the GNB Intranet and other Part I intranets as they migrate to the shared environment and governance model.

Why is it important?

Internal communications practices across GNB vary considerably based on specific needs and available resources of each GNB Part I department or organization. Departments differ in their structure and staffing models, areas of responsibility, and deliverables. While GNB Part I internal communications channels exist and are managed centrally, there is not currently organization-wide guidance provided, or support mechanisms in place, for GNB's internal communications practitioners.

Solving this challenge is essential to realizing the desired outcome and reducing the risks associated with a lack of alignment of internal communications approaches; namely, negative impacts on employee engagement and gaps in awareness or consistency of essential messaging across GNB Part I.

Overall performance

Recognition and awareness of the importance of aligned internal communications efforts continue to grow across GNB Part I, with targeted actions first beginning in the fall of 2021 with a research project resulting in the adoption of phased recommendations. To date, these have included the establishment of a GNB Internal Communications Community of Practice (CoP) for practitioners across Part I, the addition of people leader communications for multi-departmental initiatives, the growth and advancement of GNB-wide communications channels, and an increase in the development and use of multi-channel internal communications plans for organization-wide initiatives. Efforts have also included surveying internal communications practitioners across GNB Part I on their communications needs and recommendations.

This year, in its central role, FTB's Internal Communications Unit engaged with deputy ministers to raise awareness of the need for an aligned approach moving forward, with the request to have representatives from all GNB Part I departments and organizations take part in a GNB Internal Communications Strategy project moving forward. The project was approved and scheduled to begin in April 2025.

From an intranet standpoint, the team responsible for implementing the GNB Intranet Strategy has redesigned and migrated nearly all core Part I content from aging, siloed intranets and other information repositories onto a single, modern content management system with clear governance, user experience guidance, quality control, and publishing processes in place. All remaining employee resource and internal services sites are expected to be migrated by the end of 2025, meaning the team will be supporting over 50 different content owners from business units across GNB. In addition, the GNB Intranet editor-in-chief manages a dedicated intranet news channel and a weekly cross-department editorial meeting to generate employee news stories from across GNB Part I, highlighting employee successes, new internal services, days of recognition, learning opportunities, and more.

Lastly, the GNB Intranet team continues to guide other Part I organizations in the redesign and development of their own intranets on GNB's shared platform and governance model. The Department of Health launched in November 2023 with three others in progress and expected to launch in 2025-2026.

Initiatives or projects undertaken to achieve the outcome

- 1. GNB Internal Communications Strategy:** Scheduled to begin in April 2025, preparations were completed for its launch, including supporting research and engagement, presentations to senior leadership, and the identification of project members.
- 2. GNB Internal Communications Community of Practice (CoPs):** Introduced in 2022, regularly scheduled CoPs continue to provide an opportunity for GNB Part I internal communications practitioners to regularly connect, collaborate, and share information including opportunities, challenges, and best practices.
- 3. GNB Intranet Strategy:** Now in year four of the multi-year roadmap, the GNB Intranet Team has nearly completed all core content redesigns and migrations, grown the intranet news service to 130+ stories per year, and begun guiding other Part I departments and organizations on bringing their intranets onto the shared technology platform and governance model. Upcoming on the roadmap is a focus on significant user-centred design improvements across the intranet environment and leveraging additional technology features available to enhance the digital employee experience.

Outcome #6 – HST Rebate on Purpose-Built Rental Housing

In December 2024, government announced a 100 per cent rebate of the provincial portion of the HST for all eligible construction beginning between November 15, 2024, and December 31, 2027, and substantially completed by December 31, 2029. The province's program will largely mirror the federal rebate, and it will be administered through the Canada Revenue Agency (CRA).

Why it is important?

The rebate will ensure New Brunswick builders are on a level playing field with other Atlantic provinces and will encourage the development of multi-unit residential housing. Builders and developers will have the incentive to move quickly to take advantage of this rebate, which is time-limited, while also gaining access to additional capital to build more homes.

Overall performance

The program follows the existing federal rebate program, and the eligible and ineligible properties are as follows:

Eligible properties:

- residential structures that have at least four units each containing private kitchen facilities, a private bath and a private living area, or 10 private rooms or suites
- at least 90 per cent of residential units are held for long-term residential rental purposes
- projects that convert existing non-residential buildings, such as office buildings, to residential, may also be eligible if all other conditions are met

Ineligible properties:

- condominium units
- single-family housing
- duplexes
- triplexes
- owned houses situated on leased land and sites in residential trailer parks
- substantial renovation of an existing residential complex

To date, the province has satisfied its obligations under the Canada-New Brunswick Comprehensive Integrated Tax Coordination Agreement (CITCA) and the proposal has received the necessary federal ministerial approval. The federal government is working through their processes to implement these changes for Fall 2025.

