

GUIDANCE FOR NPP MORALE AND WELFARE EVENTS



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GENERAL

This document is in effect as of 21 July, 2014 and may not include subsequent changes to policies and procedures. Readers are encouraged to visit the legislative/policy links provided.

References:

[CDS Delegation of Authorities for the Financial Administration of NPP](#)

[NPP Contracting Policy](#)

[NPP Sponsor Support Policy](#)

[NPP Donations Policy](#)

[7331-1 \(CFO\) 21 March 2014 \(Tax Implications – NPP Donations and Sponsorship](#)

[Canada Revenue Agency – Withholding Tax for Non Resident Service Providers](#)

1. The purpose of this document is to provide direction and guidance from a finance perspective to organizations and entities in holding a Non-Public Property (NPP) Morale and Welfare (MW) event.

TERMINOLOGY

2. For the purposes of this publication:

- a. **“Aggregate Cost”** is the sum of all expenses including product in kind;
- b. **“Customer Support Services”** is the provision of customer support services for a MW event such as manning BBQ’s for a Family Day’s event;
- c. A **“Donation (Gift)”** is a monetary or non-monetary gift with value, made to NPP, with the aim of serving organizational objectives, by an individual, organization, company, corporation or other body, for which there is no exchange of monetary or non-monetary benefit from NPP to the donor;
- d. **“Entity”** means any constituted activity that presents a complete set of financial statements. It includes Messes, CANEX, CF Museums, Base/Unit Fund and their subsidiaries;
- e. **“Information Management/Information Technology (IM/IT) Purchases”** is defined as all types of NPP computers and computer peripherals, including mobile computing devices, software, and any device used on a computer or network (e.g. Bluetooth technology, memory sticks, etc.) It also includes all types of IM/IT services (including Web hosting and application development) and the hiring of any IM/IT personnel (including contractors and consultants)

- f. **“Indebted to CFCF”** means the Entity and/or the Entity’s Subsidiary has an outstanding CFCF loan or overdraft in their CBA;
- g. **“Materiality”** refers to the magnitude of an omission or misstatement of accounting data that may mislead financial statement readers. Information is material when it is of such magnitude that its omission leads to a misinterpretation of the financial information;
- h. A **“Memoranda of Understanding (MoU)”** is a written, approved, non-contractual, non legal binding arrangement that is made between Her Majesty in Right of Canada with Her Majesty in Right of Canada and/or with a person/organization external to DND and the CAF (including NPP) where there is no legal obligation in the document;
- i. **“Outlet”** is a component of an entity;
- j. A **“Non Public Property Morale and Welfare (NPP MW) Event”** In accordance with the [CDS Delegation of Authorities for Financial Administration of Non-Public Property](#), refers to an activity that is outside the normal scope of Entity operations such as, but not limited to:
 - i. Base Fund, Mess, or other Entity conducting an event in circumstances where a large non-refundable deposit is mandatory;
 - ii. Base Fund, Mess or other Entity independently or partnering with a municipality, conducting a large-scale activity such as a concert or sporting event; and
 - iii. Other activities that require large cash outlays that may not be recoverable.
- k. **“Product in Kind (PIK)”** is a contribution of non-cash goods or services that are beneficial to NPP, through a sponsorship or donation arrangement;
- l. **“Sponsorship”** is a collaborative arrangement between NPP and an external entity, whereby funds, goods, facilities or services are provided to support a particular NPP event or activity, in exchange for some appropriate non-monetary benefit of approximately equal value;
- m. A **“Statement of Work”** is a clear description of the work to be carried out and the objectives to be obtained;
- n. **“Subsidiary”** is an entity that is subordinate to and wholly owned by a superior entity (such as Base Fund). The superior entity’s records shall include accounts for the investment (net worth) of the subsidiary;

- o. A “**Service Level Agreement (SLA)**” is a non-contractual arrangement between two branches of the same organization, such as ADM(IE) and ADM (Mat), or PSP and CANEX; and
- p. “**Unencumbered Cash Balance**” is the Entity’s bank balance less current liabilities and also includes the net of all the Entity’s subsidiaries’ unencumbered cash balances.

