



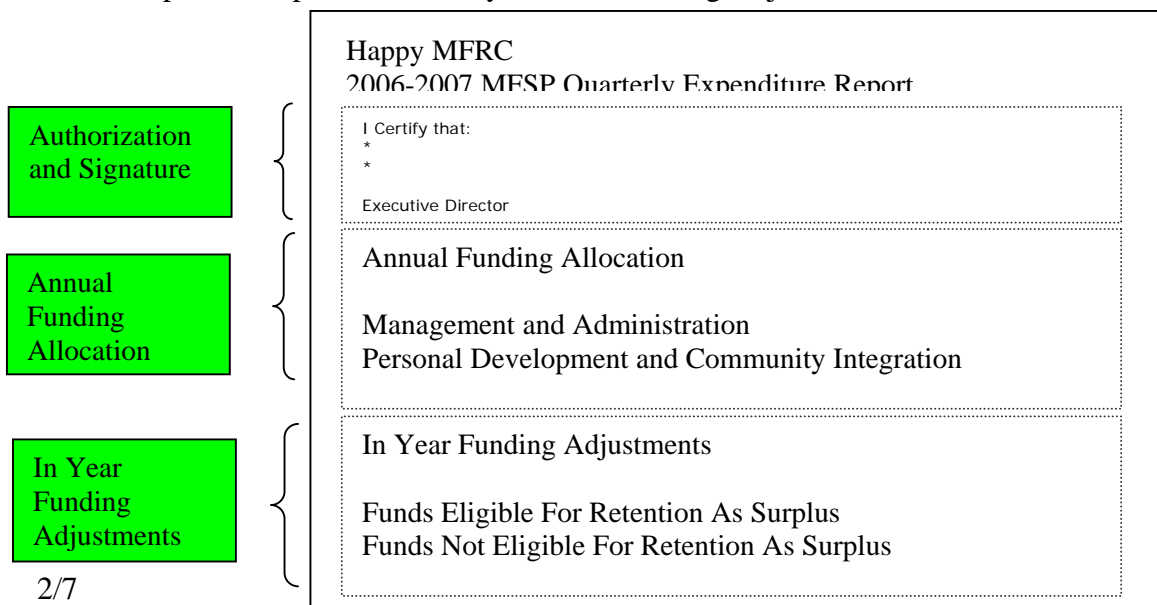
**MFSP Funding
Supplement to the Users' Guide
In Year Funding Adjustments**

1 July 2006

1. There are numerous scenarios in which Canadian/ Military Family Resource Centre (C/MFRC) funding may be adjusted during a fiscal year. A Centre may receive project, professional development or contingency funds, or increased/ decreased annual funding as a result of changes in the overall corporate budget for the Military Family Services Program (MFSP).
2. An In Year Funding Adjustment Notification will be sent in the event that any change is to be made to the funding for a C/MFRC. This notification will detail the amount of funds affected and provide direction pertaining to the expenditure and accountability of these funds. A reduction in funding will not normally entail any additional reporting requirements. Any increase, however, must be reported on the MFSP Quarterly Expenditure Report.
3. C/MFRCs must report on the receipt and expenditure of any additional funds on the MFSP Quarterly Expenditure Report and if applicable, on the Statement of Surplus form. The MFSP Quarterly Expenditure Report has been modified to enable C/MFRCs to complete this task. This supplemental users guide provides step-by-step instructions to report on this funding using the MFSP Quarterly Expenditure Report and to calculate any surplus for reporting on the Statement of Surplus form.

Reporting An In Year Funding Adjustment Increase

4. The key to reporting an In Year Funding Adjustment increase is to recognize whether the funds are or are not eligible for retention as surplus. This will be identified in your In Year Funding Adjustment Notification letter.
5. Funding which augments the annual allocation used to deliver MFSP services, such as additional Prevention, Support and Intervention funding, is usually eligible for retention as surplus. Funding which is allocated for a specific, one-time item such as a project or professional development opportunity is not normally eligible for retention as surplus.
6. The MFSP Quarterly Expenditure Report has three parts: the authorization for submission and signatures, the report on expenditure of the annual funding allocation by funding envelope and the report on expenditure of any In Year Funding Adjustments.



Funds Eligible for Retention as Surplus

7. The In Year Funding Adjustment letter may indicate which Service Category the additional funds have been allocated to. It may also indicate that funds are restricted to a particular service component. In any event, you must allocate these funds to one or more service components. Since this funding is usually considered to augment the annual allocation, Centres are not expected to maintain a separate accounting of the funds at the local level.