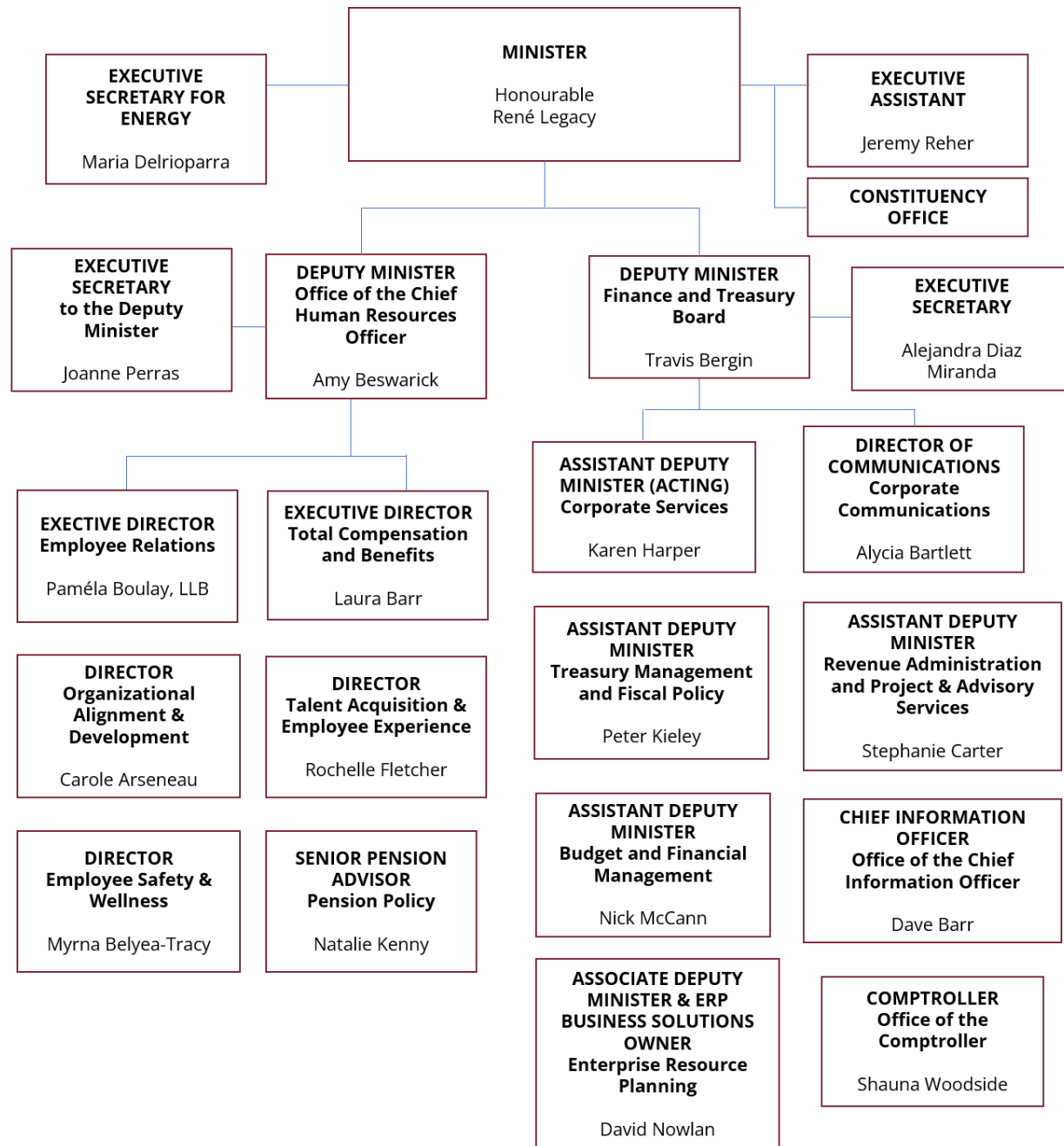
Initiatives or projects undertaken to achieve the outcome

GNB committed to a short-term program that will help stimulate multi-unit residential construction. It will be a three-year program with an additional two years to allow for substantial completion. The government investment in this proposed program is estimated to be in the order of \$35 million on an annual basis once mature.

OVERVIEW OF DEPARTMENTAL OPERATIONS

The Department of Finance and Treasury Board (FTB) is a central agency of GNB. It provides support to the Executive Branch of government in its decision-making and provides strategic direction regarding government's HR, finances, risk, technology and information (IT) to client departments and organizations.

The Minister of Finance and Treasury Board is the Chair of the Treasury Board cabinet committee, and the deputy minister is the Secretary to the Treasury Board cabinet committee.



DIVISION OVERVIEW

Budget and Financial Management

Overview

The mission of the **Budget and Financial Management Division** is to promote the effective and efficient use of the financial resources of government and to provide secretariat services to the Treasury Board. This is achieved through two core business areas: Budget Preparation and Expenditure Monitoring; and Treasury Board Secretariat services.

The **Budget and Expenditure Monitoring Branch** plays a key role in developing expenditure budgets and implementing multi-year expenditure plans in keeping with the stated fiscal objectives of the government.

These plans are continually monitored so that changes in the fiscal forecast can be anticipated and responded to appropriately.

The **Treasury Board Secretariat Branch** provides secretariat services to the Treasury Board and acts as the liaison between the board and government departments and agencies. Employees of the division consult with departments and agencies on issues that are to be brought to the attention of the board. These issues are analyzed to assess financial and human resource implications, and to determine any additional information that board members may require to make informed decisions.

OFFICE OF THE COMPTROLLER

Overview

The **Office of the Comptroller** provides leadership in accounting, internal auditing and consulting services to various government organizations to encourage the effective management of government resources.

