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Aboriginal Policing Directorate

DIRECTIVE



DIRECTIVE

Number: 900

**FIRST NATIONS POLICING PROGRAM
ELIGIBLE EXPENSES**

ISSUE

The Aboriginal Policing Directorate (APD) requires guidelines to assist employees in interpreting *eligible expenses* as included in the First Nations Policing Program (FNPP) Terms and Conditions.

PURPOSE

The purpose of this directive is to set out guidelines around the interpretation of *eligible expenses* for the FNPP.

OBJECTIVES

To ensure that *eligible expenses* are funded in accordance with the FNPP Terms and Conditions.

CROSS-REFERENCES

Section 8.1 of the FNPP Terms and Conditions sets out the *eligible expenses* that may be reimbursed under the FNPP. RDIMS #99372

Treasury Board *Policy on Transfer Payments*: <http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=13525§ion=text>

Treasury Board *Directive on Transfer Payments*: <http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=14208>

Treasury Board *Isolated Posts and Government Housing Directive*: http://www.tbs-sct.gc.ca/pubs_pol/hrpubs/ipgh-dp/ll/ipgh-pile_e.asp (viewed December 11, 2009 - archived TBS record - new version pending)

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GUIDELINES

The following guidelines are designed to assist APD employees in determining whether expenses claimed for First Nations police services are eligible under the FNPP Terms and Conditions. Anything not included or specifically excluded in this Directive must receive prior approval from APD in order to be considered an eligible expense, and the file must be documented with the rationale for considering an expense outside of the Directive an eligible expense.

(a) Salaries and Benefits:

From the FNPP Terms and Conditions: "Salaries and wages for police officers, permanent, temporary or casual employees, professional, technical, custodial, clerical and administrative services, including contributions to employment insurance, the Canada Pension Plan, provincial or other pension plans, other employee benefit plans, workers compensation programs; and employee assistance programs."

For services delivered by the RCMP pursuant to a First Nations Community Policing Service (FNCPS) framework agreement, the 'reconciliation' process for RCMP services delivered should, in addition to this directive, be informed by the eligible expense provisions in the respective framework agreement.

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Eligible expenses under this category include:

- Officer salaries;
- Civilian Salaries (includes salaries for secretaries, executive assistants, finance personnel, human resources personnel, information technology / information management personnel, court officers);
- Salaries or wages for guards and matrons;
- Salaries or wages for maintenance and /or custodial staff;
- Isolation / remoteness Pay;
- Recruitment and retention bonuses;
- Overtime;
- Shift premiums;
- Pension plan contributions;
- Employment Insurance (EI);
- Canada Pension Plan (CPP), or Quebec Pension Plan (QPP);
- Worker compensation programs (e.g. Workplace Safety and Insurance Board (WSIB));
- Employee benefit plans;
- Employee relocation;
- Sick leave;
- Maternity leave;
- Employee Assistance Programs;
- Group insurance;
- Severance; and
- Plain clothes allowances.

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Guidelines for Salaries and Benefits

- Salaries and benefits should account for approximately 75-80 per cent of the total police budget.
- Benefit budgets should be approximately 15-23 per cent of total salary budgets.
- Overtime budgets should be approximately 7-10 per cent of officer salary budgets.
- Given that policing is a provincial responsibility, APD's position is in line with provincial positions with regard to officer salaries (provided funds are available). Some jurisdictions support wage parity for self-administered police services, and others do not.
- Isolation pay should be in accordance with provincial standards. If there are no provincial standards, then the Treasury Board Secretariat's *Isolated Posts and Government Housing Directive (IPGHD)* should be utilized as a guide, specifically, only those locations specified as isolated posts in Appendix "A" of the IPGHD would be considered for isolation pay.
- Only policing services provided on reserve or on lands set-aside for the use of First Nations or Inuit people will be considered eligible expenses.

Ineligible expenses:

- Performance bonuses are an ineligible expense.

(b) Administrative Expenses:

From the FNPP Terms and Conditions: "Administrative expenses as agreed to by the parties, which should not exceed 15% of the total budget, if not already included within other line items. If administrative expenses are already included in other line items, then the percentage will be reduced accordingly."

Eligible expenses under this category include:

- Office telephone and fax;
- Postage and courier costs;
- Office supplies;
- Office furniture;
- Equipment leases (e.g. photocopiers);
- Printing;
- Translation services; and
- Bank fees (service charges).