PRE EVENT PLANNING

MW EVENT TYPES

- 3. Types of NPP MW Events include (but are not limited to):
 - a. Air Shows
 - b. Family Days
 - c. Base/Wing/Unit Welcome Day
 - d. Beach Day
 - e. Concerts
 - f. Recreation Expos

STAKEHOLDER MEETING

- 4. The MW Event chairperson should establish a stakeholder committee, which includes subcommittee chairs and is the manager responsible for the overall budget of the event. Size and scope of the stakeholder committee should be based on operational requirements and is determined by the MW Event chair. The Non-Public Property Accounting Manager (NPPAM) and/or Regional Accounting Manager (RAM) or applicable representative shall be a member of the stakeholder committee. If there is a Public portion to the event, then the Base/Wing Comptroller shall also be invited to join the committee. It is to be noted that the Public share of funding is to be confirmed prior to the event.
- 5. Meeting notes and decisions involving contracting, funding envelopes/sources and extraordinary circumstances should be recorded in the form of formal minutes and used as source documents for the procurement files.

ACCOUNTING STRUCTURE

- 6. Any single NPP MW Event with an aggregate budgeted cost exceeding \$50K shall be structured as a separate outlet within the entity’s books of account with a full operating income statement. Types of entities that may undertake a MW Event include Base Fund and subsidiaries, Messes, units and museums. For an event with an aggregate budgeted cost of less than \$50K the MW Event leader in collaboration with the NPPAM and/or RAM will decide on the best reporting structure. Options include a separate outlet, special functions, or simple revenue and expense accounts.

DELEGATION OF AUTHORITY (DOA)

7. As per the [CDS Delegation of Authorities for Financial Administration of Non-Public Property](#), the authorities are broken down into three categories:

- a. Authority to Make Financial Commitments and Enter into Contracts (Commitment and Contract Authority)
- b. Authority to Approve Invoices and Other Obligations for Payment (Payment Approval Authority)
- c. Authority to Requisition and/or Issue Payments (Requisitioning Authority)

8. Table 5 of the NPP delegation document is the relevant table for base authorities and it isolates Personnel, Operations and Maintenance (PO&M) in particular the aggregate costs for each single activity/event into two categories based on whether or not the Entity is indebted to the CFCF (as per paragraph 2f. above):

- a. Category one - the Entity is indebted to the CFCF
- b. Category two - the Entity is not indebted to CFCF

9. In the first category a Base/Wing/Ship or Small Unit Commander may authorize to conduct any event with an aggregate cost to a maximum of \$50K. Associate Director General Morale and Welfare Services (DGMWS) may authorize up to \$500K and DGMWS up to \$1M. The L1 representative may authorize up to \$250K.

10. In the second category, providing there is sufficient “unencumbered cash”, and the aggregate event cost is below the threshold of \$250K, a Base/Wing/Ship or Small Unit Commander may authorize the conduct of the event. The L1 representatives may authorize up to \$500K and DGMWS up to \$1M.

Note: Recurring NPP MW Events such as family days are sometimes not considered as unusual operations however they are considered outside of normal operations and thus fall under the provision of a single activity/event as defined in the [CDS Delegation of Authorities for Financial Administration of Non-Public Property](#).

Commitment and Contract Authority

11. It is stated that approving authorities shall only make commitments, contracts or other arrangements that result in an expenditure of Non-Public Funds (NPF) in circumstances where there is both an approved requirement and a sufficient “unencumbered cash balance” (as defined at paragraph 2p. above) available to discharge any financial obligation resulting from that commitment, contract or other arrangement, in an approved budget for which the approving authority is responsible.

12. This means that even with [Annex A](#) and [Annex C](#) (of the NPP Delegation document) completed the expenditure will only be approved if it has been budgeted for and there is an unencumbered cash balance available in the applicable expense account. Therefore it is imperative that each entity/outlet has an approved NPP budget for each fiscal year. The budget is what allows the local NPP accounting office to issue payments. In addition, the entity must have an available unencumbered cash balance.

