

Reserve Mess 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.

Canadian Forces Central Fund (CFCF) - the aggregate of all Non-Public moneys that are on deposit at the credit of NPP organizations from which all NPP disbursements are made.

CFO - Chief Financial Officer.

Consolidated Bank Account (CBA) - the asset account maintained in the CFCF books of accounts which contains the holdings of all NPP monetary resources of CFMWS.

Director General Morale and Welfare Services (DGMWS) - leads the Non-Public Property (NPP) organization established in 1996 to develop, administer and deliver Public Morale Welfare (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).

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

Local Bank Account - the bank account at a local bank where all deposits shall be made and transfers, initiated by the NPPAM or by the Bank of Montreal Main Branch, Ottawa, shall be made.

Main Bank Account - the bank account held at the Bank of Montreal Ottawa Main Branch, where all deposits are made and cheques or other disbursements are withdrawn.

Messes - an Officers' Mess or Wardroom, an Officer Cadet's Mess, a Warrant Officers' or Chief and Petty Officers', a Junior Ranks Mess or Fleet Club or any combination thereof. Messes enable all ranks to become personally acquainted with their peers and subordinates and to assist with their professional development. The organization, whose membership is related to an identifiable and specified rank structure formed for the purpose of building "esprit de corps" and comradeship essential for an effective professional armed force or the facility or facilities which provide space in which to carry out the functions of the organization and may include a dining room, bar or anteroom, lounge, game rooms and other common rooms. Messes also provide a place to meet with personnel from other Canadian Armed Forces (CAF) formations (regular or reserve) and with members of the armed forces of other countries.

Morale and Welfare (MW) Programs - the programs administered exclusively by

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CFMWS, with Public and NPP resources, in support of the chain of command, to enhance the well-being of Canadian Armed Force members and their families, veterans and their families, thus contributing to the operational readiness and effectiveness of the CAF.

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

Non-Public Property (NPP) as defined in the National Defence Act (NDA) - means:

- a. all property received for NPP organizations (e.g. a donation to a museum). The term “property” means property of every nature and kind whatsoever including tangible goods, intangibles, cash, real estate interests, movables etc.;
- b. all property administered by NPP organizations (e.g. a building or a portion of a building at a base or wing dedicated for CANEX use);
- c. all property administered through NPP organizations (e.g. land at a base or wing upon which a fast-food concession is built and operated by an independent concessionaire through CANEX);
- d. all property contributed to CAF members, CAF units and other elements of the CAF for their collective benefit and welfare (e.g. a donation to the CDS Military Families Fund);
- e. all property contributed by CAF members, CAF units and other elements of the CAF for their collective benefit and welfare (e.g. mess dues); and
- f. all property derived from, purchased out of the proceeds of the sale of and received in exchange for all property listed in a – e above (e.g. the rent received by CANEX from a third-party concessionaire).

Public MW Programs - programs that have a Public component and receive 100% of Public support. All MW programs that are Public MW programs are identified in the A-PS-110-001/AG-002 are NPP MW Programs. Messes and Service Clubs, excluding bar operations and entertainment activities, are Public MW programs.

NPP MW Programs - 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 Reserve Accounting Manager (NPPRAM) - the staff of Non-Public Funds, Canadian Forces (NPF) manager assigned to conduct the accounting functions for all Reserve units.

Outlet - a component of an entity - such as a bar, kit shop or kitchen operated by CFMWS.

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

Service Club - an authorized alternative to Mess bar. They provide a place for CAF members to socialize where consumption of alcohol is not the primary activity. Activities provided in Service Clubs are based on the interests of the CAF members and may include lounge area, food outlet, dance, games and TV areas. Service clubs may operate as part of a mess or as separate MW facility.

SMRAS - Senior Manager Reserve Accounting Services refers to a senior staff of NPF assigned to oversee the accounting services for the Reserve units across Canada.

SMHS - Senior Manager Hospitality Services is a position in Ottawa who provides direct support to Messes throughout the Canadian Armed Forces (CAF).

Divisional PSP Advisor - the Divisional PSP Advisor is a position situated in the Canadian Army Divisions to oversee the division's Reserve Messes, Unit Fund and Museums and is the primary point of contact for the Reserve Mess Management.

RRAM - the Reserve Regional Accounting Manager refers to a senior staff individual of NPF assigned to oversee the accounting services for the region.

PIK - product in kind

VP PSP OPS - the Vice President of PSP Operations who is the subject matter expert for PSP Ops.

Contact Information

1. The Senior Manager Reserve Accounting Services (SMRAS) and the Non-Public Property Reserve Accounting Manager (NPPRAM) is the primary contact for support related to questions pertaining to the NPP accountability framework, and any other questions with regards to NPP.
2. Senior Manager Hospitality Services (SMHS) is responsible for the Reserve Mess Advisors and Mess Management. Contact information (613) 218-0526.
3. Divisional PSP Advisor for each division will be the primary contacts to support Reserve Mess Management:

2nd Division/NRD East: Québec, Québec

3rd Division/NRD West: Edmonton, Alberta

4th Division/NRD Central: London, Ontario

5th Division/NRD Atlantic: Moncton, New Brunswick

References

[PSP Policy Manual](#) Chapter 9-1 Messes

Chapter 9-2 Provision, Serving and Consumption of Alcoholic Beverages

Chapter 9-4 Mess Administration

Chapter 10-3 Unit Funds – Reserve Force

Chapter 10-5 Disposal of Non-Public Property

[NPP Donation and Sponsorships Policy](#)

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

[Procurement and Contracting | CFMWS](#)

[NPP Fraud Prevention Handbook and Questionnaire](#)

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

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

[Museum Reference Guide – Non-Public Property \(NPP\) Standard Operating Procedures \(SOP\)](#)

Publications- Most publications referencing Messes can be found via
[Resources for Messes | CFMWS](#)

Chapter 1: General Information

Purpose of this document

1. The purpose of this document is to provide an easy-to-understand reference guide and to facilitate the management of the Reserve Messes.

Messes are a Public Morale and Welfare Programs

2. A Unit Commanding Officer (CO) is responsible for messes and institutes at a location and therefore may, with the approval of the Brigade Commander for the Army Reserve and the Regional Commander for the Naval Reserve, establish the following categories of messes:
 - a. an Officers mess or Wardroom;
 - b. a Warrant Officers' and Sergeant's mess or Chief and Petty Officers' mess;
 - c. a Junior Ranks mess or a Fleet club; and
 - d. a combined mess.
3. The policy for the division of responsibility between the public and the Non-Public property (NPP) for the provision of resources in support of messes is contained in [A-PS-110-001/AG-002](#).

Mess Management and Staff

4. Mess Managers (or supervisors) plan, organize, staff, direct and control mess activities and events under the overall direction of the Mess Committee; the Mess Manager is responsible to the president of the Mess Committee. The Mess Manager is an adviser to the Mess Committee not a member. The Public is responsible to provide a Public MW position, as applicable, for the management of each mess with an ordinary membership of over 50 officers, over 100 for Sr NCMs and over 200 for Jr Ranks. A CO may authorize the public position. Staff of the Non-Public Funds, Canadian Forces employees may be hired to fulfill this position and salary must be reimbursed by the public on a monthly basis through NPPRAM.

Status of Canadian Armed Forces (CAF) Reserve Messes

5. As per [A-PS-110-001/AG-002](#), CAF Reserve Messes are Public Morale and Welfare (MW) programs administered through CFMWS/PSP.
6. In addition to the definition and Public support described in the [A-PS-110-](#)

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[001/AG-002](#), the Reserve Messes policies are described in the [PSP Manual Chapter 9-1 Messes](#) and [Chapter 9-4 Mess Administration](#).

7. The [A-FN-105-001/AG-001](#) is the governing authority for the policy and procedures related to Non Public Funds (NPF) Accounting.
8. Currently, Reserve Force Unit Messes shall be considered to be independent financial entities exclusive of the Unit Fund with a separate Entity with Outlet, structure and accounting records. This means Reserve Messes are accounted for as separate distinct entities independent of Unit Fund thus all Messes will have access to a monthly, full set of financial statements including Balance Sheet and Income Statement/s.

Public Support to Messes

9. CAF Messes and Services Clubs, excluding bar operations and entertainment activities are Public MW programs.
10. The following table is found in [A-PS-110-001/AG-002](#) Chapter 5 table 5-2-1. In summary, the Public Support to Messes is as follows:

Table 5.2.1 - Public Financial Support

| COST ELEMENT | Remote | Rural | Semi-Urban | Urban |
|---|--------|-------|------------|-------|
| Personnel (see note 1) | 100% | 100% | 100% | 100% |
| Collateral Responsibilities | 100% | 100% | 100% | 100% |
| Available Expertise | 100% | 100% | 100% | 100% |
| Facilities | 100% | 100% | 100% | 100% |
| Maintenance, Utilities, Basic Services and Cleaning | 100% | 100% | 100% | 100% |
| Equipment and Furnishings (see note2) | 100% | 100% | 100% | 100% |
| Supplies | 100% | 100% | 100% | 100% |
| Transportation | 100% | 100% | 100% | 100% |
| Communications Equipment and Services (see note3) | 100% | 100% | 100% | 100% |

Notes:

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1. Management position
2. Excludes Activity Equipment and Activity Furniture for mess bar operations and entertainment activities, which are a NPP responsibility.
3. Telephones only may be authorized for mess bar operations and entertainment activities, where required for military and safety requirements.

Public Support to Mess Dinners or Official Mess Functions

11. Mess dinners are held for training purposes or to enhance unit cohesion and effectiveness, at which attendance is normally compulsory for CAF members. Limited guests may be authorized to attend. Spouses or partners of attendees and unofficial guests are not normally included. Mess dinners are not Hospitality Functions as defined in [DAOD 1017-1](#).
12. The following public support may be authorized for mess dinners and official mess functions:
 - a. the use of the facility, normally the mess, to hold the function;
 - b. food and non-alcoholic beverages, on an exceptional basis (usually those participating will pay all expenses);
 - c. personnel, such as cooks, servers and clean up staff; and
 - d. transport of material and personnel in support of the function.

Activity Equipment and Activity Furniture

13. Activity equipment and activity furniture for bar operations and entertainment activities means equipment and consumables needed for participation in specific MW activities and furniture needed for a specific MW activity. Examples: Bar stools, pool tables, draft and bingo machines etc. Activity equipment and Activity Furniture are purchased using non-public funds.
14. Installed Equipment means the provision, repair and replacement of equipment built into a facility or connected by plumbing or heavy-duty electric wiring and not readily removable, such as a walk-in fridge and dishwasher. Installed equipment must be purchased using public funds.
15. Operating Equipment means items such as the walk-in fridges.

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Furnishings

16. The public is responsible to provide, repair and replace furnishings for the messes. Furnishings may be provided for main lounges, reading and games rooms. The public is responsible to provide, repair and replace this furnishing. Furnishings means, chairs, tables, shelving unit, fridges, walk-in fridges, window treatment, area carpets, table lights etc. as per [A-PS-110-001/AG-002](#) table 5-2-1.
17. The public is not responsible for furnishings for bar operations or entertainment activities. Furnishings for bar operations means, bar stool, glasses, shelving for alcohol, alcohol dispenser units, draft machine. Items such as dishwasher and walk-in fridge are considered Installed Equipment and are public responsibility.
18. A CO may authorize public funds to purchase standard quality furniture. If a Mess committee chooses to buy higher quality furnishings or specialty items using NPF, furnishings purchased in whole or in part using public funds are public property, accounted for as a public asset, and maintained at public expense.

Sales and Revenue

19. The main sources of NPP revenue for the Messes are bar sales and Mess dues.

Sales Taxes:

Provincial Sales Tax (PST)

20. Current PST policy is that the federal government requires federal government departments and agencies to pay certain types of provincial taxes and fees, depending on the type of agreements the province (or territory) entered into. In addition, departments and agencies with sales operation will collect and remit provincial sales taxes to the appropriate province.

Goods and Services Tax (GST)

21. The accounting and control of Non-Public Funds is significantly different and independent of Public Funds. The intended GST accounting structure for federal government departments was therefore not suitable for NPP operations. As a result, the Canada Customs and Revenue Agency (CCRA) granted NPF operations special status for GST purposes. NPF operations are considered to be "commercial operations" that provide some exempt supplies (e.g. daycare and housing rental) and will be able to claim the Input Tax Credit (ITC) for GST which it has paid on its purchases for non-exempt activities. All federal government departments are registered as one single registrant for GST. All NPP operations including those of the Army reserve forces are included as part of this single registrant. This registration number is R121491807. All NPP operations are considered to be "commercial activities". All "commercial" revenue (e.g. Mess/membership dues, sales, door admissions, additional charges for mess functions/mess dinners, etc) are subject to GST/HST.