The comptroller is the chief accountant and internal auditor for GNB. The comptroller reports to the deputy minister and is required under the *Financial Administration Act* to:

- control the processing of all accounting transactions relating to the operations of the Consolidated Fund of the province;
- preparing the annual reporting of Public Accounts; and
- provide assurance that management systems, procedures and internal controls operate economically and efficiently and that program results are achieved through effective compliance with established legislative authority, policies, plans, and regulations.

The Office of the Comptroller consists of Accounting and Financial Reporting, Financial Business Systems, and Internal Audit and Consulting.

The **Accounting and Financial Reporting Unit** is primarily responsible for the preparation of the annual consolidated financial statements of GNB (Volume 1 of Public Accounts), the publication of supplementary information (Volume 2 of Public Accounts), and supplementary lists on the province's Open Data platform including payments for: employees' salary; Members of the Legislative Assembly (MLAs); medical practitioners; suppliers; and grant payments. This unit also provides accounting advice to departments and government agencies and interpretation of emerging accounting standards and their impact on GNB.

The **Financial Business Systems Unit** is responsible for ongoing support of corporate financial systems used to record the transactions reported in the consolidated financial statements of GNB.

The **Internal Audit and Consulting Unit** assists GNB in managing public resources by providing various internal assurance and consulting services. Projects focus on value for money by identifying opportunities for operational efficiencies and cost savings. Assistance is provided to departments related to fraud identification, risk mitigation, process improvements, and compliance with legislation and policy.

Key Performance Indicators

- Issuance of the annual audited financial statements by September 30 as set out in legislation.

CORPORATE SERVICES

Overview

The **Corporate Services Division** is a multi-faceted team that provides strategic support both within the department, as well as to several internal and external departments and agencies.

Corporate Services consists of six units including:

Human Resources (HR) Client Services provides HR advice, council, coaching and training to multiple departments and agencies.

Financial Services provides accounting services, financial advice, analysis, and financial monitoring and reporting services to multiple departments and agencies.

Policy and Regulatory Services provides legislative coordination, and policy and planning services and support. The unit manages the accountability relationship with agencies that report to the Minister of Finance and Treasury Board, including the Financial and Consumer Services Commission of New Brunswick.

Internal Communications is responsible for the management of communication channels and deliverables for GNB Part I employees and department-specific communications sent on behalf of FTB.

GNB Intranet Team oversees the modern enterprise intranet and integration with related digital workplace tools for employees in all departments, including training on, and adoption of, a GNB-wide content strategy.

Agency Relations is responsible for policy direction and oversight of the provincial agencies operating in the gaming, alcohol and retail cannabis sectors. The unit has operational responsibilities for two Crown corporations including the New Brunswick Lotteries and Gaming Corporation (NBLGC) and the Cannabis Management Corporation (CMC). This includes managing the casino service provider agreements with two private service providers, the relationship with the Atlantic Lottery Corporation (ALC), gaming revenue sharing arrangements with First Nations, as well as the management of the service provider agreement with Cannabis NB for the operation of the retail cannabis network in the province.

Key Performance Indicators

- Number of Right to Information requests completed in 30/60 days.
- Completion rate of HR Client Services' initial survey for high-volume users of services.

OFFICE OF THE CHIEF HUMAN RESOURCES OFFICER

Overview

The **Office of the Chief Human Resources Officer (OCHRO)** provides strategic direction and policy, program and accountability framework for the recruitment, classification, compensation, development, safety, wellness and management of, and relationship with, GNB's workforce.

OCHRO provides advice and support to the Treasury Board cabinet committee in fulfilling its statutory responsibilities, powers and duties as the employer for Parts I, II and III of the public service under the authorities of the *Financial Administration Act* and the *Public Service Labour Relations Act*. In addition, OCHRO oversees the HR management functions in GNB.

OCHRO also provides advice and support to the Treasury Board cabinet committee and to the Secretary to Treasury Board in fulfilling their respective statutory responsibilities, powers and duties under the authorities of the *Civil Service Act*. In addition, OCHRO oversees the recruitment and employee development functions in GNB, the application of the merit principle for appointments, and the integrity of hiring practices.

The division is organized as follows: Employee Relations Branch, Total Compensation and Benefits Branch, Talent and Organizational Development Unit, Pension Advisory Unit and Employee Safety and Wellness Unit.

The **Employee Relations Branch** is responsible for leading all collective bargaining and provincial-level labour management activities with the 25 bargaining units across Parts I, II and III of the public service and is responsible for workplace accommodation and disability management. The branch is also responsible for grievance arbitrations for bargaining and non-bargaining employees; managerial and confidential exclusions from collective bargaining; the designation of essential services in the event of strikes and strike management. In addition, the branch provides, as required, specialized consulting services and advice to Treasury Board cabinet committee and cabinet respecting labour relations matters for Part IV of the public service and the broader public sector.

The **Total Compensation and Benefits Unit** is responsible for the terms and conditions of employment for management and non-bargaining employees, deputy ministers and ministerial staff. The branch establishes the job classification systems and framework for Parts I, II and III of the public service and conducts job evaluation and pay equity studies. The branch is also responsible for pay plans, compensation and other human resources related policies (e.g., paid, and unpaid leaves), and for corporate research and business intelligence, such as wage bill, workforce size, and absenteeism. The branch is also responsible for employee benefits, including plan design, governance, policy development, program communications, vendor management, administration oversight, and policy and operational support to several pension boards and committees.

