**Employment and Social Development Canada**

**2021-2022**

**Financial Forecasting Guidelines**

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# General Guidelines

## Departmental Financial Resource Management Principles

The following principles should guide the financial forecasting:

* Salary costs are upwards of 80% of most branch/regional budgets.  If we get this part right, it goes a long way towards accurate overall forecasts, therefore it is vital that the Salary Forecasting Tool (SFT) is being kept up to date and accurate for your branch/region.  In addition, SFT is used as a tool to identify employee pay issues due to Phoenix overpayments and underpayments, but if not kept up to date, will not be as useful for this purpose. The department has a legal obligation to ensure it appropriately charges its various budgetary envelopes (i.e. EI, CPP, CRF, Passport cost recovery, recoveries from other entities for agreements under DESDA, and COVID-19 funding). This can only be done by ensuring that employee costs are accurately coded in SFT, and that non-salary costs are correctly coded in myEMS (SAP).
* Planned staffing should be reflective of your approved permanent and temporary budget. It will be essential that current year hiring plans take into consideration the future obligations that indeterminate hiring creates vs term hiring. While the department has received very significant budget over the last several years, it has largely been temporary budget. To minimize disruption in the future, it will be vital that hiring is reflective of the temporary portion of your budget.
* Estimates for significantly decreased attrition and turnover, as well as reduced travel forecasts, should be incorporated as an offset to your planned salary spending.
* Any emerging pressures must be supported by a short business case, including a description of the pressure, substantiated costs, and alignment to current departmental priorities.
* Any financial flexibility should be declared as early as possible in order to make the most effective use of departmental resources, and to realign funding to priority activities as early as possible. This will be particularly important in the current environment.  Please do not wait until P6 or P8 to report surplus budget.
* As per the ESDC Budget Establishment Strategy presented to PMB on March 4, 2021, a 2.45% corporate contribution has been applied to branch / regional A-Base budgets in order to replenish the corporate reserve after funding permanent pressures. For the current year, A-base budgets have been reduced, but have also been offset by an equivalent increase to B-base. The permanent reduction officially starts in fiscal year 2022-23. This should be taken into consideration for the multi-year forecasting exercises at P6 and P8.

## Accountability

ADMs are accountable for the accuracy of their respective forecasts and the accuracy of data found in the Salary Forecasting Tool and are required to attest to their submissions. Financial Management Advisors (FMAs) are also required to certify the accuracy and completeness of the financial information presented, and ensure due diligence has been performed and any concerns are identified and documented.

For that purpose, a forecast approval is required, with both the branch/region ADM and FMA signatures, and if financial pressures are being brought forward, a business case is required.

In addition, ADMs will be accountable for exercising diligence by ensuring that their budget forecasts (salary and non-salary) are based on a fair and realistic assessment of current and future plans for their organisation.

## Departmental Forecasting Calendar

For the 2021-22 fiscal year, the periodic review exercises will be completed for periods 3, 6, 8, and 10, for current year operating and grants and contributions (Gs&Cs) budgets. Multi-year forecasts will also be required for periods 6 and 8, as they are the starting point for the upcoming initial budget allocation process.

The Departmental Forecasting Calendar(Annex A) provides an overview of timelines for the production of the Departmental Financial Report (DFR). In addition, forecast due dates, established and communicated by FMAs, must be respected in order to ensure branch/region results are included in the financial system data retraction, and ultimately in the DFR.

## Canada Pension Plan Administrative Costs Forecast

In order to be able to segregate the departmental overall forecast by source of funds (i.e. Consolidated Revenue Fund (CRF), Employment Insurance (EI) Operating Account, and the Canada Pension Plan (CPP)), and ensure the department is respecting its funding authorities, a CPP administrative costs forecast is required for periods 6, 8 and 10. Further direction will be provided to FMAs regarding this exercise prior to period 6.

# Forecasting Process

Forecasts must be recorded and consolidated using myEMS (SAP) forecasting tools:

* Salary Forecasting Tool (SFT) for personnel forecasting.
* Non-salary forecasting tool for non-personnel forecasting.
* Business Intelligence (BI) Surplus/Deficit report for the consolidation of both personnel and non-personnel forecasts and to submit ADM approved results, including variances explanation.

In addition, a multi-year financial analysis is required to ensure that workforce management plans are aligned with future year budget reference levels, and for effective long-term planning.  For this reason, multi-year forecasting will be required and included with the financial review exercises for periods 6 and 8. FMAs will receive a specific template at the beginning of these periods for completion and submission to CRM.

SFT information for future years should be as up-to-date as possible, since it is the starting point to establish future years forecasts. Additional information, not yet recorded in the system, can also be taken into consideration in order to adjust the SFT amounts accordingly.

O&M information such as commitments and expenditures should also be as up to date as possible and if needed, corrected in a timely manner (i.e. JV, de-commitments) as required. **This must be done on an ongoing basis** since O&M commitments consume free balance and if not up to date, may create flexibility issues throughout the year, and especially at year-end.

The following sections present the main steps of the forecasting process.

## Forecasting Process Initiation

The Corporate Resources Management (CRM) team prepares the forecasting process as per the following steps:

* The Chief Financial Officer (CFO) sends a call letter to ADMs at the beginning of the fiscal year to launch the departmental forecasting process.
* CRM records the Approved potential funding for planning purposes budgets in myEMS (SAP) Funds Management (FM) module in the appropriate budget version. Financial Management Advisors (FMAs) then distribute the budget to lower levels before the beginning of each forecasting period.
* Current year budget and Approved potential funding for planning purposes are copied at month-end in a separate budget version in myEMS (SAP) for forecasting purposes (i.e. B02, B05, B07, and B09).
* Specific instructions, if required, are sent to FMAs as per timelines identified in Annex A.

## Forecast Preparation and Consolidation

Branch/Regional Management Services (BMS/RMS)[[1]](#footnote-1) and FMAs, in conjunction with Fund Center Managers (FCM)[[2]](#footnote-2), develop and consolidate forecasts as per the following steps. Note that these steps are re-created at each level, ending at the branch/region level.