8. List the funds to be allocated to each service component on a separate line. For example, if the funds have been designated for Family Separation and Reunion where a portion will be allocated to Personnel Costs and a portion to Outreach, use two lines, and designate an amount for each.

9. When entering the items, list the Service Category name followed by the service component as indicated in the example below. This follows the format of the annual allocation section and facilitates cross-referencing line items when reporting surplus funds.

In Year Funding Adjustments

Funds Eligible For Retention As Surplus

	1st Quarter April - June			2nd Quarter July-September			3rd Quarter October-December			4th Quarter January - March			Fiscal Year Total		
	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	% Spent
Family Separation Personnel Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Family Separation Outreach	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	n/a

10. Insert the amount to be allocated to each line item in the “\$ projection” column in the quarter it was received. Additional funding is normally downloaded in a lump sum and will not impact the annual allocation downloaded quarterly.

In Year Funding Adjustments

Funds Eligible For Retention As Surplus

	1st Quarter April - June			2nd Quarter July-September			3rd Quarter October-December			4th Quarter January - March			Fiscal Year Total		
	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	% Spent
Family Separation Personnel Costs	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	0%
Family Separation Outreach	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	0%
TOTAL	\$0	\$0	\$0	\$6,000	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000	\$0	0%

11. Continue to report on the actual amount of funds expended in each quarter as required in the annual allocation table. When reporting, expend the annual allocation for the component until the fiscal year total equals 100%. This may occur prior to the end of the fiscal year, as in the example below.

FAMILY SEPARATION AND REUNION SERVICE CATEGORY

	1st Quarter April - June			2nd Quarter July-September			3rd Quarter October-December			4th Quarter January - March			Fiscal Year Total		
	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	% Spent
Personnel Costs	\$8,500	\$9,000	\$(500)	\$8,500	\$12,500	\$(4,000)	\$8,500	\$12,500	\$(4,000)	\$8,500	\$0	\$8,500	\$34,000	\$34,000	100%
Outreach, Information, Support and Assistance to CF Family Members	\$125	\$300	\$(175)	\$125	\$125	\$0	\$125	\$75	\$50	\$125	\$0	\$125	\$500	\$500	100%
TOTAL	8,625	9,300	(675)	8,625	12,625	(4,000)	8,625	12,575	(3,950)	8,625	0	8,625	34,500	34,500	100

12. Once you exceed the annual allocation, report any additional expenditure for the year for that component, in the In Year Funding Adjustment table.

13. It is important to deplete all funding in the annual allocation table prior to assigning expenditures to the lower table for In Year Funding Adjustments. Therefore once your percentage expended reaches 100% in the upper table, begin then to report additional expenditures in the lower In Year Funding Adjustment Tables.

In Year Funding Adjustments

Funds Eligible For Retention As Surplus

	1st Quarter April - June			2nd Quarter July-September			3rd Quarter October-December			4th Quarter January - March			Fiscal Year Total		
	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	% Spent
Family Separation Personnel Costs	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$4,500	(\$4,500)	\$5,000	\$4,500	90%
Family Separation Outreach	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000	(\$1,000)	\$1,000	\$1,000	100%
TOTAL	\$0	\$0	\$0	\$6,000	\$0	\$6,000	\$0	\$0	\$0	\$0	\$5,500	(\$5,500)	\$6,000	\$5,500	91.67%

Impact of In Year Funding Adjustments on Statement of Surplus

14. Surplus funds are not automatically calculated using the MFSP Quarterly Expenditure Report. Follow the steps below to calculate the amount of surplus funds to report on the Statement of Surplus form.

Step 1. Calculate the total amount of funds received and allocated to Family Separation and Reunion:

$$\$34,500 + \$6,000 = \$40,500$$

FAMILY SEPARATION AND REUNION SERVICE CATEGORY

	1st Quarter April - June			2nd Quarter July-September			3rd Quarter October-December			4th Quarter January - March			Fiscal Year Total		
	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	% Spent
Personnel Costs	\$8,500	\$9,000	\$(500)	\$8,500	\$12,500	\$(4,000)	\$8,500	\$12,500	\$(4,000)	\$8,500	\$0	\$8,500	\$34,000	\$34,000	100%
Outreach, Information, Support and Assistance to CF Family Members	\$125	\$300	\$(175)	\$125	\$125	\$0	\$125	\$75	\$50	\$125	\$0	\$125	\$500	\$500	100%
TOTAL	8,625	9,300	(675)	8,625	12,625	(4,000)	8,625	12,575	(3,950)	8,625	0	8,625	34,500	34,500	100