The **Talent and Organizational Development Unit** is responsible for the policies, programs and processes for appointments to the civil service pursuant to the *Civil Service Act*, including the oversight of the merit-based principle and the integrity of hiring practices. The unit is also responsible for the broader scope of policies and programs to foster a positive employee experience such as talent acquisition, staffing, employee experience through leadership and employee development, performance management, and workplace equity and diversity across Part I of GNB.

The **Pension Advisory Unit** is responsible for providing pension related analysis and advice to support GNB decision makers. The unit provides the internal capability and expertise on all aspects of pensions including governance, administration and regulatory frameworks to ensure sustainability, security and affordability of pensions plans.

The **Employee Safety and Wellness Unit** is responsible for corporate strategic direction in the areas of employee safety and wellness, as well as policy and program development and expert consultation and advice. Health and safety policy and programs support regulatory compliance and the reduction of workplace incidents to make GNB a safer place to work. Employee wellness programs prioritize the occupational, mental, and physical wellness of all employees. The work of the unit strategically complements GNB's efforts to attract new talent and foster a positive employee experience. The unit is also responsible for providing consultation on the Respectful Workplace Policy, to provide education, various resources and tools and leadership on complaints filed with the deputy minister from Parts I, II and III.

Grievances

The Employee Relations Unit is responsibility for receiving the referral of unresolved grievances to adjudication, as well as further pursuing their resolution, the unit is also responsible for hearings at adjudication. The following table summarizes the adjudication activity in 2024-2025.

	REFERRAL TO ADJUDICATION CARRIED FROM PREVIOUS YEARS	NEW REFERRALS TO ADJUDICATION	GRIEVANCES WITHDRAWN OR SETTLED	ADJUDICATION DECISIONS RENDERED
Part I	313	52	29	1
Part II	349	72	68	5
Part III	459	153	113	2
Total	1121	277	210	8

Key Performance Indicators

- Recordable Incident Rate.
- Average days lost per workers' compensation claim.
- Annual sick leave use (average and median).
- Active long-term disability claims.
- Total time lost to injury, illness and disability.

OFFICE OF THE CHIEF INFORMATION OFFICER

Overview

The **Office of the Chief Information Officer (OCIO)** focuses on information as a valuable resource, supporting clients within government and the public by enabling the delivery of high-value personalized services through technology in a seamless, secure, and cost-effective manner.

OCIO is responsible for providing government-wide strategic leadership, planning, and oversight in the areas of information management and preservation, cyber security, information access and privacy, rural broadband and cellular, enterprise IT strategy, and digital innovation and modernization.

The division consists of four distinct areas: Digital Office, Cyber Security, Telecommunications Strategy, and Provincial Archives and Corporate Information Management.

The **Digital Office (DO)** includes the IT Strategy and Governance Unit, the Digital Transformation Team, the Project Management Team, and the Information Access and Privacy Unit. The branch oversees the Digital NB Strategy, *Digital New Brunswick 2.0*, government-wide innovation and technology transformation initiatives, enterprise architecture governance for all parts of government, and provincial support for compliance with the *Right to Information and Protection of Privacy Act* (RTIPPA). The branch performs these functions through the strategic alignment process; participation on project-specific steering committees; as a champion for access; privacy and digital innovation within government; setting strategic direction; advising on and administering policy; and developing strategic partnerships with internal and external stakeholders. The specialized Digital Transformation Team establishes government-wide digital design standards, artificial intelligence (AI) guidelines for responsible use, and provides innovative digital solutions for GNB departments to improve and modernize the delivery of their services.

The **Cyber Security Branch** was formed as a direct result of the focus on cyber security in the Digital NB Strategy. The branch performs cyber security governance, monitoring, and policy creation for GNB while also offering operational services in the areas of cyber risk assessment, forensics investigation and vulnerability analysis. Also, the team manages the GNB Security Operations Centre (SOC), which is responsible for continuous protection against cyberattacks 24 hours a day, seven days a week. A Cyber Security Strategy was developed to support this work.

The **Telecommunications Strategy Branch** advocates for upgraded rural broadband and cellular services so that New Brunswick's rural residents lead connected and productive lives, rural businesses can participate in the modern economy, and government can effectively and efficiently function online. The branch utilizes its relationships with the private sector, federal government departments, and other provincial departments to accomplish its aims.

The **Provincial Archives** collects, preserves, and makes available for research, records with a bearing upon the history of New Brunswick to fulfill its mandate under the *Archives Act*. Staff respond to 4,000+ inquiries a year from government, industry, non-profits, academics, private citizens and others, and collect records from both public and private bodies. The Archives also oversees the government's Records Centre warehouse and a digitization unit.

The **Corporate Information Management Unit** of the Provincial Archives provides advice and direction to information managers across all government departments, agencies, corporations, and commissions. Under provincial legislation and Information Management Policy (AD-7114), records

management policies and procedures apply to all records, in any form, which are created or received in the administration of public business.