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Harmonized Sales Tax (HST)

22. All GST policies and procedures for NPF activities apply equally for HST. Information such as the tax rates applicable to specific items or other general HST information should be obtained from CCRA.
23. Ordinarily, an NPF operation will pay GST/HST on its purchases, claim this GST/HST as ITCs, and collect GST/HST on all of its consumer sales. There are cases however, where this general procedure does not apply or applies only in part. Transfers and wholesale sales between NPF activities are internal transactions and GST/HST is not normally charged. There are other cases that require special mention due to their unique nature. Special cases are dealt with separately in the following paragraphs.
 - a. all parts of mess dues (i.e. general, entertainment, and gift fund assessments) dues attract GST/HST. Membership dues for all other NPF activities are also subject to GST/HST;
 - b. the reserve force is subject to the GST/HST legislation in the same manner as the regular force. Each reserve unit that sells merchandise must register with Revenue Canada as a separate reporting entity, and will submit a monthly report, regardless of their volume of sales. Those reserve units which do not have sales but whose NPF operations consist solely of the receipt and expenditure of public grants may register in order to claim ITCs;
 - c. NPP purchases from the public. (e.g. public food services catering in messes) NPP will be treated as an outside organization and will pay GST/HST; and
 - d. internal transactions where a field unit is the purchaser must be treated as transactions to an outside organization. The selling activity, such as a warehouse, will charge the field unit GST/HST. The field unit will have to absorb the GST/HST as a cost of doing business. If the field unit wishes to claim the GST/HST paid on its purchases, it will also have to collect and remit GST/HST on any sales it makes.

Quebec Sales Tax (QST)

24. On 1 January 2013, the province of Québec harmonized the QST and GST (Québec no longer has a tax-on-tax regulation). Specific questions such as the tax rates applied to specific items should be addressed with Revenue Québec. QST registration number is 1023401912 TQ 0001.

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Financial Concepts

25. The Chief of Defence Staff (CDS) has directed that unit activities must be administered either in the Public accountability framework or the Non-Public Property (NPP) accountability framework. Messes shall be considered to be independent financial entities exclusive of the Base Fund and shall be administered by an elected or appointed mess committee.

NPP is a “special class” of Crown property, unique in Canadian law, and defined in Section 2 of the National Defence Act (see Schedule “A” of the National Defence Act).

Note: Within the Mess, the sale of alcoholic beverages is not to be subsidized or discounted as outlined in [PSP Policy Manual Chapter 9-2](#).

Financially sustainable: A mess with a consistent positive net income, a positive cash flow and unencumbered cash at year-end.

Tickets

26. During the course of Mess Events the need for tickets will arise for activities including but not limited to:
- a. food;
 - b. beverages; and
 - c. admission.
27. Each type of ticket should be distinct via design and color, serial numbered, and registered with the NPPRAM. The value per ticket must also be determined. It is recommended to assign a single value to each roll/group of tickets. For instance, if tickets can be bought at three for five dollars, then the whole roll of tickets should be sold at the three for five prices. Likewise, single tickets sold should be from a distinct separate roll/group of tickets. This allows the NPPRAM to properly reconcile all tickets sold once the event has occurred.
28. The NPPRAM should be consulted for the process of obtaining tickets for the event. Some common options include:
- a. created by the Event Leader provided they are serialized and registered with the NPPRAM; and
 - b. purchased by the Event Leader provided they are serialized and registered with the NPPRAM.

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29. Once the tickets are obtained, they must be secured and recorded on a document control sheet. When the tickets are required, the user will sign out the tickets, a document control sheet will be provided to the user, and a copy of the document control sheet shall be sent to the NPPRAM for reconciliation purposes. Further information can be found in the [A-FN-105-001/AG-001 Chapter 6](#).
30. Control shall be exercised by reconciling the cash receipts and unused tickets to the total value of tickets issued.
31. All monies collected through ticket sales shall be recorded on the Daily Sales Report (DSR) and submitted to the NPP Accounting Office for deposit to the Mess entertainment account.

Conducting Lotteries, Draws and Contests at the Mess

Lottery Scheme

32. A lottery scheme may be defined as any scheme that has the following three components:
 - a. The disposition of property (a prize);
 - b. Any mode of chance whatsoever involved in obtaining the prize; and
 - c. Consideration exchanged for a chance to win the prize.

As per CFAO 19-1 (Gambling, Sweepstakes Raffles and Slot Machines): *“When contrary to law, the conducting of draws, sweepstakes or games of chance by or under the auspices of the Canadian Forces is forbidden. In the area of certain forms of gaming the Federal Government has chosen, through the provisions of the Criminal Code, to require that provincial approval by way of licence be obtained.” The CF are bound by those provisions and must comply with applicable provincial legislation when so required by the Criminal Code.* Therefore, the applicable provisions of the Criminal Code of Canada provide that the Provinces may impose conditions on the establishment, operation and management of lotteries and other games of chance (including 50/50 draws). Accordingly, no form of lottery scheme shall be conducted at a Mess, unless the Provincial/Territorial authorities issue a license to that Mess for an allowable purpose (such as conducting fundraising for the Government of Canada Workplace Campaign (GWCC) charity).

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Allowable Activities/Guidelines

33. As an example, if Messes conduct events such as Casino or Bingo Nights as “fun nights,” the sole purpose is to provide entertainment to their guests and the terminology “FUN NIGHTS” should be included in posters when advertising these events. At these types of events, chips, tokens or play money are typically made available to everyone free of charge (no direct or indirect consideration). In addition, prizes cannot be awarded if an entrance fee of any kind is charged for the “Fun Night” activities. If any fee (direct or indirect consideration) has been charged for the Fun Night activities, the chips, tokens or play money may not be redeemed for goods, wares, merchandise or cash at the end of the evening unless a specific Provincial raffle license (or other license) has been obtained. A fee charged for an item not directly related to the Fun Night activity such as fee charged for a dinner would be excluded.

Note: Compliance with rules and regulations established through provincial and municipal laws must be followed.

Prize Draws or Contest

34. In order to promote and maintain a collective benefit for the entire Mess membership rather than benefitting an individual member, any item offered as a prize under a draw or contest may not exceed the amount of \$5,000.00 per item.

Security of NPP Funds

35. NPP cash, negotiable instruments, numbered tickets and cash vouchers shall be secured in accordance with CFAO 202-2 and [A-FN-105-001/AG-001 chapter 18](#). NPP Cash, negotiable instruments, numbered tickets and cash vouchers not in excess of \$1,000 shall be stored in a "Protected Area" as defined in the glossary to Security Orders for DND, may be kept in an approved filing cabinet with built-in hasp or equipped with an approved locking bar set and secured with an approved padlock rated S2/83. Cash, negotiable instruments and cash vouchers in excess of \$1,000 stored in a "Protected Area" shall be kept in an approved safe.
36. Any investigation of a loss of or damage to non-public property is discovered, the commanding officer shall, unless he adjusts the loss or damage in the manner prescribed by the Chief of the Defence Staff, make a complete report to the officer commanding the command or formation. Where a report made under this paragraph is received, the officer commanding the command or formation may order a summary investigation; or convene or order the convening of a board of inquiry. 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.

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Volunteers

37. Occasionally, *NPP* entities may have volunteer personnel to perform as bartenders, museum curator duties, etc. Management must ensure volunteers sign the documents prior to commencing any volunteer work with the entity. The forms can be found in the following link: <https://cfmws.ca/about-us/our-volunteers/volunteer-managers-hub> CFMWS National Volunteer Policy.

The following forms need to be filled:

- a. National Volunteer Intake form,
- b. National Volunteer Release of Liability, Waiver of Claims and Assumption of Risk,
- c. National Volunteer Understanding and Agreement Form, and
- d. National Volunteer Self-ID Survey (Volunteer Equity).

Completed forms are to be kept at the unit.

NPP Contract for Service

38. Messes will use the NPP Contract for Service for things such as DJ's, caterer etc. Contract approval authorities may request a certificate of insurance to verify that a policy has been written and that the service being provided and/or terms of facility rental agreement are covered by the insurer.
39. Occasionally, NPP personnel may be hired to perform certain duties (e.g. sports referees, church organists, instructors, etc.) under a Contract for Service rather than as permanent NPP employees or under a Contract for Service. A Contract for Service can either be with a self-employed independent contractor with NPP or a with a term employee, for example, which would imply an employer-employee relationship.

A sample of NPP Function agreement can be found in Annex E.

Function Request / Agreement

40. Every private or entertainment function can involve a variety of expenses and it is necessary to summarize these items and to identify the total cost of the function in order that appropriate recovery action can be taken.

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Use of Messes for private functions

41. The President of the Mess Committee (PMC) may authorize the use of mess facilities for functions sponsored by a mess member or group of members (retirement dinner, farewell event, promotion party etc.) provided that:
 - a. the facilities are not otherwise required by the mess;
 - b. food service facilities (where applicable) and bar facilities are available for other members;
 - c. all food and beverages are provided and catered by the mess unless specifically authorized otherwise; and
 - d. all costs are borne by the sponsoring member or group.

Visit to Messes

42. A member of a mess, except in the course of duty, shall not enter another mess inappropriate to their rank or attend social functions at such messes without a proper invitation sanctioned by the President of the Mess Committee (PMC). Such visitations are normally limited to official and traditional visits.
43. In a marriage and common-law relationship between members of different ranks, the members may attend social functions at the other mess when invited by the PMC of the other member's mess.
44. Family of the member shall be considered guests of the mess.

Consolidated Insurance Program (CIP) For Reserve Units

45. The purpose of the NPP CIP is to provide adequate insurance coverage to all NPP activities, at minimum cost to NPP, through the purchase of central policies covering property losses and liability claims.
46. Reserve units must apply to get insured by CIP through the CIP Manager, Janice Bisko at Janice.bisko@forces.gc.ca.

[A-FN-105 Chapter 11](#) provides more details of what is covered as part of the CIP program and what is expected from the Messes.

Information Management/Information Technology (IM/IT) Purchases

47. 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

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(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.

48. These procedures allow the Information Services Division (IS DIV) 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.
49. The process for Reserve Force Units is to send an email to the ITSS help desk at 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.
50. Dependent upon whether the IM/IT purchase will be on the NPP Network and supported by the ITSS Division there are two distinct processes:
 - a. For IM/IT procurement not on NPP network, ITSS will authorize the purchase and send the approved form back to the Unit which allows them to purchase locally. Once the purchase has been made the approved form is sent to the NPPRAM along with applicable invoices for the IM/IT procurement; and
 - b. 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 Unit'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.

Chapter 2: Memberships and Administration

1. Every member must belong to a mess appropriate to their rank. When for valid reasons the individual wishes to belong to a mess appropriate to their rank that is other than the one established to serve the member's unit, the member may do so with the approval of the losing CO responsible for the mess of the geographic region that the members fall under.
2. The membership of a mess consists of ordinary, associate and honorary members.

Ordinary Members

3. The following persons are ordinary members of the mess appropriate to their rank designated to serve their unit:
 - a. members of the Regular Force and Reserve; and
 - b. members of the armed forces of other countries who are on exchange with or on loan to the Canadian Armed Forces (CAF) and who are employed at a base, station, unit or ship served by the mess.

Associate Members

4. The following persons may, with the approval of the CO, be associate members of a mess appropriate to their rank or status:
 - a. This category comprises, except in a ship's mess, of:
 - (1) veterans (former members of the Canadian Armed Forces (CAF) who have successfully completed basic military training and have been honourably discharged);
 - (2) serving and retired Department of National Defence (DND) civilian employees, staff of the NPF, Defence Research and Development Canada (DRDC), Defence Construction Canada (DCC) and serving Royal Canadian Mounted Police (RCMP);
 - (3) currently-serving Honorary Colonels or Captain (Navy) and Honorary Lieutenant-Colonels or Commanders;
 - (4) other civilians similarly employed at or in connection with the unit or other element served by the mess;

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- (5) serving members of the armed forces of other countries serving in the vicinity of the unit or other element served by the mess; and
 - (6) personnel other than those mentioned in sub-paragraphs 1 to 5, who may be admitted to membership for a term not exceeding one year (without prejudice to renewal thereof for further one year terms), upon the recommendation of the mess committee, the majority vote of those present at a general mess meeting and the approval of the CO.
- 5. Priority for associate membership should be given in the order that the categories are listed in PSP Manual paragraph 4 a.
 - 6. Associate membership is not transferable from one mess to another. However, a person may have associate membership in more than one mess but shall pay dues in each mess.
An associate member shall be accorded the privileges of the mess but may not serve on the mess committee. An associate member may assist the mess committee or subcommittee but by doing so assumes no responsibility.
 - 8. Associate membership under shall be reviewed at the same date each year. Temporary membership may be granted until the next general mess meeting upon approval of the CO responsible for the mess.