Payment Approval Authority

13. It is stated that payment approval authority is delegated by the CDS to the positions detailed in the tables based on their organizational and budgetary responsibilities

14. Where approval is required (as per paragraphs 8 to 10 above) to proceed with a NPP MW Event a Briefing note is required (template provided at [Annex A](#)). For events that occur regularly (e.g. annually or bi-annually) the Briefing Note should provide the specifics details of the event. For non regular events, the Briefing Note should provide more detailed information in regards to the event itself and risks involved. Regardless of the type of event, an approved budget (sample provided at [Annex B](#)) and all related sponsorship, donations and product in kind (sample provided at [Annex C](#)) must also be included.

15. As a first step, an informal request should be sent through the Base/Wing appropriate chain of command for review purposes with a copy sent also to the applicable NPPAM and/or RAM. Once reviewed and the chain of command is satisfied, a formal request including the information above shall be sent by the Base/Wing/Ship or Small Unit Commander to the applicable authorizing authority as identified in paragraphs 8 to 10 above.

Requisitioning Authority

16. The “Requisitioning Authority” section details the authority to requisition and/or issue payments. The Canadian Forces Morale and Welfare Services (CFMWS) Chief Financial Officer is responsible for issuing payments and as such designates and maintains a list of positions that are authorized to requisition/issue payments. These authorized positions are required to issue only payments whereby proper commitment and payment authority has been given. Hence the need to ensure the MW Event is properly approved before submitting invoices for payment.

17. IM/IT purchases (as defined in paragraph 2e. above) fall outside of Personnel, Operations and Maintenance (PO&M) and has its own category called IM/IT Purchases. Table 5 (Local NPP) of the NPP delegation document clearly outlines that only IM/IT delegated positions can approve IM/IT purchases. More details on the acquisition of IM/IT items can be found at paragraphs 54 and 55 of this document.

18. These procedures allow the Information Systems (IS) Division to ensure 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.

Contracting

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

20. The principles guiding the NPP contracting process are:

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

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

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

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

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

TAXATION IMPLICATIONS

23. As per [Chapter 8 \(Sales Taxes\)](#) of A-FN-105, donations and gifts given to any NPP activity (including donations or gifts to a MW event) do not attract GST/HST/QST/PST. In addition, sponsorship revenue is not subject to PST in the provinces of Manitoba, British Columbia, and Saskatchewan. Conversely, sponsorship revenues (cash and product in kind) are subject to GST/HST/QST. NPP operations' special commercial status for GST/HST application precludes the entitlement of all public sector exemptions from GST/HST including GST/HST exemption for sponsorship (QST follows GST rules for sponsorship). Sample details can be found within the [Tax Implications – NPP Donations and Sponsorship](#).

PAYING FOR THE EVENT (PUBLIC/NPP ACCOUNTABILITY FRAMEWORK)

24. NPP MW events will normally include both NPP and Public contributions thus there is a need to understand how the relationship between NPP and Public will be conducted. Basically, both frameworks shall remain independent from one another by each paying for its own area of responsibility in terms of expenses related to the conduct of the event.

25. Both frameworks require a strong expenditure control system that clearly outlines the type of expenditure. It is important that all potential financial commitments be reviewed and identified as public or non-public before commitment is made. This will ensure that the required resources are available within the specific accountability framework. For NPP purchases the Purchase Order (PO) also known as a CF601 must be utilized as it is the appropriate document used for commitment authority. Any questions related to the correct accountability framework to use should be directed towards the Public Comptroller, NPP Accounting Manager, and/or the NPP Regional Accounting Manager. All invoices and related POs received should be stamped as Public or Non-Public and sent through the appropriate accountability framework.

NPP SPONSORSHIP AND DONATIONS (S&D)

26. Sponsorship is either solicited or unsolicited and is authorized only for support of NPP events and activities. Sponsorship does not include nor refer to those products and services that are considered gifts or donations. The [NPP Policy on Sponsorship](#) should be reviewed in conjunction with this document.