* FMAs prepare and send a call letter to FCMs and/or BMS/RMS with instructions and timelines.
* BMS/RMS, in conjunction with FCMs, maintain and update the personnel forecast in SFT, by PRI (employee forecast), position forecast (planned staffing) and global forecast. **This must be done on a regular basis**, as soon as the information is available, and not only during forecasting periods as this information is used for various departmental analysis such as salary analysis, pay issues reporting, etc.
* FCMs, with the support of BMS/RMS and/or FMAs, analyze financial data (i.e. budgets, expenditures and commitments) using myEMS (SAP) detailed financial management reports (e.g. BI Commitments and Expenditures and Aging reports, SFT reports, and BI Surplus/Deficit reports), to develop their forecasts accordingly. A [Departmental Forecasting Roadmap](http://iservice.prv/eng/managers/departmental_forecasting/roadmap_index.shtml) is available on iService and provides a detailed overview of the forecasting process for managers. It describes the recommended step-by-step forecasting process to follow and provides links to useful resources.
* BMS/RMS update and adjust commitments (purchase orders, purchase requisitions and funds commitments), expenditures (invoices, journal vouchers (JVs) and interdepartmental settlements (IS)), as required. **This must done on a regular basis**, as soon as the information is available, and not only during the forecasting periods.
* FCMs, with the support of BMS/RMS and/or FMAs, enter their non-personnel forecasts in the non-salary forecasting tool for regular O&M as well as O&M related to: Partnership Agreements (under DESDA), Statutory Funding for Measures in Response to COVID-19, Gs&Cs and Vote-netted authorities (VNR). Note that this only applies for Government Employee Compensation Act (GECA) under Labour branch.
* Personnel and non-personnel forecast data is retracted from SFT and the non-salary forecasting tool, to the FM module of myEMS (SAP), as per the timelines identified in Annex A (approximately one week before the end of the forecasting period), freezing the forecast information in a separate budget version. This facilitates the consolidation of the forecasts at the branch/regional level.
* If global adjustments to the forecasts are required, the FMA will enter these directly in the financial system using FMBB adjustment process. More details on adjustments, including the recommended list of FMBB adjustment types with their respective definitions, can be found in section 3.8 of this document.
* FMAs and/or BMS/RMS, in conjunction with FCMs, consolidate, analyze and review personnel and non-personnel forecasts compared to budgets, and help in identifying required budget transfers, pressures and surplus.
* Budget transfers require approval by both, the sender and receiver ADMs. The same amount must be reported in the sender’s and receiver’s forecasts (in the explanation of variances), and the forecast approval will serve as the ADM approval to process budget transfers. In cases where both parties do not yet agree upon the transfer, the branch/region must forecast full utilization of resources (i.e. no Internal Transfers/Transfer between Branches) until the agreement is confirmed.
* A business case is required for **each pressure being put forward** in the explanation of variances, providing a rationale as to why the branch/region cannot absorb the costs internally. The business case must be submitted to CRM, as per the timelines outlined in Annex A, via the forecasting mailbox: [NC-Forecasting-Mailbox-CRM\_Boîtes-aux-lettres-Prévisions-GRM-GD](mailto:NC-Forecasting-Mailbox-CRM_Boîtes-aux-lettres-Prévisions-GRM-GD), for the DCFO and Chief Financial Officer (CFO) consideration, who, in turn, communicate recommendations to the Deputy Ministers (DMs) for final approval. Note however that the funding of approved pressures is dependent on the availability of departmental resources and can only be evaluated in the context of the overall portfolio financial position.
* Any branch or regional **internal risk management** **should not be brought forward** **as a variance against budget** i.e. should not be part of the variance, and branches/regions should reduce their forecast accordingly by doing an FMBB adjustment before completing the Variance Explanation.
* A surplus should be identified as such in the explanation of variances. A **repatriable surplus** is defined as a budget that can be immediately repatriated at the branch level to be transferred to the Corporate Reserve. A **surplus not repatriable** must be returned to the Corporate Reserve as soon as it becomes available before year-end. **It is important to note that any declared surplus (repatriable or non-repatriable) become part of the departmental financial strategy to absorb other departmental pressures.**
* FMAs are to produce a BI Surplus/Deficit report for their client branch/region, add the explanation of variances, and obtain approval from the ADM. This report must be sent to CRM as per the timelines outlined in Annex A, via the forecasting mailbox: [NC- Forecasting-Mailbox-CRM\_Boîtes-aux-lettres-Prévisions-GRM-GD](mailto:NC-Forecasting-Mailbox-CRM_Boîtes-aux-lettres-Prévisions-GRM-GD). It is essential that an integrity check be performed by the FMA before submitting the branch/regional forecast package to CRM.
* In order to respect the source of funds of the department and to prevent any surprises at year-end, it is important to identify the source of funds of the surplus and deficit.

## Departmental Forecast Consolidation

Departmental consolidation is done using myEMS (SAP) and the BI Surplus/Deficit report received from all branches/regions. The information is consolidated in the Departmental Financial Report (DFR). Based on the departmental financial results and the democratic environment, a financial strategy is proposed and presented to the DCFO and CFO, who, in turn, present it to the DMs and to PMB for final approval.

# Detailed Guidelines

Each FCM who has delegation of authority must enter a forecast for regular operating funds, separately controlled allotments (SCA), service delivery partnerships and agreements, measures in response to COVID-19, G&Cs and VNR. Forecasts must be entered by Fund and CI (forecast group level).

## Approved Potential Funding for Planning Purposes Budget

Budget for Approved potential funding for planning purposes (APFPP) items is recorded in FMBB, based on the distribution received from the responsible NHQ FMA, in a separate budget version. This budget is recorded for forecasting purposes only, with a specific document type and budget type.

During the month prior to the start of the forecasting period, CRM distributes the APFPP budgets at the branch/regional level based on input provided by the lead FMA. Then, FMAs distribute the amounts at the appropriate levels within the branch/region.

The current budget allocated in myEMS (SAP) added to the APFPP budget represents the notional budget against which branches/regions are to forecast.

Below are links to the detailed procedures to increase the notional budget with APFPP (i.e. budget supplement). In addition, Annex B contains technical information for the input of APFPP budget in FMBB. Note that access for these adjustments resides within CFOB.

[FMBB - Risk Management Items Supplements - CRM](http://nspkipws.service.gc.ca/gm/folder-1.11.234382?mode=EU&originalContext=1.11.201013)

[FMBB - Risk Management Items Supplement Transfer - FMA](http://nspkipws.service.gc.ca/gm/folder-1.11.234390?mode=EU&originalContext=1.11.201013)

## Personnel Forecasts

Personnel resources represent a significant portion of the department’s overall budget. It is therefore essential to maintain effective control over these plans and expenditures. In order to achieve this, branches/regions must develop a detailed personnel forecast using the myEMS (SAP) Salary Forecasting Tool (SFT).

The forecast must include plans for each employee whether they are on strength (PRI level) or anticipated (position level), and other high-level forecasts for specific types of expenditures (global forecast).

Each FCM with delegated authority is accountable for personnel forecast information maintained in SFT under their FC[[3]](#footnote-3).

For detailed instructions on how to update SFT, please refer to the [Salary Forecasting Tool Reference Guide](http://iservice.prv/eng/finance/corp_ressource/docs/SFT_Reference_Guide_Business_Process.doc).

### Employee Forecasts (PRI Level)

Employee forecasts (PRI level), refer to employees who are currently on strength in the department.