Honorary Members

- 9. Members of the Canadian Regular Force or Primary Reserve are honorary members of every mess appropriate to their rank, except in the mess in which they are ordinary or associate members and in seagoing ships.
- 10. Any distinguished person may be invited to become an honorary member of a mess for a term not exceeding one year, without prejudice to renewal of membership for further one year terms, upon recommendation of the mess committee, majority vote of those present at a general mess meeting and approval of the CO responsible for the mess.
- 11. An honorary lifetime membership that was granted to former RCAF personnel in accordance with former RCAF policy is valid only in messes that were RCAF prior to 1 Feb 68. Such memberships shall not be rescinded without National Defence Headquarters (NDHQ) concurrence.
- 12. Individual messes may honour a retiring or retired member by granting an honorary lifetime membership, valid only in the mess granting the membership. However, such memberships shall be honoured in other messes, except messes in ships, on an infrequent and casual basis. If the holder of an honorary lifetime membership wishes to become an associate member of any mess appropriate to their former rank, they may apply to do so through the mess committee to the CO responsible for the mess.

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13. An honorary member shall be accorded the privileges of the mess but shall not pay mess subscriptions nor serve the mess in any capacity. An honorary member may be assessed a proportionate share of expenses associated with any mess function or entertainment attended. Except as provided in CFAO 19-8, Canvassing Defence Establishments, an honorary member may not enter DND property, buildings or messes for the purpose of soliciting or transacting business. Membership may be cancelled by the CO for cause, except as provided in PSP Manual paragraph Chapter 9-1 para 24.
14. Honorary membership of all types is intended to recognize an individual's position or contribution to the nation or to the military by providing opportunities for the occasional use of messes. However, when an honorary member, including an ordinary member of another mess, wishes to use the facilities of a mess on a frequent basis the honorary member should apply for associate membership.

Mess Committee

15. Each mess shall be administered by a mess committee responsible to the CO responsible for the mess. The mess committee should be responsible for all aspects of the administration of a mess. The mess committee:
 - a. is responsible for ensuring compliance with regulations, orders, and directives pertaining to messes;
 - b. provides for the organizational, administrative and logistical action necessary to carry out the members' decisions on mess matters;
 - c. reflects, to the CO responsible for the mess, the wishes of the members regarding their messes;
 - d. reflects, to the members, the CO responsible for the mess policy direction and reason therefore as required; and
 - e. provides the necessary expertise so that the mess is managed in accordance with current regulations on a day-to-day basis.

Composition of a mess committee

16. The composition and organization of any mess will vary according to the size, role and circumstances of the unit it is established. The mess committee shall consist of not less than three members as follows:
 - a. a president of the mess committee (PMC);
 - b. a vice-president of the mess committee; and

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- c. a secretary/finance member.

Mess Meeting

- 17. Mess committee meetings shall be held at least quarterly and a general mess meeting shall be held at least semi-annually for Primary Reserve Force, under the chairmanship of the PMC to consider the financial affairs of the mess and other business related to the administration thereof.
- 18. An extraordinary general meeting may be convened by:
 - a. the CO responsible for the mess;
 - b. the PMC;
 - c. the supervising officer; or
 - d. on the request in writing of 25 per cent of the ordinary members.
- 19. A general mess meeting or extraordinary meeting of the mess is not valid or competent to transact any business unless a quorum is present. A quorum shall consist of 50 per cent of the ordinary membership reasonably able to attend. The CO responsible for the mess may authorize a lesser percentage as constituting a quorum at a particular meeting; the circumstances will be attached to the minutes of that general meeting.

Role of the PMC

- 20. Strict adherence to the following administrative instructions shall be required of personnel in positions of responsibility:
- 21. Minutes of mess committee and general meetings shall be complete, detailed, and forwarded for the CO responsible for the mess approval without delay. Motions concerning the expenditure of mess funds shall clearly define individual items of expenditures for goods and/or services and shall be within budgetary limitations. It is important that the CO responsible for the mess approves the expenses before they are incurred.
- 22. The PMC shall personally examine all proposed budgets submitted by committee members and submit the recommended annual operating budget for the total mess program to the CO responsible for the mess for approval. The PMC shall monitor the mess budget to ensure revenues and expenditures are in accordance with budget plans;
- 23. Disbursement of mess funds shall be in accordance with approved procedures. Requests for payments of services, e.g., bands, shall be supported by written contracts, setting out total charges for services rendered. Invoices covering charges for goods (not for resale),

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e.g., prizes, trophies, decorations, and services, shall be approved for payment by the PMC and or person with NPP authority to do so, when he/she has confirmed that goods have been received or services rendered in accordance with agreement;

24. The PMC shall ensure that statements of duties exist for all members of the mess committee. The PMC shall brief committee members with respect to their individual responsibilities on taking office and ensure that attendant duties are performed efficiently and conscientiously in accordance with written and verbal directives;
25. The PMC, with assistance of local Human Resources office, shall provide written contracts or letter of offer for civilian NPF staff such as bartenders, specifying terms of employment, e.g., pay, holidays, hours of work, to whom responsible, and duties;
26. The PMC shall be responsible to the CO responsible for the mess for the overall monitoring of mess operation at a unit to ensure that checks, controls, and operating procedures are maintained in accordance with regulations and established policy contained in [A-PS-110-001 /AG-001](#), [A-FN -105/001/AG-001](#), [PSP Manual](#), local orders and other publications, and take corrective measures in concert with the PMC and/or Supervising Officer concerned to rectify any deficiencies;
27. The NPPRAM shall provide advice to a PMC on any aspect of a financial nature pertaining to a mess. In addition, the NPPRAM shall be an ex-officio member of each mess committee and is responsible for the provision of accounting services in accordance with [A-FN-105/001/AG-001](#)

Chapter 3: Bar Management

1. It is essential that adequate controls and clearly defined policies and procedures be developed to ensure that the assets of bar operations are properly safeguarded.

Accountable Documents

2. All serially numbered documents shall be controlled by the NPPRAM. The National Accounting Manager shall control the normal disbursements cheques after issue through CFMWS
3. The NPPRAM and users shall ensure that accountable documents held are properly secured at all times. The minimum acceptable level of security for accountable documents is a metal cabinet complete with locking bar and padlock, as per CFAO 202-2.
4. Accountable Documents presently in use by Messes:
 - a. form CF 601, Purchase Order and Receipt; can be found in Annex C;
 - b. form CF 602, Non-Public Funds Receipt; can be found in Annex D;
 - c. form CF 603, Merchandise Requisition; can be found in Annex B; and
 - d. tickets.

Transmission of documents

5. All relevant source documents shall be given to the NPP Accounting Office on a weekly basis or the next business day and no later than 2 business days after the end month. This allows for the expedient identification and correction of problems along with an enhanced level of relevance related to the financial data within the accounting system. Source documents may include but are not limited to:
 - a. DSR's including deposit slips;
 - b. merchandise Requisitions (MRs);
 - c. unsold Tickets;
 - d. invoices (including POs);
 - e. sponsorship MoU's; and

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- f. PIK Acknowledgements for donations.

Common Forms

- 6. The Forms most commonly used by Messes are:
 - a. Daily Sales Report (DSR) Annex A/1 & A2;
 - b. CF 601 Purchase Order and Receipt Annex C;
 - c. CF 602 Non-Public Funds Receipt Annex D; and
 - d. CF 603 Merchandise Requisition Annex B.

Daily Sales Report (DSR)

A sample DSR is included as Annex A/1 & A2 to this document.

- 7. The Mess is responsible to provide a Daily Sales Report (DSR) to the NPP accounting office, "A Daily Sales Report (DSR) or equivalent point of sale or other cash control system report shall be submitted daily or as directed by the NPPAM, from 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. Mess Managers or Bar Supervisors are to review DSRs or equivalents, including the verification of sales to the cash registers "Z" tape, prior to the submission of the DSR to the NPPAM."
- 8. The DSR used in the cost accounting operations is considerably more detailed as it is broken down by department. Looks can be deceiving and while the form has a lot more information on it, it is in fact an Excel spreadsheet on which cash register tape data is entered. Spreadsheet formulas automatically do calculations as applicable including extensions and totaling. As the net sales figures/tax figures from the cash register tape are entered on the DSR, the total departmental values, tax values etc. are calculated and entered automatically.
- 9. The top half of the DSR includes detailed information such as the cash register tape number and opening and closing totals. Below the departmental DSR information, you will note the amounts for non-cash items such as Bar Chits/Meal Chits/Debit Cards etc.
- 10. Procedure for filling out DSR
 - a. enter all the information from the Z tape, then count the deposit from the outlet match to deposit sheet, enter this in your DSR;
 - b. once this is complete you are ready to do your deposit; and

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- c. Z readings get stapled to the DSR along with any voids and then submitted to the NPPRAM.
11. The standard format of the DSR must remain unchanged. Mess Managers will insert pertinent info/accounts etc. that is unique to their respective outlets (in consultation with NPF Accounting Office).

Merchandise Requisition (CF 603)

A sample MR (CF 603) can be found in Annex B.

12. Merchandise requisitions are used to transfer inventory from a bar to other PSP outlets or to mess or private functions. All transfers of inventory are to be recorded on an MR and the MRs then recorded on the Transfer Register.
13. If the transaction is a transfer of stock from one mess to another, the amount shown on the MR is at (COST) and would be recorded on the MR in the cost column only. This amount would represent a transfer at cost price with no taxes involved. The applicable departmental GL for purchases would be used in this case for a cost transfer.
14. If the transaction is a transfer/sale of stock to a private function and the amount is at (SELLING) i.e.: bar items sold for a wedding, the amount would be recorded on the MR in the selling column only. This amount would represent a sale at selling price with the applicable taxes being applied. The applicable departmental GL for sales would be used in this case.
15. If the transaction is a transfer/sale of stock for a Mess Dinner and the amount is at (COST) i.e.: wine/port provided for a Mess Dinner, the amount would be recorded on the MR in the cost column only. This amount would represent a sale at cost price with the applicable taxes being applied. Again, the applicable departmental GL for sales would be used in this case.
16. Appropriate departmental GL accounts should be reflected on the MRs depending on whether the transaction is a transfer of stock to another outlet or a sale at cost or selling.

Fields to be completed for an MR (CF 603)

Merchandise from: where the goods come from.

Merchandise to: where the goods are transferred.

Function: what is being done with product. (Transfer, etc.)

Date:

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Description:

- a. breakdown department such as Dept 1 beer.

Unit:

- b. can be broken down by “each”, “case”, “lot”, dozen etc.

Quantity required:

- c. what the Entity ordered or transferred.

Quantity issued:

- d. what was actually issued or received.

Cost price:

- e. the cost of goods.

Cost subtotal:

- f. the sub-total at cost.

Cost total:

- g. the total at cost.

Selling price:

- h. this section must always be completed; and
- i. procedure the same as cost price section except they are at selling price.

Debit and credit:

- j. this is the section where most errors occur;
- k. the entities whose inventory is decreasing (stock is being removed) will be CREDITED the total selling amount;
- l. the entities whose inventory is increasing (stock is being added) will be DEBITED the total selling amount; and

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- m. if there are lines that are not being used in the MR they should be crossed out to denote that nothing else can or has been added.

Prepared by:

- n. this section should be signed by the Mess Manager who has verified the stock.

Received by:

- o. this section is to be signed by the person who accepts the stock.

Distribution of Merchandise Requisition (CF 603)

17. The distribution is as follows:

- a. copy 1 (White) is provided to the receiving department or outlet with the goods;
- b. copy 2 (Yellow) remains with the issuing department or outlet and then submitted to NPF; and
- c. copy 3 (Pink) remains in the book.

Purchase Order and Receipt (CF 601)

18. All entities and outlets shall follow the purchasing procedures set forth in this manual unless specifically instructed otherwise

A sample of a Purchase Order and Receipt can be found in Annex C.

Requirement for raising Purchase Orders

19. A Purchase Order (PO) form CF 601, shall be prepared when:

- a. supplier who will ship only as a result of receiving the PO;
- b. supplier requests written confirmation of order given via telephone, email, etc.;
- c. required to calculate detailed retail values for those outlets on retail accountability;
- d. required for control over outstanding merchandise in transit;
- e. resale merchandise is purchased with cash in an emergency situation; and
- f. resale merchandise is received as a sample, donation or free goods.

