

# Museum Reference Guide

## NPP Standard Operating Procedures



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## Terms and Definitions

Accounting – The process of analyzing and systematically recording in terms of money, transactions, and events which are, in part at least, of a financial nature, and of summarizing, reporting, and interpreting the results thereof.

Director General Morale and Welfare Services (DGMWS) – leads the NPP organization established in 1996 to develop, administer and deliver Public MW Programs with the support of Public Funding provided through Chief Military Personnel (CMP), and to manage and administer NPP programs and activities on behalf of the Chief of Defence Staff (CDS).

Donation (Gift) – is a voluntary transfer of property by the donor without expectation of any benefit in return. (Other than public acknowledgement, if agreed to by both parties)

Entity – means any constituted activity that presents a complete set of financial statements.

Indebted to CFCF – means the Entity and/or the Entity's Subsidiary has an outstanding Canadian Forces Central Fund (CFCF) loan or overdraft in their Consolidated Bank Accounting (CBA).

Morale and Welfare (MW) Programs – programs administered exclusively by CFMWS, with Public and NPP resources, in support of the chain of command, to enhance the well-being of Canadian Force members and their families, thus contributing to the operational readiness and effectiveness of the Canadian Forces (CF).

Museums – collections of memorabilia and artefacts that preserve and interpret Canadian military heritage to increase a sense of identity and esprit de corps within the CF.

Non-Public Funds – the money component of Non-Public Property.

Non-Public Property (NPP) – is defined in Section 2 of the *National Defence Act* (NDA) and governed by Sections 38 to 41.

NPP MW Programs – MW programs that may have a Public component and receive a specified level of Public support less than 100%. All MW programs that are not Public MW programs as identified in the A-PS-110-001/AG-002 are NPP MW Programs.

Non Public Property Accounting Manager (NPPAM) – refers to the senior NPP accounting person at each base.

Outlet – a component of an entity.

Public Funds – funds controlled by the *Financial Administration Act* (FAA) and for this manual, the funds appropriated for DND.

## **References**

Canadian Forces Administrative Order (CFAO) 27-5 Canadian Forces Museums

[Canadian Forces Museums – Operations and Administration – A-AD-266-000/AG-001\(CFP-266\)](#)

[Donation Policy](#)

[Morale and Welfare Programs in the Canadian Forces – Public Support to Morale and Welfare Programs and Non-Public Property Manual A-PS-110-001/AG-002](#)

[NPP Contracting Policy](#)

[NPP Fraud Prevention Handbook and Questionnaire](#)

[NPP Travel Directive](#)

[Primary Accounting Contacts](#)

[Policy and Procedures for NPF Accounting A-FN-105-001/AG-001](#)

[Sponsorship Support Policy](#)

[The Chief of Defence Staff Delegation of Authorities for the Financial Administration of Non-Public Property \(NPP\)](#)

[The New Deal – Modernizing Non-Public Property Administration](#)

### Purpose of this document

1. The purpose of this document is to provide an easy to understand reference guide for Canadian Forces' Museums.

### General Information

#### Status of Canadian Forces (CF) Museums

2. As per A-PS-110-001/AG-002, CF Museums are not Morale and Welfare (MW) programs administered through CFMWS, but are NPP programs. CFAO 27-5 states CF Museums are NPP activities and as such are subject to the NPP accountability framework. CFAO 27-5 also identifies the Public support to CF Museums.

3. In addition to the definition and Public support described in the A-PS-110-001/AG-002, the CF Museums Operations and Administration A-AD-266-000/AG-001 further describes the status of CF Museums.

4. The [A-FN-105-001/AG-001](#) is the governing authority for the policy and procedures related to Non Public Funds (NPF) Accounting.

5. Currently Military Regular and Reserve Force Unit Museums shall be considered to be independent financial entities exclusive of the Base/Wing/Unit Fund with a separate Entity, Outlet, and Sub-Outlet (EOS) structure and accounting records. This means Museums are accounted for as separate distinct entities independent of Base/Wing/Unit Fund thus all museums will receive monthly, a full set of financial statements including Balance Sheet, Income Statement/s, and Cash Flow Statement.

6. These statements will be sent within ten working days after each calendar month end from the local NPP Accounting Manager (NPPAM) to the Museum Curator and other applicable authorities.

#### Unit Identifier Entity Outlet Sub-Outlet (UIEOS) Structure

7. Each museum within the NPP accountability framework is assigned a UIEOS structure for their individual entity. This structure is comprised of 5 different numbers. The first two digits or UI represent the support base of the museum as listed in either the A-AD-266-000/AG-001 or changed at local management's request. The next number representing the entity is always a nine for museums. For the outlet/sub-outlet number the Regular Force museums range from 50 to 74 while Reserve Force museums range from 75 to 99. Listed at Annex A to this document are all Museums and their applicable UIEOS within the NPP accountability framework. Of note is that each museum receives a block of 5 possible UIEOS's. For instance the Maritime Command Museum in Halifax is UIEOS 11950. This means that 11950, 11951, 11952, 11953, and 11954 can be used to represent different operations within that museum.

UIEOS 11955 would represent a second Regular Force museum located at Base Halifax.

### Contact Information

8. The NPPAM is the [primary contact](#) for support related to questions pertaining to the NPP accountability framework. Each NPPAM is supported by a Regional Accounting Manager (RAM).
9. The applicable RAM should be consulted on any issues of a complex or urgent nature.
10. The Finance Division Senior Manager Projects may be contacted for any NPP accounting question or for particular concerns or interpretations of information contained within the Museum Reference Guide.
11. Trevor Cloney, Finance Division Senior Manager Projects - Museum OPI  
[Cloney.Trevor@cfmws.com](mailto:Cloney.Trevor@cfmws.com)  
(902) 721-8709  
CSN 721-8709

### NPP Museum Communication

12. The basic structure of each NPP Museum and communication mapping is outlined at Annex B of this document. Both Reserve and Regular Force museums follow this same structure. The only real difference depends on whether the Museum is supported /sponsored by a Base/Wing or a Unit. If the Museum is supported/sponsored by a Base/Wing then the chain of command is headed by the Commanding Officer of the Base/Wing whereas if the museum is supported/sponsored by a Unit the chain of command is headed by the Unit Commander. In either case, the Museum Committee must answer to the Base/Wing or Unit Commander with respect to NPP matters. A vital part to the communication map for museums is that the Museum Curator who is responsive to the Committee is also in constant communication with the NPPAM. The NPPAM in turn reports to the RAM. The RAM reports directly to the Director of Accounting while being the point of contact for the Base/Wing /Unit Commander on matters related to NPP Accounting.

