

Submitting your Electronic Municipal Annual Expenditure Report (MAER) for the Canada Community-Building Fund Program (CCBF)

Electronic Customized MAER for Use by Saskatchewan Municipalities with a 2016 Census Population Greater than 1,500

1. Open the customized MAER excel document you received from the Ministry.
2. Verify that the Opening Balance is correct. It should match the Ending Balance reported on last year's MAER, and as verified by the Ministry.
 - If you believe your Opening Balance is incorrect, it is very important to contact the Municipal Infrastructure and Finance Branch and have it investigated.
3. Fill in the highlighted areas of the report, along with the Certification by Municipality. Before entering data remember the following:
 - All numbers must be entered as positive. The formulas in the spreadsheet take care of the addition and subtraction.
 - No field may be left blank. If no dollar amount is being claimed, a "0" (zero) must be entered.
4. Click in the box beside Interest Earned and enter the amount if you have any interest to report. If you do not have interest to report enter a "0" (zero). Note that if a municipality did not have to submit a MAER for one or multiple years prior to the current MAER, the municipality should report a catch-up amount of Interest Earned when it next files a MAER.
5. The Infrastructure Investment Plan (IIP) number(s) and Plan Title(s) you are required to report on will already be filled in, along with their respective Canada Community-Building Fund Budget, Expenditures Previously Approved, and Canada Community-Building Fund Budget Remaining amounts. These are projects that have been previously approved and have not been reported as "Complete" on a prior year's MAER. If an IIP is not listed on your MAER, then it has not been approved as of December 31 of the reporting year and, as a result, project expenditures cannot be reported.
6. On page 1, for each IIP and Plan Title listed:
 - Click in the highlighted box beneath the column Claim for Current MAER and enter the total actual expenditures being claimed for the year.
 - This figure may exceed the Canada Community-Building Fund Budget Remaining for the project. If your claim exceeds the Canada Community-Building Fund Budget Remaining, you must request a revised CCBF allocation for the project. Refer to step 8 below regarding Revision of Estimated Cost. If you do not know your total Canada Community-Building Fund Budget Remaining, please contact ccbfprogram@gov.sk.ca.
 - If there are no expenditures to claim, enter "0" (zero). If you report "0" (zero) expenditures, you must provide a detailed explanation by email, fax or mail as to why no work was completed on the project.
 - If an IIP is a regional project, report only the portion of the expenditure your municipality is responsible for and that is being funded under the Canada Community-Building Fund and not the total cost of the whole project.
 - If expenditures were incurred in a previous year for an IIP that was approved in this reporting year, accumulate and report all of those expenditures you wish to claim on this year's MAER. Expenditures incurred in years prior to which the IIP was approved can only be claimed in the reporting year that the IIP was approved.

7. On page 2 – Project Status Information, answer the following for each IIP and Plan Title listed:
 - Is the project complete and ready for use? Select “Yes”, otherwise select “No”.
 - Is this the final claim for this project? Select “Yes”, otherwise select “No”.
 - If you answered “Yes” to the above two questions, the project status will default to “Complete”; otherwise, it will default to “Incomplete”.
 - Enter the Date Completed or Estimated Date to be Completed.
 - If the Project Status defaulted to “Complete”, this date cannot be greater than December 31 of the reporting year.
 - If the Project Status defaulted to “Incomplete”, this date must be greater than December 31 of the reporting year.
8. On page 3 – Revision of Estimated Cost (Complete in Excel format), answer the for each IIP and Plan Title listed:
 - Cost change? Indicate if the estimated costs on the project have changed since the previous year by choosing “Yes” or “No”. If “Yes”:
 - Select an explanation from the drop-down menu (Scope Change, Revised Cost, CCBF Allocation, or Other Funding);
 - Complete the Revised Estimate fields, in the next row, for Cumulative CCBF Funding, Cumulative Municipal Funding and Cumulative Other Funding; and
 - Send a detailed explanation of the reasons for the cost revision by email, fax, or mail.
 - Note that the project status column will be pre-populated as “Complete” or “Incomplete” based on the information you entered on page 2. If you wish to change the project status, you must do so on page 2 using the instructions within step 7.
9. Under Certification by Municipality, the duly authorized signing officer for the municipality must:
 - Read the certification statement;
 - If agree that the information being submitted is correct, enter their full name, working title or position, and full name of the municipality;
 - Sign and date the form (must be signed by the municipal official and not your auditor); and
 - Provide a contact phone number.
10. Submit your completed MAER with:
 - A detailed explanation of the reasons for the revised costs (if applicable);
 - A detailed explanation as to why no work was completed on a project where there are no related expenditures claimed for the year; and
 - Either:
 - An auditor’s report if your total project expenditures for the reporting period are more than \$15,000; or,
 - If your total project expenditures for the reporting period are \$15,000 or less, a completed [Invoice Listing form](#), in Excel format with copies of all invoices related to the claimed expenditures and copies of the deposit advice or official documentation to verify other funding that may have been received.

If the MAER is incomplete, future Canada Community-Building Fund payments may be withheld.

Supporting documentation should be submitted via email, fax, or mail to:

Government of Saskatchewan

Municipal Infrastructure and Finance Branch

Email: ccbfprogram@gov.sk.ca

Fax: 306-787-3641

Mail: 500 – 1855 Victoria Avenue
Regina SK S4P 3T2