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20. A PO does NOT need to be prepared when:
- a. part of a standing order is received on a regular scheduled basis;
 - b. receiving multi-delivery shipments in the same week from the same supplier;
 - c. merchandise quantities are not determined until time of delivery such as with deliveries of beer, wine, soft drinks, and non-alcoholic beverages;
 - d. the PO would be prepared after receipt of goods and therefore becomes merely a record of receipt or approval for payment form; and
 - e. the goods are being supplied by a local Base/Wing outlet. Procedures for this type of transaction are provided at [A-FN-105-001 Transfers Chapter 22](#).

Distribution of Purchase Orders

21. After the PO has been raised and signed by the Mess manager or an authorized personnel, the PO is distributed as follows:
- a. copy No.1 (White) - sent to the supplier;
 - b. copy No.2 (Yellow) - maintained in outlet's "Open Order File" pending receipt of the goods; and
 - c. copy No.3 (Pink) - held with yellow copy pending receipt of the goods.

For further information on Purchase Orders refer to [A-FN-105-001 Chapter 21 Purchases](#).

Non-Public Funds Receipt (CF 602)

A sample NPP Funds Receipt (CF 602) can be found in Annex D.

22. Every person appointed to collect NPP revenues shall, at all times, issue an NPP official receipt (form CF 602) to the payer whenever funds are received, except when revenues can be adequately controlled through cash registers, Point of Sale or other cash control systems, serial numbered tickets or inventory accountability.

Distribution of NPP Receipt (CF 602)

23. The distribution is as follows:
- a. the white copy goes to the customer who paid for the goods and or services;
 - b. the yellow copy goes to the NPF Accounting; and

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- c. the pink copy stays in the NPF receipt CF-602 book.

Cash Registers (Point of Sales)

- 24. The use of cash registers or equivalent Point of Sale or other cash control systems as an effective part of inventory control is equally important in both retail accounting and cost accounting. Cash registers or equivalent cash control systems shall be utilized in bar operations where it is economically feasible to do so. The decision to introduce this type of equipment rests with the Reserve CO responsible for the mess or the Divisional PSP Advisor, except in 2 Division where a cash register is mandatory for the utilization of Sale Recording Module (SRM).
- 25. To assist the Reserve CO responsible for the mess/ Divisional PSP Advisor in this regard, bases should annually review operations and assess the requirement based on the following guidelines:
 - a. where monthly sales at an outlet average \$2,000 or less, cash registers or equivalent cash control systems are convenient and useful but not essential (essential for 2 – Division); and
 - b. where average monthly sales at an outlet exceed \$2,000, cash registers or equivalent cash control systems are strongly recommended.
- 26. As per the [A-FN-105-001 Chapter 18](#) Cash Registers:
 - a. must have the capability of providing a non-resettable locked-in accumulated group total. Those that do not have this capability must be modified and this control used. Opening and closing totals shall be recorded on the daily sales report (DSR) and supporting tapes submitted to the NPPAM; and
 - b. must have the capability of providing "X" (daily) and "Z" (cumulative) readings. The keys for taking these readings shall be controlled by the mess manager or a delegated person but not someone directly involved with ringing of the sales. The total sales will be recorded on the DSR with the "Z" reading tape attached. If the register does not provide a consecutive "Z" reading number on the tape, the reset number will be annotated on the DSR and the "X" reading attached to the DSR.

Sales Recording Module (SRM)

- 27. Operators of establishments in the province of Québec that serve alcoholic beverages, without food, for consumption on the premises will be required to give their clients bills produced using a sales recording module (SRM).

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Bar Control

28. Bar operations shall respect federal and provincial laws.
29. There are several physical controls which can be introduced to safeguard the merchandise of entities. While some are common to all types of operations others are applicable in particular circumstances only. To assist the Unit CO with the task of properly safeguarding merchandise, some of the more effective measures are presented in this guide. This guide as well [A-FN-105-001/AG-001 Chapter 36 Annex B](#) is not all inclusive and where other measures are developed that improve the level of control they should be introduced.
30. Only the individual responsible for the merchandise shall have access to the keys to the bar.
31. Doors, screens, windows, etc. shall be properly secured in such a manner that improper entry becomes as difficult as possible and cannot be achieved without leaving evidence of forcible entry.
32. Where cash registers or equivalent cash control systems are in use, the machines shall be located in such a position that the customer can see the amount(s) entered into the register/system but cannot access the cash drawer.
33. It is recommended that all bars use a liquor stand with an "optic" dispenser. The "optic" dispenser shall be positioned above the level of the bar so that the customer can see the drink being poured.
34. In the absence of liquor stands, bars shall use a standard jigger or shot glass matching the units of accountability ("free pouring" is prohibited). To ensure that jiggers work well and are accurate, they should be washed daily in lukewarm water and washed weekly in slightly soapy lukewarm water.
35. Periodically (at a minimum semi-annually), the bar member of the mess committee shall verify the integrity of all dispensers (including automatic dispensers), jiggers, shot glasses, and draft beer glasses in comparison to the units of accountability.
36. Entities/outlets with bars which have a sales volume in excess of \$10,000 per month should consider the introduction of automatic dispensers.

Bar Mix/Pre Mix

37. To maintain a satisfactory level of control and to facilitate comparison of profitability, bar mix (cylinder contained syrup or pop, etc.) are normally classified as bar expense. NPP bar operations may include bar mix as part of the cost goods sold, particularly with Cost Outlets. To avoid problems, it is better not to sell bar mix as soft drinks; however, where a

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significant amount of soft drinks are sold, these sales should be accounted for through the cash register department for non-alcoholic or soft drinks.

38. The procedure for accounting for bar mix expense items is as follows:
 - a. the posted selling price list shall clearly indicate that there is no charge for bar mix;
 - b. the cost price shall be charged directly to the appropriate expense account; and
 - c. these items will be excluded from physical stocktaking.
39. Bottled and canned soft drinks shall be included as merchandise and accounted for in the normal manner in accordance with [A-FN-105-001/AG-001 Chapter 25](#) (Inventory Valuation).
40. Refundable containers form part of bar stock and shall be included in both Retail and Cost Accountability at their market value.
41. There is no breakage or spoilage account within cost accountability - spoilage is included in the cost of goods sold however, a spoilage register as per [A-FN-105-001/AG-001 Chapter 36 Annex A](#) is to be maintained at the outlet for management internal control.
42. Periodically merchandise will deteriorate or be lost through breakage. Unless such circumstances are controlled and recorded, serious loss can be incurred. The breakage and spoilage register as per [A-FN-105-001/AG-001 Chapter 36 Annex A](#) remains a good indicator of problems with equipment or personnel - it is considered essential for internal control and should be monitored by bar management.
43. The Merchandise Stocktaking Report (CF 614) form is available only in hard copy. It can be obtained through the DND/CF Supply system. Please refer to the form by its NATO Stock Number (NSN): 7530-21-874-4108

Stocktaking

44. In Retail Accountability all outlets and departments are controlled by the retail accountability method and shall be counted at retail price. The retail value excludes any GST and PST which may be included in the posted selling price.
45. In cost accounting it becomes vital that management be able to monitor gross profit percentages to a much finer degree than with retail accountability. It is essential that the bar inventory be departmentalized in order to track the various commodity groups separately. Sales should be departmentalized as follows:
 - a. soft drinks (Dept 1-1);

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- b. snack foods/sundries (Dept 1-2);
- c. beer (bottle) (Dept 19-1);
- d. wine/coolers (Dept 19-2);
- e. spirits (19-3);
- f. beer (draft) (Dept 19-4);
- g. tobacco products (Dept 21); and
- h. meal sales (Dept 50).

Minimum Stocktaking Requirements

- 46. The minimum frequency of stocktaking shall be twice a year (June and December) and on handovers.
- 47. The CO will appoint a stocktaking team of at least two members (not bar or finance staff) and ensure that a stocktaking and cash count is performed. The stocktakers must be independent from the operations and accounting aspects of the entity they are checking. In addition to counting the bar inventory, it is recommended that the team also verifies the change and petty cash funds (where applicable). The recommended policy on overages and shortages is that all overages shall be absorbed by the mess, all shortages below a predetermined value shall be absorbed by the steward/chief bartender, and shortages shall be investigated and action taken in accordance with the results of the investigation.
- 48. Stocktaking provides the following:
 - a. verification of actual inventory to bookkeeping records;
 - b. financial information on the status of inventory investment;
 - c. a measure of the effectiveness of inventory control procedures;
 - d. a method of assessing the individual managers in managing assets placed at their disposal;
 - e. a record of inventory holdings by age groups; and
 - f. an adjustment to the accounting records in order to complete the financial statements.

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Supervised Stocktaking

49. The supervised stocktaking is controlled by the Chairman of the Stocktaking Board. The handover of responsibility for stock between persons employed in mess or entity bars constitutes a supervised stocktaking, but does not eliminate the requirement for monthly surprise supervised stocktaking.

Stocktaking Procedures

50. The Chairman of the Stocktaking Board shall advise all members of the stocktaking team of the outlets in which they will be conducting a physical count.
51. The members shall familiarize themselves with the configuration of the outlets where they will be employed.
52. Unless otherwise indicated in this guide, double counting is the minimum standard acceptable for stocktaking purposes. If the double count is conducted properly, the accuracy of the results and the level of confidence in the results are substantially enhanced. This, in turn, reduces the requirement for recounts.
53. The stocktaking team supervisor shall identify the most effective means of assigning personnel to carry out the physical count and shall prepare an assignment of responsibility schedule which provides for a double count of all areas.
54. If applicable, the last page of the CF 614 is to include any undeposited cash on hand from sales (excluding sales taxes) and the retail value of bar cards and spoilage/breakage registers on hand. These items form part of the accountable retail inventory.
55. If applicable, the last page of the CF 614 is to indicate the verification of change floats, petty cash funds and bar measuring devices (e.g. jiggers). These items are not to be included in the retail inventory totals. Copies of the funds verifications are to be attached to the stocktaking report.

Conducting the First Count

56. The stocktaking team member and the outlet employee shall count all items in their area.
Note: The count shall be conducted according to the prepared plan which identifies the sequence of count (i.e. left to right top shelf, then left to right centre shelf, then left to right bottom shelf).
57. Once both parties have agreed to the count of an item, the stocktaking member shall record the item description, age, quantity, and unit price on form CF 614 as applicable.
58. Upon completion of the count, both parties shall sign the applicable section of form CF

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614 indicating their agreement with the information thereon.

59. Completed forms CF 614 shall be delivered to the team supervisor who shall issue same to the personnel responsible to carry out the second count.

Conducting the Second Count

60. The personnel assigned to perform the second count shall follow the same sequence items as specified for the first count.
61. Where the count is the same as recorded by the first team, a check mark (√) shall be entered in the second count quantity column.
62. Where the counts differ, a recheck shall be carried out immediately by the "second count" team. If the recheck proves the first count to have been correct, a check mark is recorded in the second count quantity column. If the second count is correct, the second quantity column shall be completed to reflect that count.
63. Upon completion of the second count, all forms CF 614 shall be signed in the applicable section by both parties and returned to the team supervisor.

Post Count Action

64. The team supervisor, together with the Manager shall review all items where a different count has been recorded by the first and second groups.
65. Should either party consider that the difference in count is sufficiently significant to warrant a further count, that count shall be performed immediately. The findings of that count, when different than the second count shall be entered in the second count quantity column and the change initialed by both parties.
66. In all instances where the second count quantity column differs from the first the supervisor shall stroke-out the entry in the first count column.
67. On completion of the physical count, all stocktaking sheets shall be turned over to the supervising member of the stocktaking team. All stock sheets shall be accounted for. Under no circumstances is a sheet to be destroyed and voided sheets will be clearly marked. The stocktaking sheets shall then be delivered to the NPPRAM.

Ordering Stock

68. The Bar supervisor should consider the necessity for ordering stock when:
 - a. quantities held are reduced below normal stock levels and a further reduction may affect ability to meet demands;

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- b. normal stock levels will not be adequate for a mess function or entertainment;
- c. a temporary increase in patronage of the mess is expected, e.g. an abnormal influx of conferences or exercises and courses; and
- d. a corresponding decrease must be considered with a reduction in mess membership, due to deployment, etc.

Frequency of ordering stock

69. Ordering is done on a daily, weekly or semi-monthly basis, exceptions being made in appropriate circumstances. Non-perishable goods such as soft drinks, beer, and snack products may be ordered in larger quantities and, therefore, less frequently. In all cases, however, quantities held should be restricted to foreseeable requirements for a reasonable period, e.g.: a one month limit, preferable less.