The employee record (PRI master data) must exist in SFT before creating an event record and a cost assignment. Each employee must have a personnel number (PRI), a last name, a first name and a start date. SFT does not allow the creation of duplicate PRIs.

The employee’s salary information is maintained by forecast event periods, and employees can have multiple forecast events (i.e. staffing actions such as acting, assignment, secondment, leave without pay, etc.) but it is restricted to only one forecast event by assignment period.

Employee forecasts can be created/modified in SFT using the T-Code ZZSF01. Below are links to myEMS (SAP) detailed procedures for the possible actions related to an employee forecast.

Also, note that transactions generated from the pay files received by Public Service and Procurement Canada (PSPC) through Phoenix pay system are recorded in myEMS (SAP) based on the financial information of the employee in SFT (i.e. the transactions are posted by PRI, with the financial coding assigned in the forecast events).

Because there is a direct link between the posting of the personnel expenditures (pay) and the employee coding information in SFT, **it is crucial that SFT be updated as soon as a staffing action is known** and not only during forecasting periods. If not done on time, adjustments (corrections, JVs) will be required.

[Create an Employee Forecast and Cost Assignment](http://nspkipws.service.gc.ca/gm/folder-1.11.3492?mode=EU&originalContext=1.11.199336)

[Modify a Cost Assignment](http://nspkipws.service.gc.ca/gm/folder-1.11.261042?mode=EU&originalContext=1.11.201012)

[Delete an Employee Forecast](http://nspkipws.service.gc.ca/gm/folder-1.11.3655?mode=EU&originalContext=1.11.199336)

[Delete a Cost Assignment](http://nspkipws.service.gc.ca/gm/folder-1.11.4523?mode=EU&originalContext=1.11.199336)

### Performance Pay Forecasts

As expenditures for performance pay are paid out in the following fiscal year, a Payable at year-end (PAYE) is created, based on the estimated amount for this type of payment. The PAYE amount is determined based on the forecasted amount in SFT in CI[[4]](#footnote-4) (FGC) 91125. Therefore, all anticipated performance pay must be forecasted at the PRI level using a One-Time Allowance.

Generally, performance pay should be paid by the department where the eligible employee is on strength on March 31 (regardless of the amount of time spent in that department), unless there is an agreement instructing differently.

Note that there is a substitution rule in SFT where the PAYE and the actual payment for performance pay will not show in SFT for confidentiality/sensitivity purposes.

Below is a link to the latest Treasury Board Secretariat (TBS) Performance Management Program (PMP) for Executives. The Office of the Chief Human Resources Officer (OCHRO) usually updates this document in January/February of each fiscal year.

<https://www.canada.ca/en/treasury-board-secretariat/services/performance-talent-management/performance-management-program-executives.html>

### Cash out of Vacation leave Forecasts

Forecast for cash out of vacation leave must be recorded in SFT under One-time Allowances Forecast Group (FG) 91035 (Pay in lieu of). TBS has provided that vacation and compensatory leave payouts will not be automatically cashed-out in 2021, unless requested by the employee.

### Personnel Forecasts Exclusions

The following personnel costs must be excluded from personnel forecasts, as these are Treasury Board (TB) liabilities. These expenditures are recorded under separate funds, as follow:

Fund B099:

* Maternity/Parental Leave Benefits;
* Entitlement upon cessation of service or employment;

Fund A140:

* Employee Benefit Plan (EBP) Payments.

Also, all employees on Secondment Out (salary identified as recoverable in SFT) and Transferred Out are excluded from the forecast.

Overpayments related to Pay Issues should not be included in personnel forecasts, as funding will be received from Treasury Board Secretariat (TBS) at year-end.

### Collective Agreement Increases

Rates of pay are updated in SFT once collective agreements are ratified and paid accordingly. Additional information regarding collective bargaining forecasts and budgets will be shared separately as required.

### Planned Staffing (Position Forecasts)

A forecast by position (planned staffing) should be created when there is a need to forecast for:

1. Existing vacant positions;
2. Positions that will become vacant in the future;
3. Newly created positions;
4. An employee for whom the PRI is not yet available in SFT (**Note that as soon as the PRI is available in SFT, the planned staffing needs to be deleted accordingly to avoid a duplicate forecast for the same employee).**

Generally, for the first three cases listed above, a planned staffing forecast should only be created when the employee that will fill the position is unknown. If the employee that fills the position is internal to the department and exists in SFT, the forecast should be entered directly in that employee’s forecast by adding an event.

As previously mentioned, **it is crucial that SFT is updated as soon as staffing actions are known and that start dates are reviewed on a regular basis to have forecasts that are more realistic**. These updates must be done on an ongoing basis and not only during forecasting periods. This avoids having duplicates in SFT (i.e. forecast by position and forecast by employee for the same person).

Position forecasts are amortized on a monthly basis, i.e. forecasts will decrease on a prorated basis over the course of the year if plans do not materialize.

Planned positions (unclassified) are created when the FCM determined that additional positions, that have not yet been created, are required in his/her organization. Classified positions have to go through the Human Resources (HR) process, independently from SFT. FCMs will also need to complete the HR documentation required to support the staffing request (i.e. forms, justifications, etc.).

A planned staffing forecast should be created for the following staffing actions only:

* Acting for more than four months (if the person is unknown);
* Appointment (Indeterminate and Term);
* Deployment;
* Secondment In (from OGD);
* Casual Employment;
* Student Employment;
* Part-time Worker.

It is mandatory to identify, for each planned staffing, the Planned Staffing Type Code (see Annex B) which determines whether the planned staffing is internal or external; and the Anticipated Staffing Action to the best of the manager’s knowledge at the time of the creation of the planned staffing. **Since planned staffing identified as “Internal to branch/region” is not automatically excluded from forecasts, an adjustment must be recorded in FMBB (using budget type (FAPS)) when consolidating the forecast at the branch level, to reduce the overall branch/region forecast and to ensure that the effect of this planned staffing is nil.** Note that FMBB adjustments must be properly identified using the appropriate Planned Staffing Type code (i.e. INT BR/DG; INT DEP/MIN; INT PS/FP; EXT PS/FP; PRI/CIDP).