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Guidelines for Administrative Expenses

- Administrative expenses do not include salaries and benefits for administrative staff.
- The 15% guideline is the maximum that can be paid for administrative expenses. Administrative expenses must always be based on actual costs, and not included as an automatic percentage (i.e. if a recipient is only going to spend 8% of the total budget on the actual costs of administrative expenses, then a maximum percentage of 8% should be used, not 15%).
- Where administrative expenses are shared across different funders or different recipients, APD can only reimburse a portion of the total administrative expenses. Where administrative expenses are shared, the 15% maximum should not be used unless there is a strong rationale.
- Standard bank fees can be covered as part of administrative expenses, as they are an administrative expense that is part of the cost of undertaking normal day-to-day operations.
- Goods and Services Tax (GST), if eligible to be reimbursed to the recipient as an Input Tax Credit, is an ineligible expense.

Ineligible expenses:

- Hospitality is not an eligible expense under the FNPP Terms and Conditions, so catering and hospitality costs should not be covered as part of administrative expenses.

(c) Police Governing Authority, Advisory and Consultative Groups:

From the FNPP Terms and Conditions: "Costs related to the establishment and maintenance of police governance mechanisms, advisory and consultative groups."

Eligible expenses under this category include:

- Travel;
- Training;
- Room Rentals.

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Guidelines for Police Governing Authority, Advisory and Consultative Group Expenses

- Travel expenses should not exceed the rates specified by the Treasury Board Secretariat Travel Directive.
- Financial statements should be reviewed carefully to ensure that costs are not covered by a different agreement.

(d) Operating and Maintenance Expenses:

From the FNPP Terms and Conditions: "Operating and maintenance costs (minor repairs to buildings, repairs to vehicles, electrical costs, etc., if not covered elsewhere)."

Eligible expenses under this category include:

Operating

- Weapons;
- Uniforms/officer kit;
- Ammunition;
- Detained person costs;
- Photographic equipment;
- Audio/visual aids;
- Alarm systems;
- Promotional/community relations items;
- Professional fees (excluding legal costs and professional fees related to the production of audited financial statements, which are covered elsewhere);
- Consulting fees (excluding legal costs and professional fees related to the production of audited financial statements, which are covered elsewhere);
- Elders' expenses (defined as professional fees or materials and supplies required for Elder involvement in the police service or police governance board);
- Employee travel to and from remote locations; and
- Cargo shipping for employees in remote locations (e.g. for food, furniture).

Facilities

- Electricity;
- Sewer and water;
- Heating;
- Minor repairs;
- Janitorial services;
- Janitorial supplies; and
- Ground maintenance.

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Guidelines for Operating and Maintenance Expenses

- Weapons purchased must be in accordance with the provincial *Police Act*.

Ineligible expenses:

- Reserve/contingency funds for capital additions, renovations, vehicle replacement, etc., are ineligible expenses.

(e) Vehicle and Transportation Expenses:

From the FNPP Terms and Conditions: "Vehicles and other necessary means of transportation."

Eligible expenses under this category include:

- Cars;
- Boats;
- Moveable docks;
- Accessories (e.g. lights, sirens);
- Repairs and maintenance;
- ATVs;
- Licensing;
- Fuel;
- Snow-machines; and
- In-car video.

Guidelines for Vehicle and Transportation Expenses

- Vehicles and other necessary means of transportation should be appropriate to the community or communities being served (i.e. there would be no need for a snow-machine in a community with a well-established and maintained road system and little unpopulated area).
- Vehicles and other necessary means of transportation should be purchased outright, unless there is a rationale for leasing the vehicles and prior approval is given by APD.

(f) Information Technology and Communications Expenses:

From the FNPP Terms and Conditions: "Information technology and communication systems."

Eligible expenses under this category include:

- Radios;
- Computers and related IT equipment;

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- Software;
- Closed circuit television;
- Computer maintenance;
- Equipment repairs;
- Internet;
- Interpol, CPIC, Versatarm, Niche, etc.;
- Pagers and cellular phones;
- Satellite phones;
- Dispatch costs; and
- Moveable telecommunication towers (i.e. attached to police facility).

Guidelines for Information Technology and Communications Expenses

Ineligible expenses:

- Immoveable communications technology (such as large telecommunications towers on cement bases) are considered major capital and are not an eligible expense.

(g) Training and Recruitment Expenses:

From the FNPP Terms and Conditions: "Training and recruitment activities for officers as determined by the province and First Nation, including pre-employment, on-the-job and in-service training."