Ordering verbally

70. In certain instances, it may be more practical for the Bar supervisor to place orders by telephone or by visiting the merchant's place of business. This is likely to occur in emergencies resulting from abnormal demands on stock. However, ordering verbally is not recommended as a regular practice. For NPP accounts record purposes, all verbal orders shall be confirmed by written orders and a CF601 shall be completed, as specified above.

Ordering by E-mail

71. This method is sometimes necessary to take advantage of market price changes, or because of unforeseen requirements for additional merchandise. This method is becoming the norm. This is more satisfactory than ordering verbally because a written record is available in case of discrepancies, damages, or disputes between the vendor and the mess. A copy of the e-mail should be kept until the invoice is received. It should be checked to the invoice and attached thereto, if correct. In case of error, appropriate corrective action must be taken and reference to the PMC may be deemed necessary.
72. The replenishment of stock involves the determination of quantities required and preparation and placement of an order with a merchant or firm, or a requisition with the stock controller, as applicable.

For more information on Stocktaking refer to [A-FN-105 Chapter 26 Stocktaking](#).

Change Funds

73. 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

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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](#)

Bar Sales on Credit

74. The acceptance of major credit cards and debit cards is considered a normal business practice. In addition, the CO responsible for the mess may authorize bar sales on credit (e.g. Mess members' bar cards). Bar card (also known as Privileged Cards) credit sales shall form part of a member's monthly mess account and shall be paid in accordance with [A-FN-105 Chapter 37](#) (Mess Charges) and [PSP Policy Manual Chapter 9-4 Mess Administration](#). Interim payments to the bartender, to reduce the balance outstanding, are not permitted.
75. Where authorized, credit sales shall be restricted as shown hereunder:
 - a. credit sales to other than ordinary members are discouraged; however, the Unit CO may authorize such sales where such a practice is considered to be warranted;
 - b. credit sales are not transportable between messes;
 - c. authorization of credit sales must not adversely affect the mess cash flow or create an overdraft of the mess share of the Base CBA; and
 - d. credit sales are permitted where the accounting function is performed by automated system.
76. Where credit sales using bar cards have been authorized by the Unit CO, the following procedures apply:
 - a. all sales shall be recorded (where a cash register/POS is in use, each sale shall be rung in);
 - b. each credit sale shall be recorded on a sales slip (bar card) which reflects the member's SN, rank, name, and section, the item purchased, and amount of the sale;
 - c. all sales slips shall be held until the close of business;
 - d. the daily sales report (DSR) shall be completed to reflect the total sales, identifying both cash and credit totals separately;
 - e. a copy of the DSR, supported by the completed sales slips shall be passed to the Mess Manager prior to the commencement of operations the following day;
 - f. the Mess Manager shall confirm that the sales slips equal the amount shown as credit sales on the DSR and enter the amount for each member in their records;

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- g. at month-end, the Mess Manager shall total the charges for each member and record the amounts as an element of their monthly mess bills and include this item in the Summary of Mess Charges; and
- h. the NPPAM takes the following action:
 - 1) upon receipt of the DSR, he shall record the credit sales as a debit to "Accounts Receivable" and a credit to "Sales" in the books of account; and
 - 2) upon receipt of the Summary of Mess Charges (SMC) from the Mess Manager, the total credit sales recorded thereon shall be compared with that shown in "Accounts Receivable". Where these amounts differ, the NPPAM shall review the sales slips held by the Mess Manager to verify their records. In the event that the SMC total is incorrect, the NPPAM shall advise the manager of the discrepancy to initiate corrective action. If the SMC is correct the NPPAM shall take action to correct the accounting records and advise the outlet manager accordingly.

Privileged Cards (Bar Cards)

- 77. Bar cards are permitted for use by the PMC, VPMC, Entertainment Chairman (or other mess executive committee positions, as budgeted and approved by the mess membership at a General Mess Meeting) and officially approved by the B/W Comd or Unit CO. Bar card holders must use the bar cards in accordance with the CFMWS Letter 7331-1 19 April, 2022. The following guidance shall be adhered to:
 - a. bar cards are to supply complimentary beverages to official mess guest(s) for that function, (i.e. Guest of Honour at a Mess Dinner, Dignitaries, VIP Guest Speakers, etc.);
 - b. the host may only charge reasonable personal use to the card while actively hosting the guest(s);
 - c. unauthorized use of a bar card will be the financial responsibility of the individual assigned the card; and
 - d. in all cases, at no time should a bar card be used to allow a host or a guest to become intoxicated.

The bar card purchases shall be recorded on a locally produced Privileged Bar Card and the totals entered on a CF 603 (or equivalent point of sale report) at month-end.

- 78. These privileged bar cards constitute a cost of doing business and will be expensed to the entity at their cost value. Therefore, the retail value of the items shall be reduced to cost

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price by applying the cost multiplier. A General Journal entry will then be actioned crediting Purchases and debiting the appropriate account under the General Revenue and Expense Statement (i.e. CO's Representational Expense, Entertainment, Miscellaneous General Expense).

Chapter 4: NPP Finances and Budgets

Financial Statements

Fiscal Year

1. As per [A-FN-105-001/AG-001 Chapter 14](#). The fiscal year for NPP operations is from 1 April of the current year to 31 March of the following year with all accounting periods/accounting months ending on the last day of the calendar month.

Purpose of Financial Statements

2. Financial statements are intended to be understandable by readers who have a reasonable knowledge of business activities, a basic understanding of accounting and who are willing to study the information diligently. The purpose of financial statements is to provide relevant and reliable financial information to help decision makers assess the entity's ability to meet financial obligations, achieve both short-term and long-term goals and also to evaluate management's stewardship. Financial statements are prepared in accordance with Canadian generally accepted accounting principles, to fairly present the financial position and the results of operations for the period ending as at the balance sheet date. A set of financial statements for each entity shall consist of the following and are submitted in the order indicated:
 - a. Balance Sheet including the Equity Statement (reporting assets, liabilities and equity - reflecting the current financial position);
 - b. notes/schedules to the Balance Sheet;
 - c. general revenue and expense statement and/or Income Statement(s) (reporting revenues and expenses - directly related to an entity's financial performance);
 - d. notes/schedules to the General Revenue and Expense and/or Income Statement(s); and
 - e. departmental Analysis Report (DAR) (for resale activities).

Financial Statements Timeline and Distribution

3. Reserves financial statements shall be prepared normally, as at the end of each accounting month and distributed to managers within 15 working days after the closing date. However, with CFO approval, a NPPRAM may issue statements less frequently than monthly, but in no event shall they be issued less frequently than quarterly (30 Jun, 30 Sep, 31 Dec, and

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31 Mar). The statements should be distributed to the management of each entity. For the Unit Fund, this would normally be the CO, DCO and the SM at a minimum. For each mess, this would be the PMC, Treasurer and committee members. The Unit Fund statements should be posted on a common notice board. The mess statements should be posted in the mess.

Petty Cash

4. Petty cash is intended for minor expenditures of items when it is not practical to pay for them by cheque, NPP Corporate Credit Card or through the invoicing procedures of the NPPRAM. 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.

Budget

5. 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 NPPRAM who subsequently sends the blank budget to the applicable Mess Authorities including but not limited to the PMC. This normally takes place in December of each year. The budgets are recommended for approval by the Mess Membership at a General Mess Meeting and approved by the Unit commander. The Unit authorities are expected to return the approved budget to the NPPRAM in March at the latest so it can be uploaded for the new accounting year which begins in April.
6. It is imperative that each Mess has an approved NPP budget for each fiscal year. The budget is what allows the local NPP accounting office to approve payments.
7. For the Messes, 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. Modifying a budget requires recommendation for approval by the Mess Membership at a General Mess Meeting and approved by the Unit commander. Once modifications are approved, they will be uploaded into the accounting system.

Chart of Accounts

8. In keeping with the principle of a uniformed accounting system throughout the Non-Public Property (NPP) Accountability Framework within the Canadian Armed Forces, and in line with Oracle best practices an 8 segment Chart of Accounts (COA) has been established for use by all NPP entities. Refer to Chart of Accounts [A-FN-105-001/AG-001 Chapter 13](#).

Example of a CFMWS Mess Reserve Trial Balance can be found in Annex H of this document.

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Purchase of NPP Fixed Assets

9. The Fixed Asset chapter [A-FN-105 Chapter 28](#) contains a vast amount of information and as such it is highly recommended that all Mess staff read this chapter thoroughly and liaise with local NPPRAM and/or RRAM 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.
10. Verification of fixed assets will be performed upon the change of NPF property inventory holders but no less frequently than every two years.

Delegation of Financial Authority

11. The [CDS Delegation of Financial Authorities for Financial Administration of Non-Public Property](#) (Also referred as NPP Delegation Document) sets out policy and standards related to NPP financial commitments.
12. Mess staff and Mess committee must receive delegated authority from their applicable Unit Commander via Annex A of the NPP Delegation document.
13. Once signed it is returned to the local base accounting office that holds the originals on file and send the information to the National Account Payable Office (NAPO) who updates the information in the National Database.

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

Segregation of Duties/Incompatible Functions

14. Segregation of duties is a basic, key internal control and one of the most difficult to achieve. It is used to ensure that errors or irregularities are prevented or detected on a timely basis by employees in the normal course of business. Segregation of duties provides two benefits; first, a deliberate fraud is more difficult because it requires collusion of two or more persons, and second, it is much more likely that innocent errors will be found. At the most basic level, it means that no single individual should have control over two or more phases of a transaction or operation.
15. The underlying premise of segregation of duties is to prevent one person from having **both** access to assets and responsibility for maintaining the accountability of those assets. If internal control is to be effective, there must be an adequate division of responsibilities among those who perform accounting procedures or control activities and those who handle assets. In general, the flow of transaction processing and related activities should be designed so that the work of one individual is either independent of, or serves to check on, the work of another.
- 16.

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17. The principal incompatible duties or responsibilities to be segregated are:
 - a. custody of assets;
 - b. authorization or approval of related transactions affecting those assets;
 - c. recording or reporting of related transactions; and
 - d. reconciliation.
18. In an ideal system, different employees would perform each of these four major functions. In other words, no one person should have control of two or more of these responsibilities. The more negotiable the asset, the greater the need for proper segregation of duties - especially when dealing with cash, negotiable cheques and inventories. If a single person can carry out and conceal errors and/or irregularities in the course of performing their day-to-day activities, they have generally been assigned or allowed access to incompatible duties or responsibilities (incompatible functions). Some examples of incompatible functions are:
 - a. authorizing a transaction, receiving and maintaining custody of the asset that resulted from the transaction;
 - b. receiving cheques (payment on account) and approving write-offs;
 - c. depositing cash and reconciling bank statements;
 - d. approving payroll and having custody of payroll cheques; and
 - e. having unlimited access to assets, accounting records and computer terminals and programs.
19. In those instances where duties cannot be fully segregated, mitigating or compensating controls must be established to reduce the risk of errors or irregularities. For instance, if the record keeper also performs a reconciliation process, a detailed review of the reconciliation should be performed and documented by a supervisor to provide additional control over the assignment of incompatible functions. Segregation of duties is more difficult to achieve in a centralized, computerized environment. Compensating controls in that arena include passwords, inquiry only access, logs, dual authorization requirements, and documented reviews of input/output.
20. Some special aspects of segregation of duties apply to different environments such PROPHET Database and IT functions. There should be segregation between systems development and operations, operations and data control, and data base administration and system development.

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NPP Fraud Prevention

21. CFMWS 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 Unit CO, 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 access the adequacy of preventative measures and controls.
22. To protect Non-Public Property (NPP) from fraud, waste, and abuse, Director General Moral and Welfare Services (DGMWS) has established a prevention and detection strategy (based on the current DND/CF Fraud Prevention Handbook) to:
 - a. develop an awareness of the nature and scope of potential fraud, waste and abuse situations within NPP;
 - b. provide guidance to “Staff of the Non-Public Funds, Canadian Forces”, Military members and Public Servants within DND concerning actions to be taken when such situations are encountered;
 - c. communicate risk identification methodologies and tools to allow leaders to target their efforts in high risk/high consequence areas;
 - d. systematically identify potential fraud, waste and abuse situations of NPP; and
 - e. Investigate those situations that are determined to warrant detailed examination and analysis.
23. The support of the “Staff of the Non-Public Funds”, Canadian Forces, Military members and Public Servants within DND is required to develop a consistent NPP strategy and to send a clear message that fraud, waste and abuse situations of NPP will not be tolerated.
24. This NPP Fraud Prevention Handbook is issued on the authority of DGMWS as Managing Director of NPP. It is intended as an initial step in communicating the existence of the NPP Fraud Prevention Strategy and is a reference for Base/Wing/Ship/Small Unit Commanders, managers, supervisors, and employees to assist in understanding, preventing, detecting fraud, waste and abuse of NPP.