27. In circumstances of Sponsorship (as defined in paragraph 21. above) funds, goods, facilities or services are provided to support a particular NPP event or activity, in exchange for some appropriate non-monetary benefit of approximately equal value.

28. Approval of a senior authority is required prior to responding to any sponsorship proposal, or pursuing any sponsorship initiative. Approval authorities for sponsorship and donations are detailed in the [CDS Delegation of Authorities for Financial Administration of Non-Public Property](#). Depending on the dollar value of the sponsorship, either a signed MoU or shortened sponsorship arrangement form must be completed. For more details on which form shall be completed, refer to the [Sponsorship Policy](#) (Annexes [B](#) provides the forms to be completed).

29. To ensure that sponsorship does not conflict with existing national programs or agreements arranged by CFMWS, CANEX, SISIP FS and Canadian Defence Community Banking (CDCB), Canadian Forces Appreciation program, etc, Principal Authorized Agents and Authorized Agents should coordinate their sponsorship activities with the appropriate PSP manager and consult with the CFMWS National Manager, Corporate Outreach Programs. On an annual basis, CFMWS HQ will specify requirements for submission and retention of sponsorship and donation arrangements.

30. It remains the responsibility of the Principal Authorized Agent (PAA) and Authorized Agent (AA) to ensure proper accounting of sponsorship funds. Upon receipt of sponsorship funds the PAA and AA will:

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

31. For all donations (as identified above in paragraph 2c.) the [NPP Policy on Donations](#) should be reviewed in conjunction with this document. A letter of acknowledgement or an official donation tax receipt (to be provided by local NPP accounting office or as delegated by CFO) may be offered to the donor while advertising, marketing or other similar promotions are prohibited.

32. Any funds received for a donation may qualify for a tax receipt. The tax receipt will be issued by either the local NPP accounting staff or as delegated by CFO.

33. The NPP accounting procedures for sponsorship and donations can be found in [Chapter 29 of A-FN-105](#) and should be read in conjunction with the [NPP Policies on Sponsorship and Donations](#).

TICKET CONTROL

34. During the course of a MW Event the need for tickets will arise for activities including but not limited to:

- a. Food
- b. Beverages
- c. Admission

35. Each type of ticket should be distinct via design and colour, serial numbered, and registered with the local NPPAM. 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 NPPAM to properly reconcile all tickets sold once the event has occurred.

36. The local NPPAM should be consulted for the process of obtaining tickets for the event. Some common options include:

- a. Obtain through the local NPPAM
- b. Create by the Event Leader provided they are serialized and registered with the NPPAM
- c. Purchase by the Event Leader provided they are serialized and registered with the NPPAM

37. Once the tickets are obtained they must be secured by the NPPAM 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 held by NPPAM for reconciliation purposes. Further information can be found in [Chapter 6 of the AFN-105](#).

38. Another acceptable alternative to the manual ticketing process identified above is to outsource the function to a ticket service company. This is most often done for event admission tickets with a small percentage of the sales revenue being charged by the vendor as an administration fee.

CASH COLLECTION, DEPOSITING

39. The local NPPAM is the focal point to ensure all regulations are being followed in accordance with policy relating to collection, depositing and security of funds. As

such, the NPPAM or representative shall be part of the event planning committee, and thus will be aware of all cash aspects and can advise accordingly on processes and procedures as the event develops. Some of the more common areas of concern are below:

- a. cash floats
- b. when and how often deposits are made
- c. central point for deposit and/or direct bank deposits
- d. NPP cashier requirement
- e. safe requirements
- f. number of ticket booths
- g. number of sellers at each booth
- h. cash pick up from booths during event
- i. security of funds, ticket booths, goods, tickets etc
- j. cash boxes
- k. segregation of duties
- l. ticket and cash reconciliation forms
- m. wireless debit/credit machines
- n. training
- o. number of cash handlers/sellers required

40. Once all requirements are determined and the NPPAM in consultation with the RAM has granted approval, the cash team leader shall ensure all aspects are in place and ready to go before the event occurs. Any changes to the plan shall be communicated and approved by the NPPAM and/or RAM before the event proceeds.