Below are links to myEMS (SAP) detailed procedures for the possible actions related to a position forecast:

[Create a Position Number](http://nspkipws.service.gc.ca/gm/folder-1.11.3500?mode=EU&originalContext=1.11.199336)

[Modify a Position Number](http://nspkipws.service.gc.ca/gm/folder-1.11.3703?mode=EU&originalContext=1.11.199336)

[Create Planned Staffing Forecast](http://nspkipws.service.gc.ca/gm/folder-1.11.3508?mode=EU&originalContext=1.11.199336)

[Modify Planned Staffing Forecast](http://nspkipws.service.gc.ca/gm/folder-1.11.3659?mode=EU&originalContext=1.11.199336)

[Delete Planned Staffing Forecast](http://nspkipws.service.gc.ca/gm/folder-1.11.3671?mode=EU&originalContext=1.11.199336)

### Global Forecasts

Global forecasts (high level forecast) are used for specific types of expenditures that are paid to employees but forecasted at a higher level (FC[[5]](#footnote-5) level as opposed to PRI level). This should only be used for the following types of expenditures:

* Overtime (CI 91115)
* Retroactive Pay (CI 91140)
* Separation & Term (incl. WFA) (CI 91145)
* Minister’s Car Allowance (CI 91160)
* Pride & Recognition (CI 91165)
* Other Personnel (CI 91110) (see Annex C for detailed GL accounts)
* Transition Pay (CI 91003)

In addition, the CI (FGC) 91112 Other Personnel Non-PRI Specific costs can be used to forecast specific types of expenditures (i.e. specific GL accounts listed in Annex C) that are not currently being posted in SFT. This type of forecast should be done through an adjustment in FMBB and commitments should be done manually.

Global forecasts should not be used for any other type of forecasted expenditures. For example, performance pay, acting pay, increments and planned staffing should not be forecasted using Global forecasts. These types of expenditures should be included in the Employee forecast (PRI level) or Position forecast (planned staffing).

Global forecasts should be recorded using the FC where the actual expenditure will be posted. This avoids un-forecasted amounts when reconciling actuals with forecasts.

Note that this type of forecast represents an annual amount and will not be prorated as the year progresses (but can be modified/adjusted throughout the year). If the fiscal year is not specified, the forecast will be perpetual.

Below are links to myEMS (SAP) detailed procedures on global forecasts. Please also refer to the [Commitment Item](https://dialogue/grp/dfcu-ucfm/FCM_GCF_2122/FCM_GL_Commit_EN.pdf) (CI) section of the Financial Coding Manual for the list of GL accounts that roll-up to each CI.

[Display Global Forecast](http://nspkipws.service.gc.ca/gm/folder-1.11.3520?mode=EU&originalContext=1.11.201012)

[Modify a Global Forecast](http://nspkipws.service.gc.ca/gm/folder-1.11.3675?mode=EU&originalContext=1.11.201012)

[Delete a Global Forecast](http://nspkipws.service.gc.ca/gm/folder-1.11.3683?mode=EU&originalContext=1.11.201012)

### Personnel Commitments (Personnel Reservation) under BI

MyEMS (SAP) does not generate personnel commitments. Manual commitments should not be created for personnel expenditures, with the exception of pride and recognition expenditures as they are processed using an acquisition card.

For reporting purposes, and to account for the fact that there are no personnel commitments in myEMS (SAP), BI reports include Personnel Reservations, which is a calculated field that provides the personnel outstanding commitments in the event that all plans materialize. The Personnel Reservation calculation is as follows: SFT Forecasts excluding Planned Staffing minus Personnel Actuals.

## Non-Personnel Forecasts

Non-personnel forecasts include the following items:

* Operations and Maintenance (O&M) including Separately Controlled Allotments (SCA), Service Delivery Partnership Agreements (under DESDA) and Measures in Response to COVID-19;
* Grants and Contributions (Gs&Cs); and
* Vote-Netted Revenue (VNR) (credit portion of the recovery).

Detailed non-personnel forecasts, by Fund and CI (forecast group level 3), must be entered in the non-salary forecasting tool for each FC for which a manager has delegation of authority.

To determine the non-personnel forecast, a FCM must consider YTD expenditures, outstanding commitments and plans. All expenditures and commitments are to be verified and, if needed, corrected in a timely manner (i.e. JVs, de-commitments). **This must be done on an ongoing basis.**

The [Commitment Item (Forecast Group Code)](https://dialogue/grp/dfcu-ucfm/FCM_GCF_2122/FCM_GL_Commit_EN.pdf) section of the Departmental Financial Coding Manual provides the CI (forecast group) structure to be used for O&M forecasting purposes in the non-salary forecasting tool.

The non-salary forecasting tool is available through the Portal, under the Budgeting & Forecasting or the Manager Self-Service tab, in the Forecasting folder.

### Forecasting Input Screen (FR11)

The non-salary forecasting tool Forecasting Input Screen (FR11) is used to enter and maintain non-personnel forecasts by FC, Fund, CI, for Forecast Types: O&M, Program Funds and VNR. F00 is the version used for inputting and is accessible up to the retraction date identified in the Departmental Forecasting calendar (Annex A).

The Forecasting input screen includes the notional budget (budget and Approved potential funding for planning purposes items), YTD commitments (commitments and actuals), the prior period forecast, the new forecast, and a variance.

Forecast amounts, comments, and attachments are copied in the non-salary forecasting tool from one period to the next. However, a complete review at each period is required.

Non-salary forecasting functionalities include:

* Forecast details

The forecast details can be used to add additional details when entering a forecast against every CI within a FC. The detailed information can be summed up to provide the overall forecast amount.

* Comments

The comments function can be used to add and maintain additional information. The comments are entered at the CI level and are saved within the FC forecast.

* Document attachment

A document can be attached to provide additional/supporting information. The documents are attached at the Fund level and are saved within the FC forecast.

* Change log

The Change log can be used to track/monitor any forecast update/modification to a fund center forecast. The Change log displays all the updates that were made at the Fund and CI level within a FC.

Click [here](http://nspkipws.service.gc.ca/gm/folder-1.11.316746?mode=EU) for myEMS (SAP) detailed procedures on the non-salary forecasting tool.

### Forecasting Input Report (FR12)

The non-salary forecasting tool Forecasting Input Report (FR12) is used to report the non-personnel forecast and information that has been entered in the Forecasting Input screen (FR11), by FC, Fund, CI, Forecast Version (From F01 to F12 or current forecast under F00) and Forecast Type (O&M, Program Funds, VNR). In addition to summary forecast amounts, this report has the ability to report on comments and detailed forecast items. The non-personnel forecast and information can be exported to Excel or PDF to be printed.

### O&M Commitments

Fund commitments in myEMS (SAP) are to be used only to reserve budget for specific situations such as:

* A memorandum of understanding (MOU) with other government departments/ agencies or with other levels of government;
* Postage and Courier Services;
* Reimbursement to employees:
* Membership fees except fees relating to an employee’s collective agreement;
* Reimbursement of tuition;
* Hospitality/Event Expenses;
* Conference fees.
* Common System for Grants and Contributions (CSGC) Funds Commitment interfaced through Partner Systems;
* Grants & Contributions (G&C) commitments used for non-CSGC G&C;
* Travel Commitments for non-public servants travel;
* Non-Salary Interdepartmental Settlement (IS) including training with Canada School of Public Service (CSPS).