Key Performance Indicators

- Number of inquiries and service requests processed related to access to information and information privacy: 134
- Number of NB public sector employees trained in privacy and right to information: 450
- Number of Provincial Archives research inquiries: 44,624
- Number of records received at the Government Records Centre: 8,685 boxes in, 8,626 boxes out, 9,948 retrievals requested by departments
- Number of requests for digitization to the Provincial Archive Digitization Unit: 106, including 378 boxes and 495 reels of microfilm equalling approximately 1 500 000 images created.
- Number of cyber security assessments: 41
- Number of users trained in cyber safety: 47,214
- Number of employees provided with Generative AI use guidelines: All
- Delivered training and AI awareness sessions to build digital capacity: 45+
- Number of Digital Office consultations, engagement workshops and surveys: 100+
- Number of employees onboarded to ChatGNB: 685+
- Number of services reviewed for data catalogue: 1,800+
- SNB modernization recommendations delivered: 46

Treasury Management and Fiscal Policy

Overview

The **Treasury Management and Fiscal Policy Division** is responsible for financing GNB and Crown corporations, managing the Consolidated Fund and the Service of the Public Debt, investing, administering various dedicated funds as well as providing financial and risk management policy analysis and advice.

It provides policy advice, analysis, and information regarding taxation, fiscal and budget policy, intergovernmental fiscal relations and the economy. The division provides advice and recommendations, and is involved with the analysis, design and implementation of GNB's tax policies. It has responsibility in the development and monitoring of the budget plan and multi-year fiscal framework; coordinates the preparation and production of the annual budget speech, fiscal and economic reports; and monitors and reports on GNB's economic performance. The division also has responsibility for economic and revenue forecasting, provision of statistical data and analysis and federal-provincial consultations with respect to tax matters, programs under the *Federal-Provincial Fiscal Arrangements Act* and the Canada Pension Plan (CPP).

The division consists of the following branches: Fiscal, Economic and Statistical Analysis, Tax Policy, Capital Markets, and Banking and Cash Management.

The **Fiscal, Economic and Statistical Analysis Branch** undertakes economic and revenue forecasting, monitoring and analysis, and contributes to the protection of GNB's financial interests by providing policy advice, analysis and information. The branch also provides socio-economic and demographic research, analysis and information services to the government and departments. Key responsibilities of the branch include management of the multi-year fiscal framework; preparation of the budget speech and related documents; fiscal and economic reports; monitoring and reporting on the budget plan; and coordinating GNB's overall revenue forecast. It is also involved in intergovernmental consultations on major federal transfer programs, including equalization, health and social program transfers and in the ongoing maintenance of such programs, as well as intergovernmental consultations on the CPP.

The **Tax Policy Branch** researches and analyzes tax policy issues. It develops options, provides information, advice and recommendations on tax matters, and implements legislative measures in support of the government's tax policy priorities. The policy work of the branch includes income tax, consumption taxes, property tax, and other taxes. The branch's responsibilities include federal-provincial consultations on tax matters, and consultation and negotiation with the federal government respecting Canada-New Brunswick taxation agreements.

The **Capital Markets Branch** is responsible for developing annual long-term debt borrowing strategies and securing, negotiating, executing, settling, and reporting of debenture debt. This includes execution and management of related instruments as necessary, such as interest rate and foreign currency hedges, derivatives, and hedges. Integral to debt management are ongoing stakeholder and investor relations and communications. The branch is responsible for developing policies, strategies, investing and reporting for sinking and trust funds and providing financial and accounting policy analysis and advice. The branch is also the liaison with credit rating agencies.

The **Banking and Cash Management Branch** is responsible for the management and reconciliation of the cash flow for the Consolidated Fund and various dedicated funds. The branch acts as the receiver of revenue for GNB, initiates foreign exchange transactions, issues short-term debt in the

form of Treasury bills, negotiates and manages banking arrangements, operates Crown financing corporations, forecasts and monitors Service of the Public Debt, ensures interest and principal payments on debt are made on a timely basis, and provides financial policy analysis and advice.

Enterprise Resource Planning

Overview

The mission of the **Enterprise Resource Planning (ERP) Project** is a business transformation that is focused on taking a common approach to business processes, technology, and information in the areas of finance, HR, payroll, procurement, and some operational functions. This is for all departments (Part I), school districts (Part II), and CCNB and NBCC (Part IV).

The ERP team is a blend of employees from across GNB, local contracted resources, and resources provided by the project implementation partner, IBM. Working as a cohesive unit, the team is focused on delivering on the vision of “timely access to information that drives decision making.”

The team consists of GNB business subject matter experts, information technology (IT) professionals, data specialists, support staff, change management practitioners, and project management professionals.

Once fully implemented, the ERP project will:

- help to provide key information required to measure financial results and support analysis through an integrated solution that connects government operations (for example, to easily understand what vendors may owe money to GNB but are submitting invoices for payment);
- allow employees and vendors to access and manage their own information through self-service options;
- support openness and transparency by providing access to any information required to run the business of GNB in a usable format; and
- provide a foundation for value for money decision-making by providing timely and accurate information to decision makers.

REVENUE ADMINISTRATION

Overview

The **Revenue Administration division** ensures fair, effective, and efficient administration of tax and regulatory programs. It offers policy and information in respect to federal-provincial-territorial (FPT) tax administration relations. It participates on several inter-jurisdictional committees on issues of common interest and works in close collaboration with the CRA. The division also provides timely information pertaining to tax revenue forecasts and estimates for main estimates. The division consists of the Research and Tax Administration Policy Branch, the Account Management Branch, the Audit and Investigation Services Branch, and the Revenue Accounting Unit.