### Taxation Status

13. NPP activities such as messes, SISIP FS, Base Fund, and all other NPP facilities are operated under the *National Defence Act*. Non-Public Funds are under the control of the Chief of the Defence Staff and therefore controlled by the Crown. Since the Crown is not taxable by provincial legislation, it follows that messes, CANEX, Base Fund, and all other NPP activities are also exempt from such legislation. However,

federal authorities have directed that all federal departments and agencies will collect and remit federal and provincial sales taxes.

14. After discussions with the Canada Revenue Agency, it has been agreed that all NPP activities shall be considered 100% commercial in nature for the purpose of GST/HST. As such, this allows us to claim 100% of GST/HST paid on all our purchases, regardless of the nature of the activity for which purchases were made. Any charitable arm of a museum is not covered under this agreement nor is it a NPP activity.

### **Canadian Forces Central Fund (CFCF) Interest and User Fees**

15. As each museum is accounted for as an independent financial entity they have the ability to earn interest on their share of the funds deposited in the CFCF Consolidated Bank Account (CBA). The bank amount is clearly annotated on the monthly financial statements under "Bank Account" within the Balance Sheet. The revenue generated is shown on the income statement under the title "CFCF Interest."

16. The current interest rate options include a flat 3% annually, paid monthly on the Bank Balance less than or equal to the Museum's CFCF Liabilities which include any outstanding loans given to the entity by Headquarters (HQ). For the amount in the bank account that is greater than the CFCF liabilities there are four individual options. These options follow:

- a. A flat 3% annually, paid monthly;
- b. The Bank of Montreal (BMO) prime rate plus 0.25% annually, paid monthly;
- c. The CFCF rate of return on its investment portfolio less 0.5% paid annually; or
- d. Any combination of the above three options

17. These options are calendar year from January to December. Each year in November or December DGMWS sends out a letter asking which interest option the Museum would like to select for the upcoming year and also provides historical data on the Bank of Montreal prime rate as well as the historical rate of return earned by the CFCF.

18. With the implementation of the "New Deal" for the 2011/2012 accounting year user fees for both accounting and human resources will not be allocated to the individual entities. The only user fee remaining is the fee associated with coverage in the Consolidated Insurance Program (CIP). As in the past these charges will be based on a Base/Wing/Unit's share of the overall NPP assets along with their sales volume. This means that each Base/Wing/Unit will be charged a certain premium for all their

NPP assets to be covered in the program. It is at the discretion of each Base/Wing/Unit Commander to establish how these premiums will be allocated to the NPP entities within their respective Base/Wing/Unit. Therefore, dependent upon how each Base/Wing/Unit decides to allocate the CIP premiums it is possible that a Museum will be charged an annual CIP premium which will be actioned monthly in the museum's financial statements.

### Consolidated Insurance Program (CIP)

19. [Chapter 11 of A-FN-105](#) provides more details of what is covered as part of the CIP program and what is expected from the museums.
20. Further information on the [CIP](#) can also be found on the CFMWS website.

### Alienation of Non Public Property

21. As per A-PS-110-001/AG-002 chapter 2, paragraph 12, "The NDA provides that NPP shall be used for the benefit of serving members, former members, their dependants, or for any other purpose approved by the CDS. Section 39 (3) of the Act also provides that, except as authorized by the CDS, "no gift, sale or other alienation or attempted alienation of non-public property" is effectual to pass the property therein. The policy is to ensure that funds are expended in a context free of any alienation IAW the NDA. This policy applies to all NPP and is not restricted to cash and cash equivalents. As per CFAO 27-6, NPP funds can be expended with the express approval of the Chief of the Defence Staff (CDS), in the manner and to the extent approved by him.

### Delegation of Financial Authority

#### Delegation of Authority

22. [\*The Chief of The Defence Staff Delegation of Authorities for Financial Administration of Non-Public Property\*](#) (referred to as the NPP Delegation document) sets out the policy and standards related to NPP financial commitments. It also identifies the positions that are delegated NPP financial signing authority by the Chief of The Defence Staff (CDS).

23. Table 5 (Local NPP) of the NPP Delegation document sets out the authority given to each Base/Wing/Unit Commander with respect to commitment, contract authority, and payment approval authority. Note 2 of Table 5 (Local NPP) is of significant importance and states, "To assist in administering their NPP responsibilities,



Task Force, Base, Wing and Small Unit Commander may delegate their authority in writing, with an information copy to CFO.”

24. Thus, for the museums they must receive delegated authority from their applicable Base/Wing/Unit Commander via Annex A of the NPP Delegation document. Refer to the NPP Delegation document for an example.

25. The NPP Board has endorsed the implementation of a broad educational/training package to ensure that commanders and staff are appropriately prepared to assume their NPP responsibilities. Effective 1 October 2012 any individual who has not completed the NPP Certification Course relevant to their duties will no longer be eligible to have signing authority for NPP.

26. After the Museum Curator and/or other applicable staff are delegated authority for financial administration they must officially accept the responsibility by filling out Annex C of the NPP Delegation document. Refer to the NPP Delegation document for the template to be used.

27. According to Annex C of the NPP Delegation document, the incumbent must have read and understood the *Guidance for Contracting in Support of Morale and Welfare Programs*, *NPP Travel Directive* and *NPP Relocation Directive* before accepting authorities and responsibilities. These can be found here:

[NPP Contracting Policy](#)

[NPP Travel Directive](#)

Word copies of Annex [A](#) and [C](#) of the NPP Delegation document can also be found online.

28. Once signed it is returned to the Local Base Accounting Office who holds the originals on file and sends the information to the National Accounts Payable Office (NAPO) who updates the information in the National Database.

29. Paragraph 7 of the *CDS Delegation of Authorities for the Financial Administration of NPP* must be followed when making financial commitments and entering into contracts. It states, “Approving authorities shall only make commitments, contracts or other arrangements which will result in an expenditure of Non-Public Funds (NPF) in circumstances where there is both an approved requirement and a sufficient unencumbered balance available to discharge any financial obligation resulting from that commitment, contract or other arrangement, in an approved budget for which the approving authority is responsible.”

30. This means that even with Annex A and Annex C (of the NPP Delegation document) completed the expenditure will only be approved if it has been budgeted for and there is an unencumbered balance available in the applicable expense account.

Therefore it is imperative that each Museum has an approved NPP budget for each fiscal year. The budget is what allows the local NPP accounting office to approve payments. In addition, the entity must have an available unencumbered cash balance. Unencumbered cash is defined as cash less current liabilities.

31. For the museums this means that they should be monitoring the actual expenses against their approved budget periodically throughout the year to ensure they are on track. If it seems that the budget was too low then a request would be required to modify the approved budget. Once modifications are approved they will be uploaded into the accounting system.