A vendor number should be input for all funds commitments. This will enable the ability to convert automatically any unused balance into a PAYE at year-end, if applicable.

Other types of purchases should be made either by using an acquisition card or via the establishment of a contract (purchase order/purchase requisition). These "reserved" funds are then committed with the financial coding used to pay the invoice (no manual commitment required).

### Travel, Hospitality, Conference and Events Forecasts

Deputy Heads must approve annual budgets for travel, hospitality, conference and event costs, ensure there are adequate departmental control mechanisms for these costs, and disclose them on the departmental website, including information on variances from previous years. Branches/regions are held accountable to a single ceiling amount that may be managed within the four components (travel, hospitality, conference, and events), thereby allowing some operational flexibility.

Forecasts for Travel, Hospitality and Conferences are monitored to ensure branches/regions do not exceed approved spending ceilings.

Also, note that all consultant costs related to travel must be charged to a travel GL account as opposed to being charged to the applicable consultant GL account.

### Centrally-Managed Cost Pools (CMCP) Forecasts

All departmental CMCPs roll-up to a separate FC code for budgetary control purposes. For forecasting purposes however, the FCMs responsible for the CMCPs will need to input their forecast in the non-salary forecasting tool, under the appropriate CMCP FC.

### Learning Investment Fund (LIF)

All non-personnel investments in learning, training and developmental activities must be coded to Fund B011 and be used with a [learning code](http://iservice.prv/eng/college/index.shtml).

Branches and regions are to forecast their full requirements under Fund B011. Branches/regions are free to top up their LIF budget by transferring funds from their operating budget (B001) to their LIF budget (B011). Branches and regions (LIF participants only) are required to identify any funding pressures, or surplus resources, for the period as reallocations and adjustments will be made as required.

Please note that:

1. As per [ESDC *Second Official Language Learning Guidelines*](http://dialogue/grp/learning-apprentissage/Shared%20Documents/CLG-ESDC%20Second%20Language%20Learning%20Guidelines%20-%20November2016.pdf), the costs of the related control measures must be included in the responsible manager’s forecast and a transfer of funds from the operating budget B001 to the LIF budget B011 must be done to cover these costs, as required.
2. *Guidelines on* [*Departmental Learning Investment Fund (LIF) allowable and non-allowable charges*](http://dialogue/grp/learning-apprentissage/Shared%20Documents/CLG-POL-LIF-Allowable-Bil.pdf) summarize the types of expenses covered by the LIF.
3. Guiding principles are now available to support the [*management of the LIF*](http://dialogue/grp/learning-apprentissage/Shared%20Documents/CLG-POL-Guidelines-LIF-Mgmt-Jun2019-EN.pptx) at the corporate and Branch/Regional levels.
4. Branches and regions (LIF participants only) cannot use the initial allocation of the LIF budget (B011) to supplement the branch/region operating budget (B001), unless the transfer involves funds previously moved from the operating budget to top up the LIF.

A Learning Investment Fund (LIF) **business case** is required for any LIF requirement that exceeds the initial LIF allocation received from Human Resources Services Branch (HRSB) (College@ESDC) and for which the branch/region is unable to fund from their existing resources. In addition to the business case, the **explanation of variances form** should also provide a brief rationale as to why the branch/region cannot absorb internally.

## Service Delivery Partnership Agreements (under DESDA) Forecasts

Budget for activities related to Services Delivery Partnerships is allocated using restricted spending authority funds (under Funds A401 to A411 and A449). Though these are considered statutory expenditures, they are to be forecasted in the same way as regular operating funds. As such, salary related forecasts for these activities should be detailed using the SFT, while non-personnel related forecast should be included in the non-personnel forecasting tool under “Forecast Type O&M”. Note that only permanent and major agreements (over $1M) have been segregated into separate funds. The low dollar partnerships are all included under one fund (A449) and are forecasted through FMBB only (see section 3.4.1 below for detailed information).

The department has cost recovery authorities for the following Service Delivery Partnerships:

* Customized Information Services (A401)
* Passport (A402)
* Passport Modernization (A403)
* ePassport (A404)
* Passport Receiving Agents (A405)
* Biometrics (A406)
* Temporary Foreign Workers (A407)
* Reservists (A408)
* Web (A409)
* Veteran Affairs Canada (A410)
* Public Health Agency of Canada (A411)
* Fisheries and Oceans Canada (A412)
* Passport Delivery Operations Center (A413)
* Other (A449)

### Low-dollar Service Delivery Partnerships (Fund A449) Forecasts

Low-dollar service delivery agreements have been grouped together into one fund (A449) and must be forecasted differently due to system constraints about cost splitting. As such, salary forecasts for employees working on these smaller service delivery partnerships will continue to be coded to regular operating funds (B001) in SFT. Then, in order to align properly forecasts and budgets, a forecast adjustment in FMBB will be required during the periodical forecasting exercises to increase forecasts against fund A449 and reduce the forecasts against fund B001 for the equivalent amount.[[6]](#footnote-6)

Non-salary forecasts for low-dollar agreements should be included in the non-personnel forecasting tool under Forecast Type O&M (fund A449).

## Vote-Netted Revenue (VNR) Forecasts

Budget for activities for which ESDC has net voting authorities is allocated using regular operating fund B009. Therefore, forecasts for these activities are also part of the regular operating funds forecasts (Forecast Type O&M).

However, since surplus for these activities cannot be used for other purposes, the financial situation of VNRs needs to be isolated from the rest of the regular operating funds financial situation. In order to do so, a forecast of the anticipated VNR recovery amount (credit portion) is required for Fund B606 and is to be entered in the non-salary forecasting tool (Forecast Type VNR), by FMAs, as follows:

* Separate Personnel (CI 96101) and O&M (CI 96102) VNR recovery forecast; and
* In absolute value (positive amount – even though it is a credit).

Adjustments in FMBB are also to be recorded in absolute value (positive amount). However, in myEMS (SAP) FM module and consequently in the BI Surplus/Deficit report, the VNR recoveries will be presented as negative amounts (as they are credits and are reducing the departmental bottom line).

Currently, the department has net voting authority only for the Government Employees’ Compensation Act (GECA).

## Measures in Response to COVID-19 Forecasts

### Budgeting

Regular operating or statutory budget for measures in response to COVID-19 are allocated to the branches and regions using the distribution and appropriate financial coding provided by the lead FMA.

### Forecasting

Similar to all other ESDC programs, forecasts are required at each forecasting period (P3, P6, P8 and P10) using the applicable COVID-19 financial coding.