The **Research and Tax Administration Policy Branch** ensures legislative compliance of assigned revenue and taxation statutes associated with real property and consumption taxes. Key responsibilities include the analysis of tax application issues, provision of interpretations and advice, and the development of legislative amendment proposals.

The **Account Management Branch** is responsible for the effective delivery of assigned revenue and taxation programs associated with real property and consumption taxes. Key responsibilities include registration and licensing of businesses; billing and collection of real property taxes; processing of tax returns and refund claims; accounting functions related to revenues; development and implementation of legislative amendments; and provision of critical program support and expert advice relative to the administration of tax programs.

The **Audit and Investigation Services Branch** provides audit, assurance, and refund verification functions as well as education, inspection and information regarding program services. The branch provides compliance monitoring of business activities under the assigned acts, within the department and on behalf of other departments and agencies.

The **Revenue Accounting Unit** is responsible for forecasting and reporting for all revenue sources administered by the Revenue Administration division as well as two expenditure programs related to revenues under General Government. The unit is also responsible for year-end activities, monitoring financial controls within the division and performing financial analysis on programs when required.

PROJECT AND ADVISORY SERVICES

Overview

The **Project and Advisory Services (PAS) Unit** is part of a larger Corporate Strategy and Advisory Services Division. PAS works with clients across GNB to support priority projects and build knowledge and community in the fields of continuous improvement, human-centered design, advisory services, project management, and change management. PAS has provided support services to clients across GNB for over 70 projects completed from April 1, 2024, to March 31, 2025. Projects included initiatives in housing, healthcare, and affordability.

PAS is an impartial consulting agency within GNB that provides HR and support to departments to help them deliver results. The unit supports this work through:

- **Project support:** Resources from PAS have led/supported over 500 projects, many of which are complex, multi-departments engagements, such as cellular infrastructure options analysis, long-term care review, non-profit grant funding, NB Housing Strategy, among others.
- **Knowledge building:** PAS offers 22 in-house training programs and has trained over 4,400 employees in problem solving, human-centred design, and project/change management practices since June 2020. Training requires participants to apply and demonstrate their learnings within their work. Through this training, PAS calculated a GNB cost avoidance of approximately \$750,000.
- **Community building and culture:** PAS supports networking and growth at an organizational level through the coordination of various communities of practice (CoPs) within GNB. In total, these CoPs have over 900 members who access resources across Teams channels and are invited to regular learning opportunities. These communities align on best practices, drive continuous improvement, form foundational networks within the organization, and individually support members' growth as practitioners. According to the annual survey, 84 per cent of CoP members who responded reported growth as practitioners over the past year.

Key Performance Indicators

- Cost avoidance on projects: \$1.5 million.
- Cost avoidance on training: \$671,000.
- Net promoter score from clients: 4.85/5.
- Net promoter score from employees: 100 per cent.
- Number of employees trained: 1,015.

FINANCIAL INFORMATION

	TOTAL BUDGET *	2023-24 ACTUALS	VARIANCE	% OF BUDGET
OCHRO	6,964,756	6,904,356	60,400	99%
OoC	3,297,010	2,740,005	557,005	83%
OCIO	8,377,256	7,866,166	511,090	94%
Budget and Financial Management	924,241	781,982	142,259	85%
Corporate Services	6,742,352	6,669,657	72,695	99%
Treasury Management & Fiscal Policy	2,978,105	2,701,606	276,499	91%
Revenue Administration	22,649,277	18,501,773	4,147,504	82%
FTB	51,932,997	46,165,545	5,767,452	89%

**Includes appropriation transfers*

SUMMARY OF STAFFING ACTIVITY

Pursuant to Section 4 of the *Civil Service Act*, the Secretary to Treasury Board delegates staffing to each deputy head for his or her respective department(s). Please find below a summary of the staffing activity for 2024-2025 for Finance and Treasury Board.

NUMBER OF PERMANENT AND TEMPORARY EMPLOYEES AS OF DEC. 31 OF EACH YEAR		
EMPLOYEE TYPE	2024	2023
Permanent	325	316
Temporary	60	75
TOTAL	385	391

The department advertised 41 competitions, including 40 open (public) competitions and one closed (internal) competition.

Pursuant to sections 15 and 16 of the *Civil Service Act*, the department made the following appointments using processes to establish merit other than the competitive process:

APPOINTMENT TYPE	APPOINTMENT DESCRIPTION	SECTION OF THE CIVIL SERVICE ACT	NUMBER
Specialized Professional, Scientific or Technical	An appointment may be made without competition when a position requires: <ul style="list-style-type: none"> • a high degree of expertise and training • a high degree of technical skill • recognized experts in their field 	15(1)	0
Equal Employment Opportunity Program	Provides Indigenous Peoples, persons with disabilities and members of a visible minority group with equal access to employment, training and advancement opportunities.	16(1)(a)	0
Department Talent Management Program	Permanent employees identified in corporate and departmental talent pools, who meet the four-point criteria for assessing talent, namely performance, readiness, willingness and criticalness.	16(1)(b)	14