Gift Funds

24. An entity may, if the creation of a separate gift fund has been approved by a simple majority of all members, give gifts and testimonials of a reasonable amount to members on the occasion of their departure from the entity or for other legitimate purposes such as bereavement commemoration. Gift Funds shall be accounted for as an NPP Entity Fund.

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The entity's Constitution and By-laws must state the established equitable criteria, amounts, purposes, etc. for gift fund expenditures as well as the appropriate monthly gift fund assessment from members. The gift fund shall be self-sufficient and shall not be created or replenished by transfers of funds from other accounts. However, in circumstances where surpluses have accumulated in entity gift funds, the surplus or a portion thereof may be transferred from the gift fund to another entity account such as mess subscription revenue, upon approval by a simple majority of members. (Care must be taken to consider both current and future needs when determining transfer amounts). Annually, the Mess Committee or Manager, with the assistance of the NPPAM, must review the gift fund to verify its self-sufficiency and ensure that any required changes to the By-laws are made. Gifts may be purchased using non-public funds only if the mess/unit fund has an established gift fund expressly created for that purpose. Direct voluntary contributions from the members are the authorized method to create revenue in this account. Messes/unit funds must have written criteria in their constitution governing what kind of gifts may be purchased, in what circumstances gifts are given and the amount that may be spent on each type of gift. Only members of the gift fund should benefit from the gift fund. Any expenditure of NPF funds on gifts outside of a gift fund is considered an alienation of funds and not allowed.

Donations and Sponsorship

25. Donations and sponsorships have augmented NPP programs and events for several decades; however, there has been significant growth in recent years. The reference identified a variety of risks associated with a growing NPP D&S program; donor and sponsor fatigue, possible financial dependency on external entities to deliver core NPP programs and events and adverse reputational consequences.
26. Sponsorship. A collaborative arrangement between NPP and an external entity, whereby funds, goods, facilities or services are provided to support a particular NPP Program/Event, in exchange for some appropriate non-monetary benefit of approximately equal value.
27. NPP donations and sponsorships may be used to support Mess Programs and Events when a bona fide need for donations and sponsorships is documented and substantiated.
28. The NPP Fundraising Policy <https://cfmws.ca/about-us/policies-and-publications/npp-accounting/npp-fundraising> provides direction on the application of NPP donations and sponsorships in support of NPP Programs and Events, and shall be read in conjunction with the Fundraising Policy, the NPP Advertising Policy and the NPP Donation and Sponsorship Administrative Manual.
29. Training and approval is required prior to soliciting and/or accepting a donation or sponsorship. Training and approval is requested and granted through the Supporting Unit's Principal Authorized Agent.

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30. Reserve Brigade/Region Commanding Officers (or equivalent) are responsible for overseeing NPP Programs/Events and authorizing the use and acceptance of donations and sponsorships for NPP Programs/Events undertaken at their respective Bases/Wings/Ships and Reserve Units.
31. DGMWS, as Managing Director NPP (at the national level), and Base/Wing/Ship Commanders and Reserve Brigade/Region Commanders (or equivalent) (at the local level) are required to appoint, in writing, a Primary Authorized Agent (PAA) to manage their respective NPP donation and sponsorship activities on their behalf.
32. Prior to the commencement of the fiscal year (FY), Reserve Brigade/Region Commanding Officers (or equivalent) are required to provide Divisional appointed PAA with a list of all planned NPP Programs/Events for the upcoming FY ('annual plan') for which donation and sponsorship support will be sought.
33. Financial approval authorities for the NPP Donation and Sponsorship Program are detailed in the CDS Delegation of Authorities for Financial Administration of NPP.
34. All NPP donations and sponsorships shall be documented, accounted for and reported in the NPP Financial Accounting Records in accordance with [A-FN-105-001/AG-001](#), Policy and Procedures for Non-Public Property (NPP) Accounting.

Non-Public Property Corporate Credit Card (NPP CCC)

35. The NPP CCC is governed by [A-FN-105 Chapter 12](#).
36. The use of credit cards to facilitate purchase and payment of goods and services is now a generally accepted practice and has become widespread. Introduced in July 1998, the NPP CCC program has been successful in meeting its objectives of reducing accounts payable costs and decreasing the requirement for petty cash for minor purchases. Petty cash funds will only be required for those cases where the item being purchased is of very low value and the vendor has a threshold amount for a purchase under which credit cards are not accepted. See [A-FN-105-001/AG-001 Chapter 31](#) Standing Advances for more information. In 2007, the current service provider, Bank of Montreal (BMO), introduced rebates on usage, which directly benefits entities through the receipt of these rebates (as detailed in [A-FN-105-001/AG-001 Chapter 12](#) paragraph 23).
37. To take advantage of these efficiencies, use of the NPP CCC is to be maximized. No payments to suppliers will be issued via cheque or electronic fund transfer if payment may be made by the NPP CCC.
38. NPP CCC transactions will be reconciled/processed and approved via NBC's Smart Data Website.

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39. Cardholders are prohibited from using the card for personal expenditures of any kind. Any violation will result in immediate cancellation of the card and may result in disciplinary action.

Cardholders Responsibilities

40. The NPP CCC cardholder shall:
- a. read and sign the Corporate Credit Card “Cardholder Agreement” [A-FN-105-001/AG-001 Chapter 12 Appendix 1 to Annex A](#) which will be kept on file at the local accounting office;
 - b. obtain a sales slip/voucher for each expenditure made with the purchase card; and
 - c. reconcile their transactions in BMO DOL at least once a month and no later than the second working day of the following month. As part of this month-end process, the NPP CCC DOL report, also known as “CFMWS Approved Transaction” shall be printed, all supporting sales slips/vouchers attached, and then the report signed by the appropriate approving authority IAW the CDS Delegation of Authorities for Financial Administration of NPP. The approved/signed report is then submitted to the local NPP accounting office for accounting action.
41. The NPP CCC will be issued in the name of the individual holder and is only to be used by the cardholder. The NPP CCC will be secured at all times when not in use with accessibility only by the NPP CCC holder.
42. The NPP CCC Cardholder shall not:
- a. use the card for any purpose, or in any manner, not authorized by proper authority; and
 - b. make any personal expenditure with the card.

Chapter 5: Unit Funds Reserve Force

Purpose

1. The purpose of a unit fund is to provide a medium whereby the Commanding Officer (CO) can administer all Non-Public Property (NPP) vested in the CO except NPP administered through a mess.

Establishment

2. The CO, with the approval of the Brigade Commander or Regional Commander for (NRD), may establish a unit fund at the unit.

Administration

3. The administration of the unit fund is the responsibility of the CO and shall be conducted in accordance with the CDS Governance of NPP. To advise and assist the CO in the management and supervision of assets of the unit fund, the CO shall establish a unit fund committee.
4. The unit fund committee shall consist of military members as follows:
 - a. a chairperson who shall be the CO or the CO's representative;
 - b. a secretary;
 - c. a treasurer; and
 - d. other members as appointed by the CO or elected by unit members.
5. Subcommittees for the supervision of specific NPP activities may be appointed or elected at the discretion of the CO. Such subcommittees shall be subordinate to the unit fund committee and should be represented at unit fund committee meetings.
6. The CO shall issue detailed terms of reference which shall include:
 - a. duties and responsibilities of committee members; and
 - b. procedures for:
 - 1) expenditure of funds on the CO's behalf;
 - 2) administration and control of all unit fund NPP;
 - 3) control of property when similar items are held on both public and non-public distribution accounts in the same facility;
 - 4) maintenance of a minute book to record the proceedings of all committee meetings;

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- 5) submission of the minutes of each committee meeting for the CO's approval; and
 - 6) conduct of correspondence.
7. Unit fund committee meetings shall be held quarterly to consider business related to the administration of the unit fund.
8. In addition to any other business that may be considered at a committee meeting, the following matters must be considered:
- a. expenditures which come within the committee's authority;
 - b. unit fund financial statements; and
 - c. recommendations to the CO for other expenditures.

Sources of Income

9. Unit fund income is derived from:
- a. contributions from the unit Officer's Mess, Warrant Officers and Sergeant's Mess, and Junior Rank's Mess or canteens;
 - b. money contributed for the collective benefit and welfare of all members of the unit;
 - c. public fund grants and allowances such as library grants, physical fitness grants, band grants, etc;
 - d. assessments against individuals participating in or attending a unit activity which is administered through the unit fund; and
 - e. any other NPP contribution or revenue received by the unit.
10. The CO may direct that up to seven per cent of the gross sales of the bar operation of a mess or facility established in accordance with PSP Manual [Chapter 9-1](#), Messes, be transferred to the Unit Fund. In making such direction CO should take into consideration the financial position of the entity.

Expenditure of Unit Funds

11. All money received by a unit fund shall be used for the collective benefit, the morale and welfare of all members and families of the unit except:
- a. donations received for a specific purpose;
 - b. funds administered for a specific activity; and

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- c. public fund grants provided for a specific purpose such as library grants, physical fitness grants, band grants.
- 12. Grants and allowances received under [QR&O Chapter 210](#), Miscellaneous Entitlements and Grants, must always be accounted for and can only be expended as authorized by applicable regulations. As the unexpended balances in such grant or allowance accounts must be refunded to the Crown when a unit is disbanded or reduced to nil strength, funds sufficient to cover these balances must then be retained in the bank account at all times.
- 13. The Division Commander or the Garrison Commander if authorized by the Division Commander or Regional Commander for (NRD), may direct that 1/2 per cent of gross sales in messes and canteens be remitted to a garrison fund. The Commanders may also direct that all Regular and Reserve units remit to a division fund, 1/2 percent of gross sales in messes and canteens during area sponsored deployments and training camps.

Representational Expenses

- 14. Subject to the conditions outlined in paragraph 12 of [PSP Manual Chapter 10-2](#), Base Funds – Regular Force, the unit CO may use funds to meet obligations to represent the department up to the annual amount set by Canadian Forces Morale and Welfare Services (CFMWS). Every year CFMWS issues a letter providing authority to spend Unit funds on Representational Expenses.

Restrictions of Expenditures

- 15. Unless approved by the Brigade Commander or Regional Commander for (NRD), on the recommendation of the district or equivalent commander expenditure of NPP for a capital or non-recurring purpose shall be in accordance with the Chief of the Defence Staff (CDS) Delegation of Authorities for Financial Administration of NPP. The NDA vests NPP with the CDS, Base/ Wing Commanders and unit commanding officers. The use and administration of NPP vested in Base/Wing Commanders and unit commanding officers is subject to the direction of the CDS. As the NDA prescribes that NPP can only be used for the benefit of serving and former CAF personnel and their families, it creates a “trust-like” relationship between the CDS and serving and former CAF personnel and their families, with the CDS having the fiduciary responsibility to act like a trustee and serving and former CAF members being the name beneficiaries.

Education and Bursary Funds

- 16. Unit Fund may establish an Education and Bursary fund which contributes to the morale and welfare of its NPP beneficiaries.

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Budget

17. A budget shall be prepared and resources shall be allocated for projects and purposes that will provide maximum benefit. This budget period shall coincide with the NPP fiscal year. As per the CDS Delegation of Authorities for Financial Administration of NPP, an approved budget is required before any commitments or purchases are made

Loss or Damage

18. A loss of or damage to NPP shall be reported and investigated in accordance with:
 - a. [QR&O 21.72](#), Loss of or Damage to Non-Public Property; and
 - b. [QR&O 21.73](#), Investigation into Loss, Overage or Damage Due to a Service or Criminal Offence.

Write-Off

19. Write-off is defined as the authority to adjust accounting records to reflect the deletion or changed monetary value of an asset or liability arising from an occurrence not supported by a normal market transaction. Examples of situations in which write-off action is appropriate are devaluation (write-down), fraud, arson, damage, destruction, theft, loss, fire, disappearance, and deletion of bad debts. Refer to Chapter 11 of A-FN 105 (Non-Public Funds Consolidated Insurance Program (CIP) for events that are and are not covered under the CIP.
20. The write-off of a loss of NPP shall not prejudice disciplinary or other action against any person.
21. The write-off of a loss of NPP may be approved in accordance with the CDS Delegation of Authorities for Financial Administration of NPP.