32. Each year a budget template in Microsoft Excel mirroring the financial statements produced in the accounting system is developed by the National Financial Reporting Office (NFRO) which is sent to the local NPPAM who subsequently sends the blank budget to the applicable Museum Authorities including but not limited to the Museum Curator. This normally takes place in December of each year. The budgets approved by the Base/Wing/Unit authorities are expected to be returned to the local NPPAM in March at the latest to be uploaded for the new accounting year which begins in April.

NOTE: For expenditures made with Directorate of History and Heritage (DHH) grants the budgeting process is deemed to be complete as it is equal to the total amount discharged by DHH for the grant.

33. In November 2011, the Finance division published the [NPP Fraud Prevention Handbook and Questionnaire](#). It is intended as an initial step in communicating the existence of the NPP Fraud Prevention Strategy and is a reference for Base/Wing/ Unit Commanders, managers, supervisors, and employees to assist in understanding preventing, detecting fraud, waste and abuse of NPP. All individuals who manage NPP activities are encouraged to read the documents to identify high risk areas for losses of resources through fraud, waste, abuse, mismanagement and to assess the adequacy of preventative measures and controls.

### Contracting

34. The [Non-Public Property Contracting Policy](#) is issued under the authority of the CDS. The NPP Contracting Policy applies to all individuals involved in the tendering, approving, and signing of contracts that involve expenditure of NPF and is to be read in conjunction with the *CDS Delegation of Authorities for the Financial Administration of Non-Public Property*.

35. The principles guiding the NPP contracting process are:

- a. Contracts are to be awarded on a competitive basis. Non-competitive contracts should rarely be awarded and only when competitive options have been exhausted;

- b. Primary importance is to be assigned to meeting the operational requirements of NPP programs and activities;
- c. Contracting activities are to be conducted with care, fairness, and honesty;
- d. Contracting activities are to reflect best business practices; and
- e. Contracts are to provide value for money (where value is determined on both a cost and performance basis).

36. The overarching theme of the policy is that contracts are to be competitively tendered. However, competitive tendering may not be required when one or more of the following circumstances apply:

- a. The need is of pressing emergency/urgency and delay would prevent the contracting authority from meeting operational requirements of NPP programs and activities;
- b. The nature of the work is such that the solicitation of bids would not reflect best business practice, including industry standard practices for all NPP re-sale activities and CANEX concession arrangements as determined by the President CANEX;
- c. There is only one supplier capable of providing the required goods and services or capable of performing the work; and
- d. The competitive tendering process would not result in obtaining the best value for money.

37. Except for resale goods and services in any NPF outlet, the prior written approval of DGMWS is required to enter into any contract that does not meet one or more of the above noted criteria or exceeds the limitations imposed by the *CDS Delegation of Authorities for the Financial Administration of NPP* for direct or non-competitive contracts which have been set as follows:

- a. DGMWS and Associate DGMWS: Unlimited;
- b. Base/Wing Commanders and CFMWS Division Heads: \$50K; and
- c. Others: Up to delegated authorities not to exceed \$10K

### **Information Management/Information Technology (IM/IT) Purchases**

38. IM/IT is defined as all types of NPP computers and computer peripherals, including mobile computing devices, software and any device used on a computer or

network (e.g. Bluetooth technology, memory sticks, etc.) It also includes all types of IM/IT services (including Web hosting and application development) and the hiring of any IM/IT personnel (including contractors and consultants). This particular expenditure falls outside of Personnel, Operations and Maintenance (PO&M) and has its own category called IM/IT Purchases. Table 5 (Local NPP) of the *CDS Delegation of Authority for the Financial Administration of NPP* clearly outlines that only the Chief Information Officer (CIO), Associate DGMWS, or DGMWS Managing Director of NPP can approve IM/IT purchases. Although the policy has since been amended it still remains that only specific individuals within CFMWS HQ can approve IM/IT purchases.

39. These procedures allow the Information Technology Support Services (ITSS) Division to ensure that they can support any new equipment and software that is bought at the local level. The goal is to standardize the computer equipment and software purchased to provide better support as well as ensuring economies of scale when purchasing for NPP entities across the country.

40. The process for Regular Force and Reserve Force Museums is to send an email to the ITSS help desk at [ticket@cfmws.com](mailto:ticket@cfmws.com) outlining the requirement to purchase IM/IT. The help desk will provide the necessary form and guidance on how it should be completed. Once completed, the form is to be returned to the help desk. It is very important to clearly annotate on the form whether the equipment will be on the NPP Network and thus supported by the ITSS Division.

41. Dependent upon whether the IM/IT purchase will be on the NPP Network and supported by the ITSS Division there are two distinct processes:

42. For IM/IT procurement not on NPP network, ITSS will authorize the purchase and send the approved form back to the Museum which allows them to purchase locally. Once the purchase has been made the approved form is sent to the NPPAM along with applicable invoices for the IM/IT procurement.

43. For IM/IT procurement on the NPP Network: ITSS will provide guidance on products available with a recommendation on which product to procure. With the Museum's agreement ITSS will authorize the purchase and initiate procurement. The equipment will be shipped directly to the address provided and expensed against the account listed on the IM/IT procurement form.

44. Of note: when using Directorate of History and Heritage (DHH) grant money for IM/IT procurement the aforementioned processes must be followed.

### **Purchase of Fixed Assets (FA)**

45. [Chapter 28 of A-FN-105](#) is the governing authority on the purchase of Fixed Assets within the NPP accountability framework. Chapter 28 paragraph 3 states, "Expenditures of \$1,000 or more for the acquisition of assets (e.g. furniture, equipment,

buildings, etc) or \$2,000 or more, for the cost of repairs and renovations, that will extend their useful life, are to be charged to a fixed asset account and amortized. When such expenditures are less than these amounts, they are non-capital (operating) expenditures and are expensed directly to an appropriate expense account of the procuring entity. Expenditures used to maintain assets at their original condition are ongoing maintenance and are expensed. Some non-capital expenditures, such as for consumable sports equipment, are expensed; however, they are recorded in a fixed asset account for control purposes.”

46. The completed *CDS Delegation of Authorities for the Financial Administration of NPP* Annex A documents the level of spending allowed by Museum staff when purchasing Fixed Assets. Items more expensive would need the Base/Wing/Unit Commander’s authority as described in Table 5 – Local NPP of the delegation document.

47. A-FN-105 [Chapter 28](#), paragraph 8, sub paragraphs a, b, and c is also relevant to Museums. It states (any reference below in quotes are within A-FN-105 Chapter 28).