Eligible expenses under this category include:

- Advertising;
- Recruit assessment;
- Travel to/from training;
- Training allowances to cover off living expenses while in training;
- Promotional exams;
- Re-qualification training;
- Drivers' education; and
- Training/upgrading required to allow otherwise qualified candidates to meet minimum hiring standards (e.g. high school upgrade).

Guidelines for Training and Recruitment Expenses

Ineligible expenses:

- Basic training that is not cost-shared by the province/territory is an ineligible expense.

(h) Police Facility Rent Expenses:

From the FNPP Terms and Conditions: "Rent for the police facility."

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Guidelines for Police Facility Rent

- Rent for a police facility must be assessed at fair market value. There is a one-page document entitled, *FNPP Funding Parameters for Determining Fair Rent*, which provides guidelines around determining fair rent.

Ineligible expenses:

- Major capital leases and mortgage payments are not eligible expenses.

(i) Rent Subsidies for Officer Housing:

From the FNPP Terms and Conditions: "Rent subsidies for housing of officers."

Please see the separate directive entitled, *Isolated Posts and Government Housing Directive (IPGHD) and Community Tripartite Agreements (CTAs)*.

(j) Insurance Premiums:

From the FNPP Terms and Conditions: "Insurance premiums."

Eligible expenses under this category include:

- Insurance premiums for vehicles and other means of transportation; and
- General liability insurance.

Guidelines on Insurance Premiums

Ineligible expenses:

- Insurance on buildings that are being rented by the police service is generally not considered eligible expense, unless prior approval is given by APD.

(k) Legal Services Expenses:

From the FNPP Terms and Conditions: "Legal services, excluding costs related to negotiations."

Eligible expenses under this category include:

- General legal services provided to the police service or the police governing body, such as advice and services related to contracting, litigation, and labour relations.

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Guidelines for Legal Services

- Legal services related to negotiations are excluded, but legal services associated with the start-up of a police service (such as incorporation) may be included, provided that there is prior approval from APD.

Ineligible expenses:

- Legal services provided to the Chief and Council are generally not considered eligible expenses, unless prior approval is provided by APD.
- Legal settlements are not an eligible expense.

(l) Honoraria:

From the FNPP Terms and Conditions: "Honoraria, as defined as, time-limited remuneration for a volunteer service or participation that is consistent with, and essential to, the management of the police service or governance board."

Guidelines for Honoraria

- An honorarium is not equivalent to a per diem. Per diems are professional fees charged on a daily basis that is compensation for equivalent services provided, generally based on a contractual arrangement. Honoraria are gratuitous payments to recognize volunteer efforts.
- If a recipient is also provided with funds to cover off salaries or per diems, then the same resource cannot be paid an honorarium and a salary or per diem for the same work completed.

(m) Professional Fees:

From the FNPP Terms and Conditions: "Professional fees related to the preparation of annual audited financial statements."

Eligible expenses under this category include:

- Professional fees paid to a qualified accounting firm that has prepared audited financial statements on behalf of a police service.

(o) Minor Capital Expenses:

From the FNPP Terms and Conditions: "Minor capital expenditures, where necessary to support the delivery of policing services."

Eligible expenses under this category include:

- Operational fit-ups;

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- Facility restoration; and
- Temporary, transitional accommodation.

Guidelines for Minor Capital Expenditures

- Total expenditures in a fiscal year by Canada, on minor capital projects, will be limited to the following:
 - \$900,000 for repairs to existing facilities and operational fit-ups; and
 - \$1,200,000 for temporary, transitional accommodation.
- Additional guidelines on minor capital expenditures can be found in the one-pager entitled *Minor Capital Real Property Improvements* and the *Minor Capital Improvement Manual*.

ACCOUNTABILITY

All APD personnel responsible for managing FNPP contribution agreements must ensure that all eligible expenses conform to the parameters set out in the FNPP Terms and Conditions and this directive.

This Directive reflects APD's interpretation of the provisions of the Terms and Conditions for the FNPP, relevant legislation and Government of Canada (including Public Safety Canada) policies. The Terms and Conditions, legislation and/or policies prevail if there is any conflict or discrepancy between this document and legislation/policies.

EXPECTED COSTS

None.

IMPLEMENTATION

Awareness and training related to eligible expenses will be incorporated in APD's ongoing staff training on the FNPP terms and conditions and managing contribution agreements.

IMPLEMENTATION DATE

This Directive will be implemented upon approval of the Director General, Aboriginal Policing Directorate.

APPROVAL

Approved by the Director General, Aboriginal Policing Directorate:

Mary Donaghy
Director General, Aboriginal Policing Directorate

Date