Furniture and Equipment

22. A record of non-publicly owned furniture and equipment shall be maintained. Any non-public furniture or equipment that is no longer required shall be disposed of in the manner considered most beneficial to the unit, by:
 - a. trade-in on a new or replacement item;
 - b. sale to another NPP activity;
 - c. sale to the highest bidder through advertising or auction; or
 - d. destruction and disposal

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23. On reduction to nil strength, disbandment, amalgamation, move, etc., NPP shall not be disposed of without the Managing Director of NPP approval in accordance with [PSP Manual Chapter 10-5](#) Disposal of Non-Public Property.
24. Memorabilia or artifacts shall not be disposed of without the approval of the CDS, through the Director of History and Heritage (DHH). These items will most likely be transferred to a museum, a Regimental association (or similar) or another unit. Memorabilia or artefacts shall not be disposed of without Managing Director of NPP approval as per [PSP Manual Chapter 10-5](#) Disposal of Non-Public Property

Federal and Provincial Regulations

25. The CO shall ensure that:
 - a. an employer's responsibilities under federal and provincial laws regarding income tax, Canada or Quebec pension plan, workmen's compensation and unemployment insurance are complied with; and
 - b. provincial laws regarding collection and remittance of taxes on retail sales are followed.

Insurance

26. Reserve units obtain their insurance through the Canadian Forces Consolidated Insurance Program (CIP). This insurance covers both content and liability and has annual fees cheaper than the private sector. NPP shall be properly insured. Units operating messes, canteens or NPP activities are required to have liability insurance:
 - a. fire or burglary which results in a loss of or damage to non-public owned merchandise, furniture or equipment; and
 - b. claims in respect of the death, injury or illness of an NPF employee arising from the negligence of a person responsible for the operations or management of the NPP activity.
27. Insurance premiums covering the portion of furniture and equipment purchased with a contingency grant may be paid with that grant paid to the unit in accordance with QR&O 210.42, "Contingency Grant – Primary Reserve Units".

Chapter 6: Branch, Regimental, Corps and Group Funds

Aim

1. This order prescribes the policy and procedures for the establishment and operation of branch, regimental and group funds.

Application

2. This order applies to the Regular Force and Primary Reserve. In this order term regiment is used in the historical infantry sense and does not mean or include a regiment that is a formed unit such as the Royal Canadian Dragoons (RCD) or the Royal Canadian Horse Artillery (RCHA).

Purpose of Fund

3. The purpose of a branch, regimental or group fund shall be to:
 - a. further the aims of the branch, regiment or group as a whole;
 - b. benefit individuals serving with the branch, regiment or group, in such a manner as to directly or indirectly benefit the branch, regiment or group; and
 - c. assist in the preservation of the traditions, memorabilia and customs of the branch, regiment or group.

Status

4. Branch, regimental and group funds are Non-Public Property (NPP) activities whose operations and activities are governed by policies and orders promulgated by the Chief of the Defence Staff (CDS) in accordance with the National Defence Act (NDA) Sections 38 to 41.

Administration

Approval

5. Branches, as listed in CFAO 2-10, Personnel Branches within the Canadian Forces, and regiments or a rank or other group within a branch or regiment may apply to establish a fund. A request for approval shall be forwarded to Director General Morale and Welfare Services (DGMWS) and shall include:

Reserve Mess Reference Guide

- a. the name of the branch, regiment or group;
- b. the name of the fund;
- c. a copy of the constitution and by-laws, including the duties, responsibilities and method of selection of executives and proposed first incumbents; and
- d. the method of raising funds (membership fee, donations and kit shop operations).

Note: Corps, regimental and similar funds, existing on 1 Jan 73, when this order was first promulgated, may continue under their original terms of reference or if the membership so desires, may arrange for the incorporation of the membership and funds in an appropriate branch, regiment or group fund. If a fund chooses to perpetuate itself, it need not be reauthorized, but shall be guided in its operation by this order.

Membership

6. Membership in a fund shall be voluntary and is restricted to active or retired members of the branch, regiment or group concerned.
7. Membership fees for Canadian Forces (CF) members must be voluntarily subscribed and annual dues shall not exceed:
 - a. for officers (excluding subordinate officers) \$36.00;
 - b. for Non-Commissioned Members (NCM) of the rank of sergeant and above \$24.00; and
 - c. for NCM of the rank of corporal and below \$12.00.

The limitations in paragraph 8 are not applicable to gifts, donations or legacies.

Expenditures

8. The executive committee of a fund may authorize expenditure:
 - a. for a specific purpose, within the terms of reference of subscriptions or voluntary contributions raised for that purpose; and
 - b. subject to sub-paragraph a:
 - 1) for loans or grants to institutes of participating units; and
 - 2) for other purposes that the executive committee considers to be beneficial to the branch, regiment or group as a whole.

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9. The executive of a fund may authorize an expenditure of funds not exceeding \$30,000 for any one project or item if assets are available and borrowing is not required. In all other cases, prior approval of the CDS is required.
10. Where it is not practicable or desirable to expend funds or use other assets for the specific or general purpose for which they were originally raised by subscription, an application for CDS authority for expenditure or use of some other purpose may be made through DGMWS and shall include:
 - a. the amount and source of funds involved;
 - b. the purpose for which the funds were originally raised;
 - c. special circumstances of the proposed change;
 - d. the recommended expenditure or use; and
 - e. other relevant information.

Kit Shops

General

11. Branch, regimental, and group funds may establish kit shops to offer specialized merchandise, unique to the branch, regiment or group. These kit shops can play a vital role in the maintenance of branch, regiment or group traditions and through their profits support branch, regimental or group activities.

Authorized Merchandise

12. As a general rule, items offered for sale in a kit shop should be prominently marked with the branch, regimental or group crest or other device or should depict branch, regimental or group themes. Kit shops should liaise with base Canadian Forces Exchange System (CANEX) authorities or the President of CANEX concerning sources of supply.
13. Branch, regimental or group kit shops are not to offer merchandise of a general nature or otherwise enter into competition with CANEX.

Public Support

14. Branch, regiment or group kit shops are considered to be part of the CF Personnel Support Program and may be permitted use of available accommodation and personnel as outlined in [A-PS-110-001/AG-002](#), Morale and Welfare Programs in the Canadian Forces.

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Command Orders and Instructions

15. If a command finds it necessary to issue additional policy or procedures governing the operation of kit shops, these must conform with current regulations regarding NPP operations contained in CFAOs, [A-FN-105-001/AG-001](#), Policy and Procedures for Non-Public Property Accounting, [A-PS-110-001/AG-002](#), Morale and Welfare Programs in the Canadian Forces and A-PS-191-001/FP-001, Policy Governing the Operation of the Canadian Forces Exchange System, unless specific approval has been obtained from DGMWS for an exception.

Accounting and Control

Accounting

16. The accounting for branch, regimental and group funds and property including kit shops shall be in accordance with the procedures in [A-FN-105-001/AG-001](#) and other NPP directives.
17. Kit shop operations shall adhere to provincial regulations, including the collection and remittance of provincial sales tax.

Artifacts and Memorabilia

18. Certain non-public items having a historical significance such as flags, guidons, trophies, war prizes and museum pieces may be classified as artifacts and memorabilia. Care and disposal of such items is governed by Chapter 11-1, Artifacts and Memorabilia.

Discontinued Funds

19. Should it be desirable to close out a fund, the provisions of the National Defence Act (NDA) Sections 38-41 will apply. To permit the CDS to exercise their responsibilities, fund officials shall forward to CFMWS CEO their proposals for winding up the affairs of the fund. The submission shall be accompanied by separate inventories, one for artifacts and memorabilia and the other for any other NPP the fund may own and shall include the recommended disposal of each item.

Audits

20. Corps, regimental and similar funds, including the Royal Military Colleges Club of Canada, which existed on 1 January 1973, are NPP activities. However, they may continue under their original terms of reference, which may include maintaining accounts that are separate from the CFCF framework.
21. If the membership so desires, a corps, regimental or similar fund which existed on 1 January 1973, may arrange for the incorporation of the membership and funds in an appropriate branch, regimental or group fund as described. If a fund chooses to perpetuate

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itself, it need not be reauthorized. All such funds must submit a copy of their audited financial statements to DGMWS within six months of the end of its fiscal year.

Chapter 7: Provision, Serving and Consumption of Alcoholic Beverages

Purpose

1. This order amplifies [QR&O 19.04](#), Intoxicants, and prescribes the policy governing the provision, serving and consumption of alcoholic beverages within the Canadian Armed Forces (CAF).

Application

2. This order applies to all CAF facilities and functions including but not restricted to, messes, CANEX lounges and restaurants, specialty interest clubs and facilities, social centres, Department of National Defence (DND) armouries, unit dances, section parties, farewells and depart with dignity, and other ad hoc occasions whether held on DND property or elsewhere.

Policy

3. The Commanding Officer (CO) shall establish and promulgate orders governing the times, locations and conditions for the introduction, serving and consumption of alcohol at facilities and functions of the unit. The objective of these orders shall be to:
 - a. promote responsible attitudes and practices in order to avoid or reduce domestic or social problems and the adverse effects on health and work performance associated with immoderate use of alcohol; and
 - b. ensure that all reasonable steps are taken to avoid contributing to injury or death resulting from the consumption of alcohol served at CAF facilities or CAF sponsored functions.
4. While the orders may take into consideration the special nature, circumstances and roles of individual units, as far as is practical having regard to the exigencies of the service, they shall include provisions which ensure that:
 - a. there is no doubt that the orders apply to all unit facilities and functions where alcohol is served or consumed;
 - b. the standards of care for the serving and consumption of alcoholic beverages conform with those established by provincial and municipal laws;
 - c. the sale of alcoholic beverages is not subsidized or discounted. Provisions should therefore include:

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- 1) a prohibition on "Happy Hour" or "two for one", etc. specials.

Note: This does not preclude subsidization at hosted functions held at the discretion of the Base Commander (B Comd) such as Remembrance Day, At Home and New Year Levee.

- d. non-alcoholic beverages, attractive in price and presentation, are available at all outlets where alcohol is served;
- e. contests, competitions or stunts based on immoderate drinking of alcoholic beverages are prohibited (e.g.: "chug-a-lug" beer-drinking contests, etc.);
- f. provision to or consumption of alcoholic beverages by, military or civilian personnel who are under the legal drinking age in the province in which the unit is located is prohibited;
- g. persons in an intoxicated or apparently intoxicated condition shall not be served alcohol at CAF controlled facilities or functions;
- h. individual members of the CAF are made aware that:
 - 1) the primary responsibility for the wise and moderate consumption of alcohol and related behaviour rests with the consumer; and
 - 2) there is a potential for personal liability when serving alcohol at their home or other locations; and
- i. a training and awareness program on the responsible service of alcoholic beverages is implemented for all personnel involved with the sale and/or serving of alcoholic beverages based on the provincial and municipal laws as per attached Table.

Table of provincial awareness programs

| Provincial Awareness Programs by Province | | |
|---|---------------------|--|
| Base/Wing location | Name of the program | Internet link to the program or info |
| Nova Scotia | It's Good Business | http://novascotia.ca |
| New Brunswick | | https://www.tianb.com |
| Quebec | Service in Action | http://educalcoool.qc.ca |
| Ontario | Smart Serve | http://www.agco.on.ca/ |
| Manitoba | It's Good Business | www.smartchoicesmb.ca |

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| | | |
|------------------------|-------------------------------------|---|
| Saskatchewan | Serve It Right | http://www.slga.gov.sk.ca |
| Alberta | Alberta Server Intervention Program | https://proserve.aglc.ca |
| British Columbia | Serving It Right | https://www.responsible-servicebc.gov.bc.ca |
| North West Territories | | Education and enforcement Finance (gov.nt.ca) |
| Outcan and Missions | Smart Serve | http://www.agco.on.ca/ |

Note: if provincial training and awareness is not available at a location outside of Canada, CAF will use Ontario Smart Serve program.

Legal Implications

5. For some time, Canadian courts have recognized a responsibility on the part of facilities and individuals to refrain from serving alcohol to individuals who are intoxicated or apparently intoxicated. In numerous cases where an intoxicated individual has become involved in an accident, the facility that continued to serve alcohol to an individual who was visibly intoxicated has been found partially liable for resulting damages. Depending upon the particular circumstances, such damages may run into hundreds of thousands of dollars.
6. Besides the potential liability on the part of the facility, there is the obvious danger of liability on the part of the intoxicated individual for damages that may be caused. Furthermore, individuals who, in an intoxicated condition, drive motor vehicles are subject to criminal prosecution which could result in serious consequences, (e.g.: fine, period of incarceration, suspension of driver's licence, criminal record, etc.).