**Salary forecasts:**

1. All **Salary** forecasts should be forecasted against COVID-19 specific coding (Fund, FA and Internal Order) when possible. The process will differ depending on the following two (2) situations:
2. For employees who have been reassigned 100% to one of the COVID-19 measures, a temporary reassignment must be recorded in the Salary Forecasting Tool (SFT) using the applicable COVID-19 measure financial coding. The forecasts will be reported automatically under the right initiatives/program (Functional Area) and source of funding (Fund).
3. For employees NOT reassigned to a COVID-19 measure financial coding in SFT, such as employees who report their time in CATS, or employees who are dedicating some time (or overtime) to COVID-19 specific initiatives but have not been formally reassigned to COVID-19 coding in SFT (due to the level of effort); a forecast adjustment will be required (FMBB adjustment) to realign the forecast from the existing employee coding in SFT to the correct initiative/program (Functional Area) and source of funding (Fund).

FMBB Adj (-) under the existing employees coding in SFT (Fund, FA)

FMBB Adj (+) under the new initiatives/program coding (Fund, FA)

*\*The recommended naming convention to use for the forecast adjustment is: COVID-19 (under Header Text field) and Adj. to account for realignment to COVID (under Text field).*

**Non-Salary forecasts:**

Non-Salary forecasts must be entered in the non-salary tool under the appropriate COVID-19 financial coding\*.

*\*The functional area component does not exist in the non-salary forecasting tool.*

**Benefits (transfer payments):**

No forecast is required for statutory funding (benefits paid to citizens or organisations).

## Grants and Contributions Forecasts

ESDC has many grants and contributions (Gs&Cs) programs that are funded through two sources of funds: CRF and EI Part II. It is essential to provide an accurate representation of expenditures, commitments and plans against a specific G&C budget. Consequently, all necessary corrections (i.e. JV, de-commitments) must be actioned in a timely manner. Forecasts must be entered in the non-salary forecasting tool (Forecast Type Program Funds) at the lowest FC (i.e. FC in which expenditures and commitments will be posted), and for each G&C. Note that regional forecasts and explanations of variances must be submitted by province.

Forecasts are retracted from the non-salary forecasting tool back to the myEMS (SAP) FM module, as per the timelines identified in Annex A (approximately one week before the end of the forecasting period), freezing the forecast information in a separate budget version.

Regional Gs&Cs forecasts with explanation of variances are to be submitted to the Programs Operations Branch (POB) FMA via the forecasting mailbox (draft version acceptable) as per the timelines identified in Annex A (approximately 9 days before the end of the forecasting period). Note that any subsequent changes after the submission date must be communicated to the POB FMA and will need to be recorded as an adjustment in FMBB if approved. The POB FMA will be reviewing provincial forecasts to determine the overall forecast for each program accordingly. Results will then be presented to the POB ADM, for approval, prior to the end of the forecasting period.

## Forecast Adjustments

During the forecasting exercise, it is recommended to do modifications to forecasts directly in the appropriate forecasting tool (SFT or the non-salary forecasting tool) and at the lowest level possible, to ensure the integrity of the information in our official system of record.

**The option of entering a forecast adjustment directly in FMBB should only be used in the following cases:**

* If an adjustment is required after the retraction date of forecast data from the forecasting tools (SFT and the non-salary forecasting tool) back to the FM module;
* If a negative personnel forecast adjustments (such as attrition, slippage, forecasted leave without pay, internal to branch/region planned staffing, etc.) is required and cannot be accounted for directly in SFT;
* To forecast for Low-dollar Service Delivery Partnerships (Fund A449) and to reduce the Regular Operating forecasts accordingly (Fund B001);
* To forecast for measures in response to COVID-19 and to reduce the Regular Operating forecasts accordingly (Fund B001).

These types of adjustments are entered in FMBB, by FMAs, in a separate budget version (for forecasting purposes) with a specific document type and budget type (FADJ for regular adjustments and FAPS for adjustments related to planned staffing). The adjustments can be made at the branch/regional level but it is imperative that they are made at the Fund and CI level.

To enable the analysis of forecasting adjustments at the departmental level, a standard naming convention has been established for Forecasting Adjustments entered in FMBB:



Adjustments for reasons not listed above should be identified with a clear and intuitive Header text and Text, to assist in the review and analysis of forecasting adjustments.

Planned staffing identified as **internal to branch/region** in SFT should have a counterpart in the FMBB adjustments to cancel the dollar value of this type of planned staffing since it should have a nil effect on forecasts at the branch/region level (see Annex B).

The impact of FMBB adjustments on overall forecast amounts can be viewed, as soon as they are posted, using the FM report ZKFM\_Z300, as opposed to BI reports which are updated overnight and available the next day.

Below are links to the myEMS (SAP) detailed procedures for the possible actions related to forecast adjustments. In addition, Annex B contains technical information for the input of forecast adjustments in FMBB.

[Forecast Adjustments Supplements](http://nspkipws.service.gc.ca/gm/folder-1.11.234398?mode=EU&originalContext=1.11.197254)

[Forecast Adjustments Returns](http://nspkipws.service.gc.ca/gm/folder-1.11.234402?mode=EU&originalContext=1.11.197254)

## Variance Explanations and ADM Forecast Approval

The BI Surplus/Deficit report (FM23) is used to provide the variance explanation between the budget and the forecast. FMAs must extract the branch/region financial situation using the BI Surplus/Deficit report and manually add a section at the bottom of the report providing detailed explanations of the variance using the following 2 categories:

* Internal Transfers including OBAs, Transfers between Branches, Transfers between Funds/Business Lines, Transfers with Corporate Reserve and other adjustments (budget adjustments). The section’s subtotal also needs to be manually reported in the Forecast Approval report. The Net Variance reported from BI added to this subtotal equals the branch/regional results that will be presented in the DFR and ultimately, to PMB (surplus/deficit of the branch/region).
* Deficit (pressures) and Surplus (repatriable and not repatriable): a control total at the bottom of the report ensures that all pressures and surplus are explained.

In addition, the Forecast Approval report, which summarizes the branch/region financial situation, must also be produced and approved by the ADM.

Digital signature is highly recommended and is the preferred option. Please click [here](https://iservice.prv/eng/imit/catalogue/dig-elec-signatures/digital/index.shtml) for detailed instructions on how to approve a document using a digital signature.

The updated versions of the Variance Explanation template as well as the Forecast Approval form are posted on the CRM SharePoint at each forecasting period.

Once completed and signed by both the ADM and the FMA (including printed names), a copy of both reports must be submitted to CRM, as per the timelines outlined in the Departmental Forecasting Calendar (Annex A), via the forecasting mailbox: [NC-Forecasting-Mailbox-CRM\_Boîtes-aux-lettres-Prévisions-GRM-GD](mailto:NC-Forecasting-Mailbox-CRM_Boîtes-aux-lettres-Prévisions-GRM-GD).

# ANNEX A – 2021-22 Departmental Forecasting Calendar



# ANNEX B – FMBB Budget Entry

**Approved Potential Funding for Planning Purposes Budget (APFPP)**

To adjust the notional budget for APFPP items in budget version Bxx. This is entered by CRM and distributed by FMAs within the month, prior to the start of the forecasting period.