APPOINTMENT TYPE	APPOINTMENT DESCRIPTION	SECTION OF THE CIVIL SERVICE ACT	NUMBER
Lateral transfer	The GNB transfer process facilitates the transfer of employees from within Part I, II (school districts) and III (hospital authorities) of the public service.	16(1) or 16(1)(c)	4
Regular appointment of casual/temporary	An individual hired on a casual or temporary basis under section 17 may be appointed without competition to a regular properly classified position within the Civil Service.	16(1)(d)(i)	19
Regular appointment of students/apprentices	Summer students, university or community college co-op students or apprentices may be appointed without competition to an entry level position within the Civil Service.	16(1)(d)(ii)	1

Pursuant to section 33 of the *Civil Service Act*, zero complaints alleging favouritism were made to the deputy head and no complaints were submitted to the Ombud.

SUMMARY OF LEGISLATION AND LEGISLATIVE ACTIVITY

BILL #	NAME OF LEGISLATION	DATE OF ROYAL ASSENT	SUMMARY OF CHANGES
16	<i>Consumer Protection Act</i> Chapter-1.pdf	June 7, 2024	New legislation set to protect consumers by regulating new areas and practices, bringing New Brunswick in line with most other jurisdictions that have overarching consumer protection legislation.
21	<i>An Act to Amend the New Brunswick Income Tax Act</i> Chapter-N-6.001.pdf	June 7, 2024	The amendments provided new, provincial non-refundable tax credits for volunteer firefighters and search and rescue volunteers beginning with the 2024 taxation year. The amendments also increased the base amount of the Low-Income Seniors' Benefit to \$600 and indexed the benefit amount to inflation on an annual basis, effective for the 2025 benefit year.
26	<i>Special Appropriation Act 2024</i> Chap-7.pdf	June 7, 2024	A special warrant of \$434,000,000 was authorized by the Lieutenant-Governor in Council to cover the additional expenditures from various governments due to increased operating costs from a high inflation environment as well as additional supports that were provided to New Brunswickers.
33	<i>Appropriations Act 2024-2025</i> Chap-13.pdf	June 7, 2024	From the Consolidated Fund a sum not exceeding in the whole \$12,329,877,000 to be applied towards defraying the several expenses and expenditures of the public service, not otherwise provided for, from April 1, 2024, to March 31, 2025.

BILL #	NAME OF LEGISLATION	DATE OF ROYAL ASSENT	SUMMARY OF CHANGES
34	<i>Supplementary Appropriations Act 2022-2023 (2)</i> Chap-14.pdf	June 7, 2024	From the Consolidated Fund a sum not exceeding in the whole \$201,381,410.37 to be applied towards defraying the several expenses and expenditures of the public service, not otherwise provided for, from April 1, 2022, to March 31, 2023.
35	<i>An Act to Amend the Financial Administration Act</i> Chap-15.pdf	June 7, 2024	New legislation sets out provisions to clarify the prevalence of the <i>Financial Administration Act</i> over all other acts with respect to financial management matters, unless the other act specifically indicates otherwise.
5	<i>Supplementary Appropriations 2024-2025</i> Chap-30.pdf	December 13, 2024	From the Consolidated Fund a sum not exceeding in the whole \$327,500,000 to be applied towards defraying the several charges and expenses of the public service, not otherwise provided for, from April 1, 2024, to March 31, 2025.

NAME OF REGULATION	EFFECTIVE DATE	SUMMARY OF CHANGES
Regulation 2024-80 under the <i>New Brunswick Income Tax Act</i> 2024-80 .pdf	June 7, 2024	The amendments increased the base amount of the Low-Income Seniors' Benefit to \$600 and indexed the benefit amount to inflation on an annual basis, effective for the 2025 benefit year.

The acts for which the department was responsible in 2024-2025 may be found at:
<https://laws.gnb.ca/en/bycategory/cs?categoryId=departmentId&itemId=finance>.

SUMMARY OF OFFICIAL LANGUAGES ACTIVITIES

Introduction

In 2024-2025, the Department of Finance and Treasury Board (FTB) continued to ensure its obligations under the *Official Languages Act* were met throughout the organization. Below are associated activities that were carried out on an ongoing basis during the year.

Focus 1

Activities that took place to meet the objective of Language of Service:

- Ongoing consultation and discussions between HR consultants and managers to best meeting linguistic profile requirements and needs. To ensure that the departments receive minimal official language complaints.

Focus 2

Activities that took place to meet the objective of Language of Work:

- Second-language training offered to employees who met the requirements of the department's second-language training criteria. Twenty employees received second-language training in 2024-2025.

Focus 3

Activities that took place to meet the objective of Promotion of Official Languages:

- The department's onboarding program requires new employees to familiarize themselves with the *Official Languages Act* by completing mandatory eLearning modules.
- The yearly Performance Management process required review of the *Official Languages Act* by all employees.
- Yearly communication is sent out to all employees as reminder of their obligations and service requirements in relations to the *Official Languages Act*. This includes links to the toolkit, policies as well as the GNB Knowledge Centre online courses on Official Languages.