48. “The following records and forms will be used to record the acquisition of controlled FA and to identify the responsible agencies for this FA:

- a. **Property Inventory Listing.** (ABACIS FALIST) FA listings will be prepared by the National Fixed Assets Office (NFAO). NFAO shall retain the original and update it for verification purposes. The Non-Public Property Accounting Manager (NPPAM) shall extract a copy and pass to the Property Inventory Holder who shall be responsible for updating his copy;
- b. **Capital Expenditure Request (CER).** (Annex A) The CER serves as the originating manager's request for approval to procure major items and is the source document which, when endorsed by the appropriate approving authority, empowers him to proceed with the acquisition, project or renovation. Other than CANEX, CER’s are not required for expenditures under \$25,000.
- c. **Expenditure Authority.** Although the limitation for the requirement of a CER has been established at \$25,000. (other than CANEX), this does not eliminate the expenditure approval authorities currently imposed by Base Commanders or the requirement for proper recording of FA items as per paragraph 3”

49. This states that although the CER limit has been set at \$25,000 for entities other than CANEX this does not override the approval authorities currently imposed by the Base/Wing/Unit Commander. For instance the Base/Wing/Unit Commander may require a CER to be filled out and approved for all capital purchases greater than \$2K.

50. Verification of fixed assets will be performed on the change of NPF property inventory holders but no less frequently than every two years.
51. Of particular importance to the museums is the process of buying Fixed Assets with DHH grant money. First, the expenditure must be authorized as above based on the delegated authority. The CER is not necessary as long as the funding is coming from a DHH grant. In absence of a CER the letter from DHH outlining the purpose of the grant can be used to authorize the purchase. If the item will be bought outright (all at once) then it is recorded against the applicable Trust Fund account. The asset would be set up in the accounting system under the appropriate class at a nil book value but should include a value for insurance purposes. This ensures that the Museum has an up to date record of all FA's currently in their possession. If the project will have several expenditures then it is classified as a Work in Progress (WIP). All expenditures will be put to the WIP account until the project is completed. Once the project is completed, the WIP account will be closed to the applicable Trust Fund and the FA set up in the appropriate asset class at nil book value.
52. Finally, if the acquisition is partial NPF payment and partial Public payment (via DHH or other) only the NPP portion will be set up as a Fixed Asset and depreciated over its useful life. Essentially CFMWS will only capitalize NPP purchases not Public expenditures. DHH grants are considered to be Public funds.
53. It should be noted that if a Museum is going to spend in excess of \$250,000 in a single transaction then the applicable RAM should be informed to ensure the Central Bank Account (CBA) has the appropriate level of resources required to effect payment.
54. The Fixed Asset chapter (A-FN-105 – Chapter 28) contains a vast amount of information and as such it is highly recommended that all Museum staff read this chapter thoroughly and liaise with local NPPAM and/or RAM to address any questions or concerns they may have. The scope of information is too detailed to be beneficial as part of this reference guide.

### **NPP Corporate Credit Card (CCC)/Petty Cash/Change Funds**

55. As per memo, "Expansion of CCC Program – September 2011" effective 1 April 2012 no payments to suppliers will be issued via cheque or electronic fund transfer if the payment may be made by the NPP CCC. This method ensures suppliers are paid in a timely manner while eliminating fees associated with processing cheques. Furthermore, CFMWS receives a cash rebate based on the usage of the card at the national level. This rebate is allocated to the applicable entities quarterly based on amount charged to the CCC during the relevant period. As of April 2012 the rebate percentage is 1.44% of total CCC Purchases.
56. The NPP CCC is governed by [A-FN-105 Chapter 12](#).

57. In order to obtain a NPP CCC you must follow the procedures outlined in A-FN-105 Chapter 12 paragraphs 11 and 12 and provided below for ease of reference (any reference below in quotes are within A-FN-105 Chapter 12),
58. “As with petty cash and change funds, NPP CCC is issued on the written authority of the appropriate delegated authority outlined in the *CDS Delegation of Authorities for Financial Administration of NPP*.”
59. In order to obtain an NPP CCC, the applicant must complete the application form held at the local Non-Public Funds Accounting Office or found at Annex B, have spending limits authorized as per paragraph 13, and forward to the NPPAM (Base Card Administrator).”
60. Each month the NPP CCC holder must fill out a CCC Recap as outlined in paragraph 19 subsection c, “Monthly, upon receipt of the NPP Corporate Credit Card Statement from the Banking Institution, the user shall complete a Corporate Credit Card Expenditures Recap (Appendix 3 to Annex B) including the proper GL account coding and approval of expenditure recap as per the CDS Delegation of Authorities for Financial Administration of NPP”
61. A Corporate Card Expenditure Recap form can be found at Annex C of this document.
62. It is vital that this recap is done in a timely matter as the financial results will not be reliable without these purchases thus the Museum Authorities will not be able to make informed decisions based on incomplete information.
63. Also of note is that CFMWS is currently working on a project called BMO details Online® whereby the objective is to allow NPP CCC holders to go online and expense their CCC transactions each month directly thereby drastically reducing the current administrative process. As part of this project authorization of the CCC recap online is also being developed.
64. Petty cash is used for minor expenditures where the NPP Corporate Credit Card is not accepted. Individuals who hold petty cash will seek reimbursement of the petty cash when the funds are near to depletion if the petty cash is \$200 or less or at each month end if the petty cash is greater than \$200. Change funds are issued for the purpose of facilitating the collection of money from customers in the course of completing a business transaction. Petty cash and change funds are not to give salary advances or to make personal loans. More details on petty cash and change funds can be found at [A-FN-105 Chapter 31](#).

## Sales and Revenue

65. The three main sources of NPF revenue for the Museums other than grants come in the form of:

- a. Sponsor Support and Donations
- b. Kit shop sales
- c. Day passes

## Sponsor Support and Donations

66. In circumstances of Sponsor Support funds, goods, facilities or services are provided to support a particular NPP event or activity, in exchange for some appropriate non-monetary benefit of approximately equal value.

67. Sponsor support is either solicited or unsolicited and is authorized only for support of NPP programs, events and activities. Sponsor support does not include nor refer to those products and services that are considered gifts or donations. The [NPP Donations Policy](#) and [NPP Sponsorship Policy](#) can be found on the CFMWS Website and should be reviewed in conjunction with this guide.

68. Approval of a senior authority is required prior to responding to any sponsor support proposal, or pursuing any sponsor support initiative. Approval authorities for sponsor support and donations are detailed in the [CDS Delegation of Authorities for the Financial Administration of Non-Public Property](#). All sponsor support in excess of \$5K must have a signed Memorandum of Understanding (MOU) completed while support under \$5K requires only a sponsor support form.

69. To ensure that sponsor support does not conflict with existing national programs or agreements arranged by CFMWS, CANEX, SISIP FS and Canadian Defence Community Banking (CDCB), Canadian Forces Appreciation program, etc, authorized Agents should coordinate their sponsor support activities with the appropriate PSP manager and consult with the CFMWS National Corporate Outreach Manager.

