

that the staffing process is able to supply personnel to fill newly created positions. MCBA will assist originators in calculating the common service, accommodation, and training transfer price, as applicable, in consultation with the appropriate divisions.

**Transfers out of (Minor) Capital:** As mentioned earlier, minor capital is not part of the department's OB for the 1993-94 fiscal year (it will be for the 1994-95 fiscal year). Through proposals to the PMB, managers may transfer funds from their code vote 050 allocation if they are willing to incur a 3% transfer premium. Managers should consult with their AMA, who will make the necessary arrangements with MCBA and MFR for the transfers.

**Transfers in/out of Overtime:** If managers transfer funds into their overtime budget, this will result in their being charged with the 20% TB transfer price in addition to the funds identified for transfer. Before any transfers out of overtime are approved, PMB will want to be assured that systems are in place to properly track and record overtime payments so there is an assurance that funds will be available to meet all overtime commitments.

#### **Carryover of Lapsing Funds**

Under the OB regime, departments are authorized to carry forward to the following fiscal year eligible lapsing funds up to two percent of their April 1st reference levels (note: this will not take effect until the 1994-95 fiscal year once lapses from 1993-94 are identified). In principle, each branch will be provided with its lapses in Code Vote 014 (Other Operating costs), Code Vote 017 (LES salaries) and Code Vote 050 (Minor capital) allocations. The base on which the eligible carry forward is calculated will exclude forced lapses.

The amount to be carried over will be based on the final Public Accounts figures normally issued in October. Branches will be notified of the amounts that are eligible for inclusion in the department's Supplementary Estimates, following confirmation by Treasury Board. Managers must be aware that the department may carry over up to 2%, but each branch may lapse more or less than this amount. Branches who return lapsing funds (with the exception of forced lapses) at mid-term or third quarter will be given priority access to any funds rolled over by the department. Any over-expenditure by a branch will be deducted from that branch's budget in the following year.

#### **Person-Year Decontrol/Reporting on the Size of the Public Service**

As indicated in the Definitions section, the consumption of human resources will be decontrolled under the OB regime. There will, however, be a continuing need for reporting human resource consumption according to the definition of FTEs. It should be pointed out that Treasury Board will be monitoring the growth of FTEs closely and may take regulatory action if the growth pattern becomes alarmingly high.