Focus 4

Activities that took place to meet the objectives of Knowledge of the *Official Languages Act*:

- The department's Official Languages Coordinator attended meetings established through the Department of Intergovernmental Affairs (IGA) to remain knowledgeable and proactive on all activities regarding Official Languages.
- Developed a new strategic plan to ensure high quality, equal bilingual services to all New Brunswickers and ensure provincial government employees can work and pursue a career in the official language of their choice.

Conclusion

Official Languages continues to be a priority of the department. Discussions with IGA continue to identify priorities associated with Official Languages.

SUMMARY OF RECOMMENDATIONS FROM THE OFFICE OF THE AUDITOR GENERAL

Section 1 – Includes the current reporting year and the previous year.

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS
	TOTAL
Volume II – Performance Audit 2024 (issued December 2024) https://www.agnb-vgnb.ca/uploads/volume_translations/3/report/agnb-V2-2024-report.pdf	3
Volume II – Performance Audit 2023 (issued December 2023) https://www.agnb-vgnb.ca/uploads/volume_translations/9/report/Agrepe.pdf	1

IMPLEMENTED RECOMMENDATIONS	ACTIONS TAKEN
Volume II – Performance Audit 2024 (issued December 2024) – Chapter 4 4.41 Evaluate its decision to cease participation in the federal hotel directory program and to prepare documented business cases, including comprehensive quantitative and qualitative analysis, to support its decision.	FTB will identify and assess opportunities to strengthen its travel policies and directives, including consideration of the federal directory program. Target implementation date: March 31, 2025 Update: A jurisdictional scan was completed to gather information on other processes. A Memorandum to Executive Council (MEC) was drafted, and approval received to re-engage in the hotel directory program.
Volume II – Performance Audit 2024 (issued December 2024) – Chapter 4 4.44 Ensure that policy changes of a financial, personnel or administrative nature are approved by Treasury Board (Board of Management).	FTB will ensure that policy changes of a financial, personnel or administrative nature are submitted to Treasury Board either for approval or as information items, as required by Policy AD-1101. Target implementation date: Immediately
Volume II – Performance Audit 2024 (issued December 2024) – Chapter 4	FTB will review the policy and guidance related to hotels, identify opportunities to further clarify

<p>4.50 Ensure that policy and guidance related to hotels clearly outline employee responsibilities as they relate to hotel travel expenses.</p>	<p>employee responsibilities and enhance approval processes. Additionally, FTB will work with other departments to increase employee awareness of their responsibilities under the policy and that adherence is appropriately enforced.</p> <p>Target implementation date: March 31, 2025</p> <p>Update: The policy is being updated with approvals required for policy exceptions, and forms updated to gather required information on the need for an exception.</p> <p>For next steps, communications are being drafted for leadership and employees to inform them of the changes in the policy.</p>
<p>Volume II – Performance Audit 2023 (issued December 2023) – Chapter 2</p> <p>2.33 Develop a business case for the use of alternative payment methodologies outside the <i>Workers' Compensation Act</i>. Such documentation should include an analysis of the benefits provided, costs to government, employee equity and program outcomes.</p>	<p>FTB will complete an analysis of the payment methodologies for GNB employees receiving loss of earnings (salary continuation or 85 per cent) while on approved claim. The analysis will include benefits provided to injured workers, costs to government and any implications to collective bargaining. The analysis will also look at program outcomes across the Parts and any correlation or impact from prevention programming and return to work initiatives in the respective Parts. The analysis will align with work in progress to revise the Workers' Compensation Policy (AD-3109). This analysis is not intended to prescribe a change to the current payment methodologies.</p> <p>This recommendation is underway.</p> <p>Update: Work in response to recommendation is underway. Policy AD-3109 revisions are complete with a MEC scheduled to be presented for cabinet approval by December 2025.</p>

NAME AND YEAR OF AUDIT AREA WITH LINK TO ONLINE DOCUMENT	RECOMMENDATIONS	
	TOTAL	IMPLEMENTED
Volume I – Performance Audit 2022 (issued June 2022) https://www.agnb-vgnb.ca/uploads/volume_translations/25/report/Agrepe.pdf	14	14
Volume III – Financial Audit 2022 (issued November 2022) https://www.agnb-vgnb.ca/uploads/volume_translations/31/report/Agrepe.pdf	9	9
Volume I – Performance Audit 2021 (issued October 2021) https://www2.gnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2021v1/Agrepe.pdf	5	5
Volume II – Performance Audit 2021 (issued February 2022) https://www2.gnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2021v2/agrepe.pdf	1	1
Volume III – Financial Audit 2021 (issued February 2022) https://www2.gnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2021v3/agrepe.pdf	9	7
Volume II – Performance Audit 2020 (issued February 2021) https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2020V2/Agrepe.pdf	4	1
Volume III – Financial Audit 2020 (issued February 2021) https://www.agnb-vgnb.ca/content/dam/agnb-vgnb/pdf/Reports-Rapports/2020V3/Agrepe.pdf	9	8

REPORT ON THE *PUBLIC INTEREST DISCLOSURE ACT*

As provided under section 18 (1) of the *Public Interest Disclosure Act*, the chief executive shall prepare a report of any disclosures of wrongdoing that have been made to a supervisor or designated officer of the public service for which the chief executive officer is responsible. The Department of Finance and Treasury Board received no disclosure of wrongdoing in the 2024-2025 fiscal year.