70. It remains the responsibility of the Authorized Agent to ensure proper accounting of sponsor support funds. Upon receipt of sponsor support funds the Authorized Agent will:

- a. Advise the NPPAM and/or RAM
- b. Code all funds to the appropriate GL, SF and/or SR accounts prior to sending all monies to the NPP Accounting Manager



71. The NPP accounting procedures for the Sponsor Support Policy can be found in [Chapter 29 of A-FN-105](#) and should be read in conjunction with the *NPP Sponsor Support Policy* for NPP.
72. For all donations a letter of acknowledgement or an official donation tax receipt (to be provided by local NPP accounting office) may be offered to the donor while advertising, marketing or other similar promotions are prohibited.
73. Any funds received for donations may qualify for a tax receipt. The tax receipt will only be issued by the local NPP accounting staff.
74. A summary of all accounting activities for sponsorship, donations, and product in kind (PIK) is provided at Annex D of this document and can be found in [Chapter 29 of A-FN-105](#).

### Kit Shop

75. For Kit Shops it is recommended that they have in place a cash register. The relevant policies associated with tracking sales can be found in [A-FN-105 Chapter 18](#).
76. Essentially if there is no cash register then all cash receipts must be receipted with an individual CF 602 which is a controlled document that can be obtained from the NPPAM.
77. The museum is responsible to provide a Daily Sales Report (DSR) to the NPP accounting office as confirmed in Chapter 18 paragraph 19, "A Daily Sales Report (DSR) (Annex B), or equivalent point of sale or other cash control system report shall be submitted daily to the NPPAM by all outlets and reported separately for each cash register, point of sale or other cash control system in order that sales may be properly recorded and controlled. Outlet managers or supervisors are to review DSRs or equivalents, including the verification of sales to the cash register "Z" tape, prior to the submission of the DSR to the NPPAM."
78. A sample DSR is included as Annex E to this document.
79. All resale activities within CFMWS are currently accounted for by the cost accountability method. Each Kit Shop can either provide monthly counts of their inventory at cost or use a cost multiplier (CM) to perform their monthly closing inventory adjustment.
80. If monthly counts are performed it is essential that the quantity of goods are counted and multiplied by the most current cost prices. In some instances these figures may be provided from an information system being used at the museum.
81. If no count is performed then a CM is used. A CM is determined for each department by taking the average cost of the goods in the department and dividing that

by the average retail price for those same goods. If for instance the average cost of goods is \$1.50 and the average selling Price is \$2.00 then the cost multiplier would be  $1.5/2.0 = 0.75$ . Thus for a particular month if you sold 100 items from this department with no purchases then the inventory should be reduced by  $\$150.00 = 100 \text{ (items)} * 2 \text{ (Sale Price)} * 0.75 \text{ (CM)}$ . The gross profit (GP) of the kit shop would be  $1 - .75 = .25$  or 25%. This method is less time consuming then having to count all inventory each month.

82. No matter which method is used it is vital that an independent Stock Count be performed at least semi-annually as both methods above are subject to control problems. Specifically, if the count is not independent then the numbers could be subject to manipulation, while the use of the Cost Multiplier does not preclude the ability of inventory to go missing from the shelves.

83. An independent count will confirm whether the monthly counts are indeed accurate and/or whether the cost multiplier being used is reasonable. Large discrepancies in GP after inventory is independently counted could point to inventory control problems including theft or incomplete paperwork.

84. Once the results of an independent count are confirmed, then the new GP is determined and can be used to calculate the cost multiplier that will be used until the next independent stock check is performed. For instance after an independent stock check is performed and inventory adjusted to count value, it is deemed that the actual GP for the department above is identified as 0.22. This means the cost multiplier is  $1 - 0.22 = 0.78$ . Thus 78% will be used to perform the closing inventory adjustment until the next independent stocktaking.

85. All NPP Regular Force entities including museum kit shops are required to pay .25% of retail sales to headquarters. This is referred to as a Welfare Levy which contributes to the Canadian Forces Personnel Assistance Fund (CFPAF) which supports military members in distress. This levy does not apply to Reserve Force Museums.

86. Relevant information is found in Chapter 10 of A-FN-105 paragraph 2, "Units are required to contribute Levies at the rates approved by the NPP BOD Meeting of 22 January 2004 as follows: Base Fund, subsidiaries, messes, clubs and ships' retail activities and unit, branch, regimental and group fund retail activities (e.g. kitshops) - 0.25 % of all bar, food and retail sales. The rate is composed of Welfare contributions only."

87. This charge will show as "Welfare Levy" on the monthly financial statements.

### Day Pass

88. Many museums have visitors to the museum. Some charge a fee in order to take a tour while others simply have a collection box. If there is a fee being charged

then the day pass is taxable and the revenue received must include applicable taxes. When the fee is non-mandatory, it can be looked upon as a donation and the revenue is non-taxable.

89. Of note is that the donation box system is susceptible to control problems therefore it is strongly recommended that at least two people are present when counting the money in the donation box. This reduces the likelihood of control problems while protecting the person counting the money if for some reason there is any speculation of wrongdoing.

### **Security of NPF Funds**

#### **Secured Cash and Loss/Damage**

90. NPF cash, negotiable instruments and cash vouchers shall be secured in accordance with CFAO 202-2, paragraph 14 and NDSP Chapter 8, article 8.48. Any investigation of a loss or damage to NPP shall be in accordance with QR&O Articles 21.72 and 21.73. Accounting action to recognize the loss or damage shall be in the month of discovery and shall not be delayed pending the outcome of any investigation.

### **Grants**

#### **Directorate of History and Heritage (DHH)**

91. The Canadian Forces (CF) Museum Committee is allotted an annual budget to provide financial assistance to an accredited CF Museums and to develop the CF museum system. Based on priorities established by the Committee, Directorate of History and Heritage (DHH) public allocation in the form of Museum Development Fund (MDF) grants are approved. Once an allocation for projects has been approved, DHH will initiate and forward payments to the Local Base Accounting Office care of the NPPAM. DHH also sends the approved allocation for projects form to the Finance Division Senior Manager Projects who ensures the applicable NPP Trust is created and NPPAM notified of the pending grant and correct account number to use.

92. CF Museums are notified of their MDF grant allocation by letter as soon as practicable following the allocation approval. A separate NPP trust shall be created for each CF Museum allocation recipient for the current year and reported as a trust on the CF Museum's balance sheet with allocation funds deposited therein. The responsible NPPAM will advise the applicable museum personnel of the NPP trust account details and provide assistance and direction on invoice payment procedures.

93. Dissimilar to other public grants, there is no requirement to expend MDF allocation within the Fiscal Year (FY) of receipt. Spending guidelines specific to each allocation recipient's project are issued by DHH for all MDF funding allocations. Unexpended funds may be returned to DHH or alternatively with DHH approval, transferred to a new project (NPP MDF Trust). Expenditures in excess of the

## Museum Reference Guide

NPP MDF trust fund balance are to be charged against an appropriate museum expense account and shall not be reimbursed by future allocations.