SECURED CASH AND LOSS/DAMAGE

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

ALIENATION OF NPP

42. The *National Defence Act* provides that NPP shall be used for the benefit of CF members, former members, their dependants, or for any other purpose approved by the CDS. Section 39 (3) of the Act also provides that except as authorized by the CDS, “no gift, sales, or other alienation or attempted alienation of Non-Public Property” is effectual to pass the property therein.

43. In *essence*, in the context of a MW event, this means that funds generated by the MW event cannot be given to a charity or other entity external to NPP. This extends to NPP Sponsorship or NPP Donation Proceeds (whether cash or "Product in Kind") which are in fact NPP and as such cannot be used to support charitable or non-NPP fund raising activities.

44. This does not preclude the practice of having contribution boxes identified as such with appropriate signage and in close proximity to the point of sale for voluntary donations. Donated funds collected must be accounted for separately and deposited into the applicable trust account.

45. The practice of providing contributions to closely related programs such as Military Families Fund, Soldier On, and Hospital Comforts, are not alienation of NPP. The practice of providing contributions to external charitable organizations has not been supported in the past. This does not preclude the involvement of charitable organizations as contractors, i.e. manning a booth for reasonable compensation.

ACCOUNTING

46. Accounting guidance can be found at [Annex D](#).

PROVISION OF CUSTOMER SUPPORT SERVICES

47. It is recommended that internal recreation clubs and/or individual units be given the first opportunity to provide customer support services followed by external local charitable or Non-Profit organizations and lastly commercial providers, however this decision rests solely with the B/W/U Commander. Due diligence must be practiced to ensure that the value of the benefits and/or fees paid do not exceed the appropriate market rate for the services provided.

48. An NPP entity providing its services to help in the conduct of an NPP event may receive monetary benefits to support their MW program (NPP Recreational Club, Unit

NPP Entity Fund, or other NPP Entity) through a Service Level Agreement (SLA) ([Annex E](#)) authorizing a direct transfer of funds from the NPP activity conducting the MW event to their MW program.

49. Alternatively, an external organization may provide support to a MW Event. In return for their services and as requested by the external organization, payment of their services would be directed to support a registered charity or a registered non-profit organization of their choice as outlined in the MW Event Memoranda of Understanding (MoU) ([Annex F](#)).

50. If sufficient volunteers are unavailable, the MW event authorities may canvass local registered charities and/or local registered non-profit organizations to provide MW event customer support services in return for a direct payment to the charity or non-profit organization through a MW Event MoU ([Annex F](#)). Taking into consideration financial and time constraints, reasonable care must be taken to ensure that “as broad and transparent an opportunity as feasible” is made available to local charities/non-profit organizations to provide customer support services.

51. In circumstances when the need is of pressing emergency/urgency and delay may prevent the MW event authority from meeting operational requirements, direct canvassing methods such as by phone or email would be appropriate.

52. Any additional MW customer support service requirements must be fulfilled in accordance with the [NPP Contracting Policy](#).

VOLUNTEER NOMINAL BENEFITS

53. MW Event volunteers may receive nominal benefits such as but not limited to: tickets for themselves and a guest for event activities, invitation to volunteer appreciation functions, small mementos of the event - for example: pins, water bottles, etc. Volunteers may also be given items of clothing that identify them as volunteers such as but not limited to t-shirts, sweatshirts, hats, etc. It is also a common and acceptable practice to provide volunteers with food and non-alcoholic beverages during the event and/or during event set-up and tear down. In some instances, the Base Fund may also host a volunteer recognition event to acknowledge the effort of all the volunteers that participated in the event.

INFORMATION MANAGEMENT AND INFORMATION TECHNOLOGY (IM/IT)

54. IM/IT Process – IM/IT support to a MW Event is normally a requirement. In most cases the MW Event will need at a minimum air cards and laptops which can be obtained on loan from the IS division. This entails opening a ticket through the [Footprints portal](#) with the IS division and explaining the requirements for the event. The turnaround time should take no longer than one week.