The following codes are to be used in FMBB for the entries:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **By** | **Process** | **Document Type** | **Version** | **Budget Type** |
| CRM | Supplement | FB1 (Forecast Bgt) | B02 / B05 / B07 / B09 | FADJ |
| FMA | Supplement | FB2 (Frcst Supl Trsfr) | B02 / B05 / B07 / B09 | FADJ |

**Forecast Adjustment**

To adjust the forecast in FMBB in forecast version FXX. This is entered by the FMAs, directly at the appropriate level (no distribution). This step may occur before or after the forecasts are retracted from SFT and from the non-salary forecasting tool to FMBB.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **By** | **Process** | **Document Type** | **Version** | **Budget Type** |
| FMA | Supplement  (to increase forecast) | FF1 (Forecast) | F03 / F06 / F08 / F10 | FADJ; and  FAPS for Planned Staffing |
| FMA | Return  (to decrease forecast) | FF1 (Forecast) | F03 / F06 / F08 / F10 | FADJ; and  FAPS for Planned Staffing |

**Important Note**:

The basic design principal for the FADJ/FAPS input is that the Supplement process is used to enter an increase to budget or forecast and the Return process is used to enter a decrease to forecast (what would be a negative adjustment to forecast). However, note that Returns are to be entered in absolute values (i.e. positive amounts).

Subsequently, the distribution of a FADJ/FAPS is either a distribution of a Supplement or a distribution of a Return, where the sender is a negative amount and the receiver is a positive amount. Note that transfer process cannot be used and the distribution of a “net amount” (Supplement – Return) is not possible.

Note that FMBB adjustments relating to Planned staffing must be properly identified using the appropriate Planned Staffing Type code (i.e. INT BR/DG; INT DEP/MIN; INT PS/FS; EXT PS/FP; PRI/CIDP) as they impact how planned staffing is reported to senior management.

**Planned Staffing Type Codes:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Acronym** | **Description** | **When to use** | **Impact on Forecasts** | **Required Forecast Adjustments\*** |
| **INT BR/DG** | Internal to the branch/ region | For position to be staffed by an employee who is already employed within the branch/region. | This has no impact on the forecasted salary cost for the branch/region or the department. | 1. Identify the total planned staffing tagged to PS Type Code “INT DR/DG”; 2. Create a Return Planned Staffing Forecast Adjustment (FAPS) for this amount to decrease the planned staffing forecast. |
| **INT DEP/MIN** | Internal the department but external to the branch/ region. | For position to be staffed through an internal deployment, assignment or other internal recruitment process. | This represents a net increase in forecasted salary costs for the branch/region but does not affect the department’s overall salary forecasts. | No forecast adjustment required at the branch/region level except when total planned staffing forecast for this PS Type code must be revised after the retraction date for a given forecasting exercise.  *\* An adjustment will be done by CRM to negate the impact of this type of planned staffing at the departmental level.* |
| **INT PS/FP** | External to the department but in Public Service. | For position to be staffed through deployment, secondment-in or other recruitment from an ODG. | This represents a net increase in forecasted salary costs for the branch/region, as well as the department. | No forecast adjustment required at the branch/region level except when total planned staffing forecast for this PS Type code must be revised after the retraction date for a given forecasting exercise. |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Acronym** | **Description** | **When to use** | **Impact on Forecasts** | **Required Forecasting Adjustments\*** |
| **EXT PS/FP** | External to Public Service | For position to be staffed through external recruitment process. | This represents a net increase in forecasted salary costs for the branch/region, as well as the department. | No forecast adjustment required at the branch/region except when total planned staffing forecast for this PS Type code must be revised after the retraction date for a given forecasting exercise. |
| **PRI/CIDP** | Pending PRI Creation | Employee on strength but no PRI available in SFT. | This represents a net increase in forecasted salary costs for the branch/region, as well as the department. However, because these employees are currently on strength, this amount should be removed from the planned staffing and added to regular salary forecasts. | 1. Identify the total planned staffing tagged to PS Type Code “PRI/CIDP”; 2. Create a Supplement Forecasting Adjustment (FADJ) for this amount to increase regular salary forecasts; 3. Create a Return Planned Staffing Forecast Adjustment (FAPS) to decrease the planned staffing forecasts. |

# ANNEX C – Other Personnel Categories – GL Accounts

**Global Forecast – Other Personnel – CI 91110**

A forecast for Other Personnel should only be created for the type of expenditures that will be posted to the following GL accounts:

* Lump Sum Payment - Indeterminate Employees (GL 521105)
* Lump Sum Payment - Determinate Employees (GL 521205)
* Non-Standard Hours Premium (GL 521301)
* Retroactive Pay – Pay Equity (GL 521921)
* Compensatory Allowances for Employee Expenses (GL 523101)
* Pay Equity Allowances (GL 523301)
* Pay Equity Interest (GL 523311)
* Equalization Adjustment (GL 523501)
* Other Specified Allowances (GL 523561)
* Supplementary Employee Benefits (GL 524201)
* Other Supplementary Personnel Costs (GL 524401)

**FMBB Forecast – Other Personnel Non-PRI Specific cost– CI 91112**

A forecast for Other Personnel Non PRI Specific cost should only be created for the type of expenditures that will be posted to the following GL accounts:

* Shared Cost Programs - Payments to OGD - Personnel costs (GL 525111)
* Shared Cost Programs - Recoveries from OGD - Personnel costs (GL 525112)
* Incremental costs - Payments to OGD - Personnel costs (GL 525121)
* Incremental costs - Recoveries from OGD - Personnel costs (GL 525122)
* Reallocation of expenses and costs within ESDC - Charges - Personnel costs (GL 525202)
* Reallocation of expenses and costs within ESDC - Recoveries - Personnel costs (GL 525203)
* Customized Information Services (CIS) – Internal Charges - Personnel costs (GL 525211)
* Customized Information Services (CIS) - Internal recoveries - Personnel costs (GL 525212)
* GECA Administration - Compensation Claim Expenses - ESDC Employees (GL 526701)
* General administrative services costs - Payments to OGD - Personnel costs (GL 525101)

General administrative services costs - Recoveries from OGD - Personnel costs (GL 525102)