94. So in summary the current process is that once an allocation has been approved the cheque is sent to the local NPPAM who provides accounting services to the museum. Both the Museum and the Finance Division Senior Manager Projects are informed via email including an approved requisition form that the applicable museum has been awarded the grant. The information is sent from the Finance Division Senior Manager Projects to the National Financial Reporting Office (NFRO) who in turn creates the Trust Fund and sends the information to the local NPPAM. Once the cheque is received by the NPPAM they deposit the money into the correct Trust account and inform the applicable Museum that their money has been received and the correct account to quote for future purchases. Of note is that one TF is created per allocation. If for instance a museum receives four different allocations in one year they would have four separate TFs. This process was established because the museums have to report to DHH based on the projects within an allocation.

95. The museums have raised concerns with respect to tracking the projects within the DHH grants as one allocation could have for instance five different projects; therefore the NPPAMs have been advised to deposit the grant by project. An example is below. Essentially this museum received \$9,300 for five projects under the allocation number DHH5101147975A1. Notice the TF is created with the Allocation number given by DHH.

ACCOUNT	REMARKS	DEBIT	CREDIT
47975-101 DHH5101147975A1		0	
APR 21/10 SA470041019 DS 5103 GRANTS-GOVERNMNT	101147975A1		1800
APR 21/10 SA470041019 DS 5103 GRANTS-GOVERNMNT	101147975A2		2000
APR 21/10 SA470041019 DS 5103 GRANTS-GOVERNMNT	101147975A3		2000
APR 21/10 SA470041019 DS 5103 GRANTS-GOVERNMNT	101147975A4		1500
APR 21/10 SA470041019 DS 5103 GRANTS-GOVERNMNT	101147975A5		2000
	BALANCE		9300

96. When the museum spends the money they simply code the expenditures to TF 47975; 101 referencing the applicable project in the remarks starting with the project number. As shown below this trust fund has had three expenditures, two of which are for project 101147975A4 and one of which is for project 101147975A5.

## Museum Reference Guide

ACCOUNT	REMARKS	DEBIT	CREDIT
47975-101	DHH5101147975A1	0	
APR 21/10	SA470041019 DS 5103 GRANTS-GOVERNMNT 101147975A1		1800
APR 21/10	SA470041019 DS 5103 GRANTS-GOVERNMNT 101147975A2		2000
APR 21/10	SA470041019 DS 5103 GRANTS-GOVERNMNT 101147975A3		2000
APR 21/10	SA470041019 DS 5103 GRANTS-GOVERNMNT 101147975A4		1500
APR 21/10	SA470041019 DS 5103 GRANTS-GOVERNMNT 101147975A5		2000
OCT 20/10	SU470100016 IN 7414 SUPPLIES KARL SCHMIDT 101147975A4	26.14	
OCT 27/10	SU470100020 IN 7414 SUPPLIES ROMICK 101147975A4	167.39	
JAN 11/11	SU471010009 SU 906 F & E EQUIPMENT WORLD 101147975A5	1825	
	BALANCE		7281.47

97. This data can also be sorted to give the balance remaining by project by sorting the information by the remarks column in Microsoft Excel. A sample is provided below:

ACCOUNT	REMARKS	DEBIT	CREDIT
47975-101	DHH5101147975A1	0	
APR 21/10	SA470041019 DS 5103 GRANTS-GOVERNMNT 101147975A1		1800
APR 21/10	SA470041019 DS 5103 GRANTS-GOVERNMNT 101147975A2		2000
APR 21/10	SA470041019 DS 5103 GRANTS-GOVERNMNT 101147975A3		2000
APR 21/10	SA470041019 DS 5103 GRANTS-GOVERNMNT 101147975A4		1500
OCT 20/10	SU470100016 IN 7414 SUPPLIES KARL SCHMIDT 101147975A4	26.14	
OCT 27/10	SU470100020 IN 7414 SUPPLIES ROMICK 101147975A4	<u>167.39</u>	
	<b>PROJECT 4 BALANCE REMAINING</b>		<b><u>1306.47</u></b>
APR 21/10	SA470041019 DS 5103 GRANTS-GOVERNMNT 101147975A5		2000
JAN 11/11	SU471010009 SU 906 F & E EQUIPMENT WORLD 101147975A5	<u>1825</u>	
	<b>PROJECT 5 BALANCE REMAINING</b>		<b><u>175</u></b>
	<b>OVERALL BALANCE</b>		<b>7281.47</b>

98. As shown in the previous table Project 101147975A5 has \$175 remaining along with project 101147975A4 having a balance of \$1,306.47. Projects 101147975A1, 101147975A2, and 101147975A3 remain at their original allocation amounts. Overall there is \$7,281.47 remaining from this DHH allocation (DHH510111955A1).

99. If the Museum Curator does not want to or is unable to provide the information on each project then at the very least all expenditures related to a single DHH grant allocation can be found in one place. The Museum Curator would then need to break

down the expenditures further by allocating them to a particular project. It is preferable that the transactions are processed with the related project as that is the information that DHH requires and although it may be a little more work on the front end it will definitely reduce work on the museum in the long run.

### Other Grants

100. Sometimes museums will receive grants from other sources including but not limited to municipal and provincial governments along with various other not for profit organizations. If these grants are restricted in that they must be used for a specific project then the money must be held in Trust. Thus a TF is created much the same as for DHH grants and the money deposited into the new account. All applicable expenditures would then be charged to the TF account. This allows the Museum to clearly report to the grantor that the money has been spent on the specifically authorized project or event.

101. If the grant is not restricted and as such can be spent at the discretion of the museum authorities the grant revenue would be recognized upon receipt into the general revenue of the museum. The account would be called grant revenue. All charges made with the associated revenue would be expensed against the normal operating expense account. For instance, if supplies were bought, the expense would be put against the supplies expense account.

102. There are times when the museum receives unrestricted grants but still must report what the money is used for. For ease of reporting on the grant expenditures it may be acceptable with the approval of the local NPPAM and RAM to account for the grant in a trust account. This decision would be made on a case by case scenario dependent upon the amount of money and the number of transactions that are expected to be actioned.