55. Any activity that requires IM/IT equipment to be connected to the NPP network

should ensure that IS staff is involved in the process to mitigate any potential risks to our internal network. An example is when a Sponsor has donated the set-up of an Internet Café for the MW Event or debit/credit card machines need to be set up. Once again the IS ticket system should be utilized to share information. A ticket can be opened through the [Footprints portal](#).

OTHER PRE EVENT INFORMATION

56. Wireless debit/credit card machines for single events can be requested through National Accounts Receivable Office (NARO) at current rates in accordance with the current NPP contract. Local NPPAM is the point of contact for request forms and assistance with ordering and return of the machines. As detailed in the previous paragraph, IS division should be consulted during the set-up phase of the debit/credit card machines.

57. **Insurance** – Generally insurance coverage is provided for a NPP MW Event as part of the Consolidated Insurance Program (CIP). Due to the unique circumstances surrounding an event a notice outlining the event activities must be forwarded to the CFMWS CIP Manager. The CIP manager will liaise with the insurance underwriter to ensure all risks have been appropriately mitigated. The NPPAM and/or RAM are the point of contact in ensuring CIP Manager has been briefed on the MW Event.

58. A Pre-Event Checklist ([Annex G](#)) has been developed and should be completed prior to the MW Event. While the checklist includes many pertinent details it is not considered exhaustive and as such any information deemed relevant should also be included within the document.

DURING EVENT PLANNING

CASH TEAM LEADER

59. Appointed by the Event Leader, the cash team leader's primary responsibility is the collection, security, and depositing of funds This is achieved by:

- a. Ensuring all supplies are made available as per the Pre Event plan or suitable substitutes are provided.
- b. Training team members on proper cash handling procedures.
- c. Ensuring all funds and goods are secured when and where appropriate.
- d. Distribution and control of cash floats, tickets, and all other accountable documents.
- e. Reconciliation of cash floats, tickets, and other documents.

- i. This should be done at the end of each team member's shift. This reduces the risk of fraud and allows for quick identification of problems.
- f. Depositing of cash - done on the same business day, when possible, and at the latest the next business day after the cash has been collected. Ensure cash and other negotiable instruments are properly secured at all times.
- g. Any substantial changes to the Pre Event plan for the collection, security, and depositing of funds shall be approved by the NPPAM in consultation with the RAM prior to the event taking place.
 - i. In rare situations a change may be required during the event. In this case the NPPAM and/or RAM must be informed of the change as soon as is feasible.

TRANSMISSION OF PAPERWORK

60. All relevant source documents shall be given to the NPP Accounting Office no later than the next business day. 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 (Manual ticket process only as described in paras 34 to 38)
- d. Invoices (including POs)
- e. Sponsorship MoU's
- f. PIK Acknowledgements for donations

POST EVENT PLANNING

61. The MW Event Leader should complete a Post-Event Checklist ([Annex H](#)). This document ensures all relevant processes have been completed while providing overall closure for the NPP MW Event.

DISPOSAL OF PRODUCE IN KIND (PIK)

62. PIK received for an event (i.e. case of soft drinks) that is surplus upon completion

of the event, may be sold for fair market value as determined by the PAA or AA rather than disposed of or earmarked for another event. PIK that is to be retained for future use shall be reported as a fixed asset on the MW Entity's balance sheet to record its value. For further details/accounting procedures see [Chapter 29 \(Accounting for NPP Sponsorship and Donations\)](#).

AFTER ACTION REPORT (AAR)

63. The MW Event Leader should create an AAR ([Annex I](#)) that includes best practices and lessons learned. All stakeholders and sub-committee chairs should provide input. Information to be included at a minimum includes:

- a. Problems that occurred during time of execution as well as immediate solution and long term suggestions.
- b. Barriers encountered surrounding environmental, provincial or federal law and the long term suggestions.
- c. Barriers encountered surrounding internal policy and immediate solution as well as long term suggestions.
- d. An analysis of actual versus budgeted amounts for the event.
 - i. This shall include a listing of S&D including PIK actually received for the event.

64. The goal of the AAR is to enable communication of best practices which will contribute to the success of any future NPP MW Events.