In Year Funding Adjustments

Funds Eligible For Retention As Surplus

Step 1:
Received:
\$34,500
+ 6,000
\$40,500

	1st Quarter April - June			2nd Quarter July-September			3rd Quarter October-December			4th Quarter January - March			Fiscal Year Total		
	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	% Spent
Family Separation Personnel Costs	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$4,500	(\$4,500)	\$5,000	\$4,500	90%
Family Separation Outreach	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000	(\$1,000)	\$1,000	\$1,000	100%
TOTAL	\$0	\$0	\$0	\$6,000	\$0	\$6,000	\$0	\$0	\$0	\$0	\$5,500	(\$5,500)	\$6,000	\$5,500	91.67%

Step 2. Calculate the total amount of funds expended in Family Separation and Reunion:
 $\$34,500 + \$5,500 = \$40,000$



FAMILY SEPARATION AND REUNION SERVICE CATEGORY

	1st Quarter April - June			2nd Quarter July-September			3rd Quarter October-December			4th Quarter January - March			Fiscal Year Total		
	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	% Spent
Personnel Costs	\$8,500	\$9,000	\$(500)	\$8,500	\$12,500	\$(4,000)	\$8,500	\$12,500	\$(4,000)	\$8,500	\$0	\$8,500	\$34,000	\$34,000	100%
Outreach, Information, Support and Assistance to CF Family Members	\$125	\$300	\$(175)	\$125	\$125	\$0	\$125	\$75	\$50	\$125	\$0	\$125	\$500	\$500	100%
TOTAL	8,625	9,300	(675)	8,625	12,625	(4,000)	8,625	12,575	(3,950)	8,625	0	8,625	34,500	34,500	100

Step 2: Expended
 $\$34,500$
 $+ 4,500$
 $+ 1,000$
 $\$40,000$



In Year Funding Adjustments

Funds Eligible For Retention As Surplus

	1st Quarter April - June			2nd Quarter July-September			3rd Quarter October-December			4th Quarter January - March			Fiscal Year Total		
	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	% Spent
Family Separation Personnel Costs	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$4,500	(\$4,500)	\$5,000	\$4,500	90%
Family Separation Outreach	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000	(\$1,000)	\$1,000	\$1,000	100%
TOTAL	\$0	\$0	\$0	\$6,000	\$0	\$6,000	\$0	\$0	\$0	\$0	\$5,500	(\$5,500)	\$6,000	\$5,500	91.67%



Be sure to include **all** the In Year Funding Adjustment items allocated to Family Separation and Reunion. Including the Service Category in the line item makes this easier.

Step 3. Calculate the surplus for Family Separation and Reunion:
 $\$40,500 - \$40,000 = \$500$

Step 4. Calculate the surplus for each Service Category. Remember to reduce the total by the amount remaining in Second Language Services, Emergency Child Care and Emergency Respite Child Care as these funds are not eligible for retention as surplus.

Step 5. Add the total surplus funds from each Service Category (less the amount remaining in Second Language Services, Emergency Child Care and Emergency Respite Child Care) and report this amount on the Statement of Surplus form.

Funds Not Eligible for Retention as Surplus

15. List each item on a separate line. Insert the amount to be allocated to each line item in the “\$ projection” column in the quarter it was received. Additional funding is normally downloaded in a lump sum and will not impact the annual allocation downloaded quarterly. Report on the actual amount of funds expended in each quarter as required.

For example, at fiscal year end, calculate all funds remaining, which are not eligible for retention as surplus and report this amount in the appropriate box on the Statement of Surplus form.

Funds Not Eligible For Retention As Surplus

	1st Quarter April - June			2nd Quarter July-September			3rd Quarter October-December			4th Quarter January - March			Fiscal Year Total		
	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	\$ Difference	\$ projection	\$ Actual	% Spent
Personnel Cost Adjustment	\$0	\$0	\$0	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000	100%
Second Language Services- SLT Course	\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$500	(\$500)	\$500	\$500	100%
TOTAL	\$0	\$0	\$0	\$15,000	\$15,000	\$0	\$500	\$0	\$500	\$0	\$500	(\$500)	\$15,500	\$15,500	100%

Reallocating Funds

16. The In Year Funding Adjustment Notification will also indicate whether funds are restricted for a particular purpose. Funds that are restricted may not be reallocated to any other funding envelope.

17. Funds that are not restricted may be reallocated as directed in the Supplement to the Users Guide- Reallocating Funds. http://www.cfpsa.com/en/psp/dmfs/pdfs/RelocatingFunds_e.pdf .