# ANNEX D – BI Reports and Documentation

|  |  |
| --- | --- |
| [**myEMS (SAP) Portal BI Reports**](https://masge-myems.service.gc.ca/irj/portal) **for FMA and BMS (under Reporting tab)** | |
| FM05 Outstanding Commitments (Aged) (Analysis) | Display outstanding commitments (aged), by Fund Center and/or by Fund for a specific fiscal year. |
| FM06 Commitments and Expenditures (Analysis) | Display commitments, actuals, and/or outstanding commitment amounts by Fund Center and/or by Fund for a specific fiscal year. |
| FM28 Budget Analysis (Analysis) | Display multi-year budget report by Fund Center and/or by Fund and/or by Commitment item etc. |
| FM23 Surplus Deficit – Current (Analysis) | Display forecast information for a Fund Center against the current budget (version 0 by default), including commitments and actuals. |
| [**myEMS (SAP) Portal BI Reports**](https://masge-myems.service.gc.ca/irj/portal) **for Managers (under Manager Self-Service tab)** | |
| SFT – Summary Forecast and Expenditures | This report provides an overview of the total forecast by Employee, Planned Staffing and Global for the whole fiscal year, including current expenditures (employee and global only). It allows for a quick review of the unspent forecasts, which can then be analysed in-depth using the detailed reports. |
| SFT – Employees Summary | This report provides a detailed view of the total forecast for each Employee for the whole fiscal year, including current expenditures. |
| SFT – Global Summary | This report provides a detailed view of the total forecast by Global component for the whole fiscal year, including current expenditures. |
| SFT – Planned Staffing Summary | This report provides a detailed view of the total forecast for each Planned Staffing position for the whole fiscal year. |
| SFT – Detailed Forecast | This report provides a detailed view of the total forecast for each Employee, Planned Staffing position and Global component for the whole fiscal year. |
| SFT – Detailed Forecast and Expenditures | This report provides a detailed view of the total forecast for each Employee, Planned Staffing position and Global component for the whole fiscal year and including current expenditures (employee and global only). It allows for in-depth monitoring of salary forecasts and actuals, including the reconciliation of forecasts and expenditures at a given point in time using the “Reconcile forecast to” function. |
| FM101 – Free Balance Report | This report provides an overview of funds available by Fund Center against the current budget, including commitments and actuals. This report is used to analyze and monitor free balance on an ad hoc basis and should be used on a day-to-day basis. |
| FM201 – Surplus/Deficit Report | This report provides a detailed and a high-level view, by commitment item group and by Fund Center, the forecast information against the notional budget (approved budget and approved potential funding for planning purposes), as well as commitments and actual expenditures. There are four different layouts for this report. This report is used to analyse, monitor and present consolidated forecast information and should be run during the quarterly forecasting exercises at P3, P6, P8 and P10. |
| FM301 – Commitments and Expenditures | This report provides a detailed view, by Fund Center and Fund, of outstanding commitments and actual expenditures. This report is used to analyse and monitor commitment and expenditures on an ad hoc basis and should be used on a regular basis. |
| FM302 - Outstanding Commitments (Aged) | Display outstanding commitments (aged), by Fund Center and/or by Fund for a specific fiscal year. |

|  |  |
| --- | --- |
| **BI and the non-salary forecasting tool Instructions** | |
| BI FM Reporting | <http://nspkipws.service.gc.ca/gm/folder-1.11.197275?mode=EU> |
| Non-salary forecasting tool | <http://nspkipws.service.gc.ca/gm/folder-1.11.197254?mode=EU> |

# ANNEX E – Chief Financial Officer Branch (CFOB) Key Contacts

|  |  |
| --- | --- |
| **FMA** | **Client** |
| TANGUAY, Sylvie | Minister of Employment, Workforce Development & Disability Inclusion |
| Minister of Labour |
| Minister of Seniors |
| Minister of Accessibility |
| Minister of Families, Children & Social Development |
| Deputy Minister of ESDC |
| Deputy Minister of Labour |
| Chief of Accessibility |
| Commissioners |
| Corporate Secretariat |
| Legal Services Branch |
| Public Affairs and Stakeholder Relations Branch |
| Internal Audit & Entreprise Risk Management Branch |
| CMCP - Legal Services |
| GILLIS, Chris | Skills and Employment Branch |
| WANG, Jennifer | Income Security and Social Development Branch |
| Learning Branch |
| Policy Horizons Canada |
| MADRID, André | Labour Program |
| Strategic and Service Policy Branch |
| ERDMAN, Adam | Chief Operating Officer |
| Integrity Services Branch |
| Program Operations Branch |
| CMCP - Vital Events Linkages |
| CMCP - Cyber Authentication |
| DESGAGNÉ, Sébastien | Citizen Services Branch (including Passport) |
| VINET, Josée | Transformation Management |
| ASSAAD, Ghassan | Benefits and Integrated Services |
| CMCP - CPP Medical Expenses |
| CMCP - EI Warrants |
| CMCP - Pension Printing & Postage |
| NDIAYE PEREIRA, Rose Marie | Chief Financial Officer Branch |
| CMCP - Corporate Fleet |
| CMCP - NCR Real Property Operations |
| OGD (EI/CPP Recoveries) with Fund B096 - PSPC |
| OGD (EI/CPP Recoveries) with Fund B097 - CSPS |
| OGD (EI/CPP Recoveries) with Fund B098 - TBS |
| Human Resources Services Branch (incl. SC College) |
| CMCP - Workers Compensation |
| NGUYEN, Minou | Innovation and Information Technology Branch |
| CMCP - Personal Computing Devices |
| CMCP - Maintenance |
| CMCP - Software Acquisition |
| CMCP - Managed Print Services |
| OGD (EI/CPP Recoveries) with Fund B095 - SSC |
| CMCP - National Accommodation Plan |
| SPENCER, Sherry | Atlantic Region |
| THÉRIAULT, Gaston | Quebec Region |
| DI PALMA, Rose | Ontario Region |
| CHEN, Linda | Western Region |
| **CRM** | |
| LAFLEUR, Annie | Executive Director, Corporate Resource Management |
| GOUDREAU, Isabelle | Manager, Corporate Resource Management |
| BÉLEC, Valérie | Team Lead, Corporate Resource Management |
| CRM Forecasting Mailbox | [NC-Forecasting-Mailbox-CRM\_Boîtes-aux-lettres-Prévisions-GRM-GD](mailto:NC-Forecasting-Mailb@hrdc-drhc.net) |

1. Regional Management Services (RMS) may or may not be included in certain steps depending on determined roles and responsibilities. [↑](#footnote-ref-1)
2. Throughout this document, the term Fund Center Manager (FCM) may also include designates. [↑](#footnote-ref-2)
3. In SFT, Fund Center (FC) is referred to as Cost Center (CC). [↑](#footnote-ref-3)
4. In SFT, Commitment Items (CI) are referred to as Forecast Group Codes (FGC). [↑](#footnote-ref-4)
5. In SFT, Funds Center (FC) is referred to as Cost Center (CC). [↑](#footnote-ref-5)
6. Expenditures must be realigned to Fund A449 on a monthly basis through a JV at the latest 5 working days before the end of the month. [↑](#footnote-ref-6)