## Museum UIEOS Listing

MUSEUM	CITY	PROV	UIEOS	SUPPORT BASE
Maritime Command Museum	Halifax	NS	11950	Halifax
Shearwater Aviation Museum	Shearwater	NS	11955	Halifax
The Nova Scotia Highlanders Museum	Amherst	NS	11975	Halifax
Canadian Military Engineers Museum	Oromocto	NB	12950	Gagetown
CFB Gagetown Military Museum	Oromocto	NB	12955	Gagetown
The Prince Edward Island Regiment (RCAC) Museum	Charlottetown	PE	12975	Gagetown
Labrador Military Museum	Happy Valley-Goose Bay	NL	14950	Goose Bay
Greenwood Military Aviation Museum	Greenwood	NS	15950	Greenwood
Le Musée du Royal 22e Régiment	Québec	QC	21950	Valcartier
Le Musée militaire du 12e Régiment blindé du Canada	Trois-Rivières	QC	21975	Valcartier
Le Musée, Les Voltigeurs de Québec	Québec	QC	21980	Valcartier
Le Musée naval de Québec	Québec	QC	21985	Valcartier
Le Musée, Le Régiment de la Chaudière	Lévis	QC	21990	Valcartier
Le Musée de la défense aérienne de Bagotville	Allouette	QC	22950	Bagotville
Musée du Fort St-Jean	Saint-Jean-sur-Richelieu	QC	23950	Montreal
The Royal Canadian Ordnance Corps Museum	Montreal	QC	23955	Montreal
The Black Watch (Royal Highland Regiment) of Canada Regimental Museum	Montreal	QC	23975	Montreal
Le Musée régimentaire, Les Fusiliers Mont-Royal	Montréal	QC	23980	Montreal
The Royal Montreal Regiment Museum	Westmount	QC	23985	Montreal
Le Musée régimentaire, Les Fusiliers de Sherbrooke	Sherbrooke	QC	23990	Montreal
The Canadian Grenadier Guards Regimental Museum	Montreal	QC	23995	Montreal
The Royal Canadian Regiment Museum	London	ON	27950	Toronto
The Ontario Regiment (RCAR) Museum	Oshawa	ON	27975	Toronto
The Lorne Scots Regimental Museum	Brampton	ON	27980	Toronto
The Queen's York Rangers (1st American Regiment) RCAC Regimental Museum	Toronto	ON	27985	Toronto
The Royal Hamilton Light Infantry Heritage Museum	Hamilton	ON	27990	Toronto
Base Borden Military Museum	Borden	ON	31950	Borden
The Electrical Mechanical Engineering Heritage Museum	Kingston	ON	31955	Borden
The Grey and Simcoe Foresters Regimental Museum	Barrie	ON	31975	Borden
The Canadian Forces Museum of Aerospace Defence	North Bay	ON	32950	North Bay
The Irish Regiment of Canada Regimental Museum	Sudbury	ON	32975	North Bay
Military Communications and Electronics Museum	Kingston	ON	33950	Kingston
The Princess of Wales' Own Regiment Military Museum	Kingston	ON	33975	Kingston

## ANNEX A

## Museum Reference Guide

MUSEUM	CITY	PROV	UIEOS	SUPPORT BASE
CFB Petawawa Military Museum	Petawawa	ON	34950	Petawawa
Canadian Airborne Forces Museum	Petawawa	ON	34955	Petawawa
1st Air Defence Regiment (The Lanark & Renfrew Scottish Regiment)	Pembroke	ON	34975	Petawawa
National Air Force Museum of Canada	Astra	ON	35950	Trenton
The Hastings and Prince Edward Regiment Military Museum	Belleville	ON	35975	Trenton
The Cameron Highlanders of Ottawa Regimental Museum	Ottawa	ON	36975	CFSU(O)
The Governor General's Foot Guards Regimental Museum	Ottawa	ON	36980	CFSU(O)
Stormont Dundas & Glengarry Highlanders Regimental Museum	Cornwall	ON	36985	CFSU(O)
Royal Military College of Canada Museum	Kingston	ON	39950	Kingston
Cold Lake Air Force Museum	Cold Lake	AB	42950	Cold Lake
15 Wing Military Aviation Museum	Moose Jaw	SK	43950	Moose Jaw
Saskatchewan Military Museum	Regina	SK	43975	Moose Jaw
Royal Canadian Artillery Museum	Shilo	MB	44950	Shilo
26th Field Artillery Regiment, 12th Manitoba Dragoons RCA Museum	Brandon	MB	44975	Shilo
Air Force Heritage Museum and Air Park	Winnipeg	MB	47950	Winnipeg
Thunder Bay Military Museum	Thunder Bay	ON	47975	Winnipeg
The Naval Museum of Manitoba	Winnipeg	MB	47980	Winnipeg
The Fort Garry Horse Museum and Archives	Winnipeg	MB	47985	Winnipeg
The Royal Winnipeg Rifles Regimental Museum	Winnipeg	MB	47990	Winnipeg
Comox Air Force Museum	Lazo	BC	48950	Comox
CFB Esquimalt Naval and Military Museum	Victoria	BC	49950	Esquimalt
The Seaforth Highlanders of Canada Regimental Museum	Vancouver	BC	49960	Esquimalt
Lieutenant-General E.C. Ashton Museum	Victoria	BC	49965	Esquimalt
5(BC) Regiment RCA Museum and Archives	Victoria	BC	49970	Esquimalt
The Rocky Mountain Rangers Museum and Archives	Kamloops	BC	49975	Esquimalt
The Royal Westminster Regiment Museum	New Westminster	BC	49980	Esquimalt
12 Service Battalion Museum	Richmond	BC	49985	Esquimalt
15th Field Artillery Regiment, RCA Museum and Archives	Vancouver	BC	49990	Esquimalt
The Canadian Scottish Regiment (Princess Mary's) Regimental Museum	Victoria	BC	49995	Esquimalt
Military Museum of Alberta (formerly The Museum of the Regiments)	Calgary	AB	51950	Edmonton
Air Force Museum of Alberta	Calgary	AB	51955	Edmonton
Lord Strathcona's Horse (Royal Canadians) Museum	Calgary	AB	51960	Edmonton



MUSEUM	CITY	PROV	UIEOS	SUPPORT BASE
Princess Patricia's Canadian Light Infantry Regimental Museum and Archives	Calgary	AB	51965	Edmonton
The King's Own Calgary Regiment (RCAC) Museum	Calgary	AB	51975	Edmonton
The Calgary Highlanders Regimental Museum	Calgary	AB	51980	Edmonton
Naval Museum of Alberta (HMCS Tecumseh)	Calgary	AB	51985	Edmonton