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ANNEXES

ANNEX A/1

SAMPLE DSR

| DAILY SALES REPORT RAPPORT QUOTIDIEN DES VENTES | | | | | | | | | | OUTLET - POINT DE VENTE |
|--|---------------|----------------|---------------|-------------------------------|----------------|--------------------------------------|--|----------------|---------------|------------------------------|
| | | | | | | | | | | SALES DATE - DATE DES VENTES |
| CASH REGISTER SALES - VENTES À LA CAISSE ENREGISTREUSE | | | | | | | | | | |
| Cash Register 1 - Caisse n° 1 | | | | Cash Register 2 - Caisse n° 2 | | | CASH REGISTER TOTALS - TOTAL DES CAISSES | | | |
| CLOSING READING RELEVÉ À LA FERMETURE | | | | | | | | | | |
| OPENING READING RELEVÉ À L'OUVERTURE | | | | | | | | | | |
| DIFFERENCE DIFFÉRENCE | | | | | | | | | | |
| | GROSS SALES | VOIDS/REFUNDS | NET SALES | GROSS SALES | VOIDS/REFUNDS | NET SALES | GROSS SALES | VOIDS/REFUNDS | NET SALES | |
| | | ANNULATIONS ET | | | ANNULATIONS ET | | | ANNULATIONS ET | | |
| DEPT. / RAYON | VENTES BRUTES | REBOURSEMENTS | VENTES NETTES | VENTES BRUTES | REBOURSEMENTS | VENTES NETTES | VENTES BRUTES | REBOURSEMENTS | VENTES NETTES | |
| 1 | | | - | | | - | 0 | 0 | 0 | - |
| 2 | | | - | | | - | 0 | 0 | 0 | - |
| 3 | | | - | | | - | 0 | 0 | 0 | - |
| 4 | | | - | | | - | 0 | 0 | 0 | - |
| 5 | | | - | | | - | 0 | 0 | 0 | - |
| 6 | | | - | | | - | 0 | 0 | 0 | - |
| 7 | | | - | | | - | 0 | 0 | 0 | - |
| 8 | | | - | | | - | 0 | 0 | 0 | - |
| 9 | | | - | | | - | 0 | 0 | 0 | - |
| 10 | | | - | | | - | 0 | 0 | 0 | - |
| 11 | | | - | | | - | 0 | 0 | 0 | - |
| 12 | | | - | | | - | 0 | 0 | 0 | - |
| SUB-TOTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TAX(E) 1 | | | 0.00 | | | 0.00 | 0 | 0 | 0 | - |
| TAX(E) 2 | | | 0.00 | | | 0.00 | 0 | 0 | 0 | - |
| TAXES - TOTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | 0 | - |
| TOTAL | - | - | - | - | - | - | - | - | - | - |
| PREPARED BY - PRÉPARÉ PAR | | | | | | OTHER RECEIPTS - AUTRES RECETTES | | | | |
| DATE | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | TOTAL RECEIPTS TOTAL DES RECETTES | | | | |
| | | | | | | - | | | | |



DSR.xlsx

Click on Icon to work in spreadsheet.
ANNEX A/2 Excel spreadsheet of DSR

Reserve Mess Reference Guide

ANNEX B


MERCHANDISE REQUISITION (CF 603)

| National Defence Défense Nationale | MERCHANDISE REQUISITION | | | | | | FOR TRAINING PURPOSES ONLY | | | | | | | | MR# | | | | | |
|---------------------------------------|---------------------------------|---------------|-----------|-----------|--|---------------------------|-----------------------------------|--|--|------|-----------------------------|--|--|-----------|------|----|--|--|--|--|
| MERCHANDISE FROM - MARCHANDISE DE | MERCHANDISE TO - MARCHANDISE A | | | | | | | | | | | | | | DATE | | | | | |
| entity/dept Établissement/rayon | entity/dept Établissement/rayon | | | | | | FUNCTION - ÉVÈNEMENT | | | | | | | | | | | | | |
| DESCRIPTION | DEPT RAYON | UNIT UNITÉ | QTY - QTÉ | | | COST PRICE - PRIX COUTANT | | | | TAX | SELLING PRICE-PRIX DE VENTE | | | | | | | | | |
| | | | REQ | ISSUE | | | | | | TAXE | | | | | | | | | | |
| | | | DEMANDÉ | DISTRIBUÉ | | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | | | | | | | | | | |
| DEBIT - DÉBIT | | | | | | | CREDIT - CRÉDIT | | | | | | | | | | | | | |
| | | | | | | | \$ | | | | | | | | | \$ | | | | |
| | | | | | | | \$ | | | | | | | | | \$ | | | | |
| | | | | | | | \$ | | | | | | | | | \$ | | | | |
| | | | | | | | \$ | | | | | | | | \$ | | | | | |
| | | | | | | | \$ | | | | | | | | | \$ | | | | |
| PREPARED BY - PRÉPARÉ PAR | | | | | | | RECEIVED BY - RECU PAR | | | | | | | | | | | | | |
| NAME - NOM | | | | | | | POSITION - POSTE | | | | | | | SIGNATURE | | | | | | |
| NAME - NOM | | | | | | | POSITION - POSTE | | | | | | | SIGNATURE | | | | | | |

Reserve Mess Reference Guide

ANNEX D

NON-PUBLIC FUNDS RECIEPT (CF 602)

| | | | | | | | | |
|---|-----------------------------|--|--|--------------------------|---------------------|---|------------|----------------------------------|
|  | National Defence | Défense nationale | | | | | | SERIAL NUMBER NUMÉRO DE SÉRIE |
| NON-PUBLIC FUNDS RECEIPT / REÇU DE FONDS NON PUBLICS | | | | | | | | 1234567 |
| RECEIVED FROM REÇU DE | | PO2 Connors | | | | | | |
| THE SUM OF LA SOMME DE | | two thousand, seven hundred & nine..... | | | | 37 | Dollars \$ | \$2,709.37 |
| | | | | | | 100 | | |
| GST REGISTRATION # No D'ENREGISTREMENT TPS | | | | GST COLLECTED TPS PERCUE | | AMOUNT NET OF GST MONTANT EXCLUANT TPS | | |
| ON ACCOUNT OF POUR | | Private Function / Down payment 15 Aug CY | | | | | | |
| | | | | | | | | |
| ORGANIZATION - ORGANISATION | | | | DATE | SIGNATURE | | | |
| WO/Sgt's Mess | | | | 15-01-CY | Mess Manager | | | |
| CF 602 (1-91) 7530-21-907-5906 | | | | | | | | |

Reserve Mess Reference Guide

ANNEX E

Mess Facility Function Request

TYPE OF FUNCTION: _____ (e.g. Smith wedding, Hockey team social event)

DATE OF FUNCTION: _____ D _____ M _____ Y

NUMBER IN ATTENDANCE: _____

CUSTOMER INFORMATION

I understand that as the Applicant I will be required to ensure payment for the full cost of the function on the day of the activity or as pre-arranged with Mess management. Also, I will be the main point of contact for this function and will be available for questions from the Mess Staff.

APPLICANT NAME: _____

SERVICE NUMBER: _____ or DATE OF BIRTH _____

ADDRESS: _____

PHONE NUMBER work: _____ home: _____

EMAIL: _____

SIGNATURE: _____

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SPONSORSHIP

Please have your sponsor complete the section below prior to submitting your request. Any military personnel can be a sponsor. The requirement for sponsorship is that the member must be in good standing with the Mess.

SPONSOR: As the sponsor of this function, I will be in attendance and I fully understand that I assume full responsibility for any damages or lack of payment to the Mess for this function. Furthermore, I understand that I shall personally be held accountable for the conduct and actions of those persons attending the function.

NAME: _____

RANK: _____

LOCAL: _____

UNIT/SECTION: _____

PHONE NUMBER: _____ SECTION: _____

STATUS: Regular member (SN _____) Associate member _____

EMAIL: _____

DATE: _____

SIGNATURE: _____

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REQUIREMENTS

LOCATION: (List the rooms which are available to be used for different functions)

CATERED MEALS: Mess kitchen and Staff/ Outside caterer and serving staff

USE OF KITCHEN: _____

EATING IN WHAT ROOM _____ BUFFET? SERVED?

DANCE FLOOR: YES/NO

DJ: YES/NO NAME: _____ SET-UP TIME: _____

CLEANING FEE: _____

BAR REQUIREMENTS

BARTENDERS: _____

GLASSPICKERS: _____

WINE RED: _____ QTY/BTLS

WINE WHITE: _____ QTY/BTLS

SPECIALTY WINE: _____ QTY/BTLS

SPECIALTY SPIRIT: _____ QTY/BTLS

SPECIALTY BEER: _____ QTY/BTLS

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PAYMENT INFORMATION

Internal transfer Payment Directly to the Mess (Cash, Credit, Debit, Cheque payable to
**** Mess)

SPECIAL ARRANGEMENTS

NOTES:

| |
|--|
| <p style="text-align: center;"><u>FOR OFFICE USE ONLY</u></p> <p>COMMENTS:</p> <p>_____</p> <p>ADMIN FEE: _____</p> <p>MANAGER’S SIGNATURE:</p> <p>_____</p> |
|--|

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APPROVED / NOT APPROVED

INVOICE # _____ ME#
_____ SF# _____

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ANNEX F

Function Agreement

Click on Link to work in actual worksheet.



Function
Agreement.xlsm

ANNEX G

Example of new chart account

Currency: CAD

CFMWS TRIAL
BALANCE
CFNA_PL
Current Period: JUL-16

Date: 31-AUG-2015 13:25:51
Page: 43

Entity: 5009 (RESERVE-HALIFAX-UNIT-ARMOURIES-)

| Entity | Outlet | Natural Account | Sub Account | Profit Centre | Intercompany | Opening | Opening CR | Balance | PTD-Actual Debits | PTD-Actual Credits | Ending DR | Ending CR | Ending Balance |
|--------|--------|-----------------|-------------|---------------|--------------|------------|------------|-----------|----------------------|-----------------------|------------|------------|-------------------|
| | | | | | | | | | | | | | |
| 5009 | 0000 | 1048 | 000 | 00000 | | 13,444.63 | 13,740.68 | -296.05 | 713.59 | 57.78 | 14,158.22 | 13,768.46 | 359.76 |
| 5009 | 0000 | 1120 | 000 | 00000 | | 2,064.95 | 2,064.95 | 0.00 | 0.00 | 0.00 | 2,064.95 | 2,064.95 | 0.00 |
| 5009 | 0000 | 2010 | 000 | 00000 | | 16,537.72 | 16,537.72 | 0.00 | 0.00 | 0.00 | 16,537.72 | 16,537.72 | 0.00 |
| 5009 | 0000 | 2020 | 000 | 00000 | | 74,525.18 | 74,186.40 | 338.78 | 0.00 | 0.00 | 74,525.18 | 74,186.40 | 338.78 |
| 5009 | 0000 | 2960 | 000 | 00000 | | 0.00 | 3,000.00 | -3,000.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | -3,000.00 |
| 5009 | 0000 | 5600 | 000 | 00000 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5009 | 0000 | 9999 | 000 | 00000 | | 0.00 | 0.00 | 0.00 | 713.59 | 713.59 | 713.59 | 713.59 | 0.00 |
| 5009 | 0000 | 9999 | 000 | 00000 | | 2,083.57 | 2,083.57 | 0.00 | 57.78 | 57.78 | 2,141.35 | 2,141.35 | 0.00 |
| 5009 | 0007 | 1200 | 000 | 00190 | | 12,466.14 | 9,892.34 | 2,573.80 | 0.00 | 737.73 | 12,466.14 | 10,630.07 | 1,836.07 |
| 5009 | 0007 | 2010 | 000 | 00190 | | 2,112.46 | 2,194.38 | -81.92 | 848.54 | 766.62 | 2,961.00 | 2,961.00 | 0.00 |
| 5009 | 0007 | 4010 | 000 | 00190 | | 2,194.38 | 28.89 | 2,165.49 | 0.00 | 737.73 | 2,194.38 | 766.62 | 1,427.76 |
| 5009 | 0007 | 4030 | 000 | 00190 | | 0.00 | 0.00 | 0.00 | 737.73 | 0.00 | 737.73 | 0.00 | 737.73 |
| 5009 | 0007 | 4040 | 000 | 00190 | | 166.10 | 1,866.20 | -1,700.10 | 0.00 | 0.00 | 166.10 | 1,866.20 | -1,700.10 |
| 5000 | | | | | | 125,595.13 | 125,595.13 | 0.00 | 3,071.23 | 3,071.23 | 128,666.36 | 128,666.36 | 0.00 |
| Total | | | | | | | | | | | | | |