REG FORCE

RESERVE

**STRUCTURE**

REG FORCE

UI950 - UI974

RESERVE FORCE

UI975 - UI999

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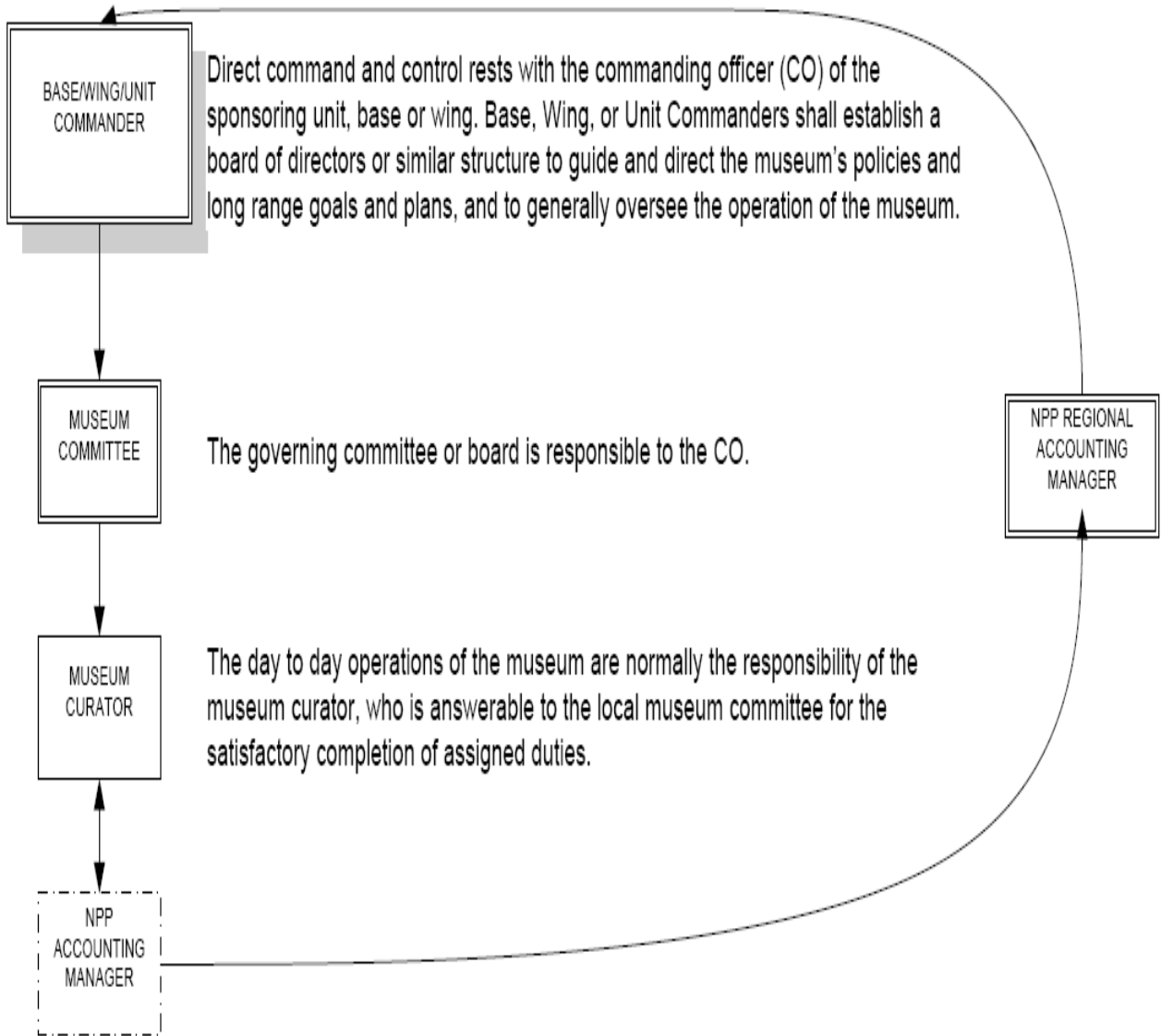
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RESERVE FORCE

UI960 - UI999

NPP Museum Communication Map on Accounting Matters





**Matrix for Sponsorship, Donations, and Product-In-Kind (PIK)**

	<b>Cash or PIK received prior to event/activity</b>	<b>Recognition of Revenue</b>	<b>Recognition of Expense</b>
Restricted Funds – Donations	Record as unearned (deferred) revenue – sponsorship and donations.	Record as donation revenue in the month of the event.	Recognize expenses in the month of the event.
Restricted Funds – Sponsorship	Record as unearned (deferred) revenue – sponsorship and donations.	Record as sponsorship revenue in the month of the event.	Recognize expenses in the month of the event.
Unrestricted Funds – Donations		Record as donation revenue in the month of receipt.	Recognize expenses in the month of the event.
Unrestricted Funds – Sponsorship		Record as sponsorship revenue in the month of receipt.	Recognize expenses in the month of the event.
Unrestricted Funds – Donations See <b>Note:</b>	Record as unearned (deferred) revenue – sponsorship and donations.	Record as donation revenue in the month of the event.	Recognize expenses in the month of the event.
	<b>(As per local management’s request)</b>		
Unrestricted Funds – Sponsorship See <b>Note:</b>	Record as unearned (deferred) revenue – sponsorship and donations.	Record as sponsorship revenue in the month of the event.	Recognize expenses in the month of the event.
	<b>(As per local management’s request)</b>		
Current PIK – Used in period received		Record as PIK donation/sponsorship revenue in the month of receipt.	Recognize PIK expense in the same amount as recorded PIK revenue.
Deferred PIK – Not used in period received	Report as fixed asset Class 20 - offsetting GL is unearned PIK sponsorship/donation revenue.	Record as PIK sponsorship/donation revenue in the month of the event.	Recognize PIK expense in the same amount as recorded PIK revenue.

- Note:** In some circumstances, although unrestricted contributions are not “restricted” per se, funds may be collected on the auspices of, or earmarked for a specific event or activity. In this circumstance, revenues received in advance may be deferred (recorded as unearned revenue) at the written request of local management and recognized as revenue in the period the specific event or activity takes place (any unexpended funds shall also be recognized as revenue in the same period). Example: Sponsorship cash revenue collected on the auspices of “Family Days” received in April with the event taking place in July – at the request of the PSP manager, revenue is deferred until July when Family Days takes place and all deferred revenues are recognized as revenue at that time.

**Sample DSR  
DAILY SALES REPORT**

<b>NPF OPERATION:</b> _____			<b>DATE:</b> _____		
<b>Cash Register Readings</b>					
Closing Reading					
Opening Reading					
Difference					
<b>RECEIPTS</b>			<b>DEPOSIT</b>		
Net Sales	P/HST	Gross Sales	Total Receipts Brought Forward		
			Less: Voids/Refunds (Receipts Attached)		
			<b>NET CASH ACCOUNTABLE</b>		
			<b>DEPOSIT</b>		
			<b>OVER/(SHORT)</b>		
<b>Total Sales</b>					
Miscellaneous Receipts					
Dues					
Vending					
Bottles					
<b>Total Misc</b>					
<b>Total Receipts To Be Brought Forward</b>					
			<b>DEPOSIT SUMMARY</b>		
			X \$5		
			X \$10		
			X \$20		
			X \$50		
			X \$100		
			Coin		
			Cheques		
			<b>Total Deposit</b>		