


Chapter:	Finance	Classification:	Public Document
Subject:	Canteen Management		
For:	Correctional Facilities	Authorized by Executive Director 	

1. Policy

1.1 Correctional Services will provide individuals in custody the opportunity to purchase items on a weekly basis from the canteen; except where that individual has forfeited their privileges, see Policy and Procedures, Subject No. 42.05.00, [Disciplinary Penalties](#).

2. Canteen Operations

2.1 The superintendent will designate a staff member who will be responsible for the

2.1.1 operation of the canteen and maintaining inventory

2.1.2 records and accounts associated with the operations of the canteen

2.2 Canteen purchases will be deducted from individual trust account balances, see Policy and Procedures, Subject No. 9.05.00, [Non-public Funds](#).


2.3 Staff are not permitted to purchase goods from the canteen.

2.4 If canteen items are destroyed and/or damaged by staff, the facility will reimburse the canteen by issuing a cheque or electronic funds transfer from Department of Justice, Finance and Administration CSU from their cost centre budget payable to the Offender Trust Account. At no time should the Offender Trust Fund be used for this purpose.

3. Canteen Records and Accounts

3.1 The canteen selling price of goods sold, including HST if applicable, is set and approved by Correctional Services Head Office. Any proceeds occurring from the operation of a canteen will be used for the over-all good of individuals in custody within a facility and requires the approval of the superintendent.

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- 3.2 All purchases for canteen operations and from proceeds from canteen for programs will be paid
- 3.2.1 using a purchasing card, or
 - 3.2.2 invoice through the Department of Justice, Finance and Administration Division and entered into Offender Trust Information System (OTIS)

- 3.3 As part of the monthly reconciliation through OTIS as per Policy and Procedure Subject No. 9.05.00, Non-Public Funds a cheque, made payable to the Minister of Finance, from the Offender Trust Account will be generated for all
- 3.3.1 canteen operations
 - 3.3.2 offender trust purchases
 - 3.3.3 HST payable to the Province


4. Facility Purchases from Canteen Profits

- 4.1 All facility purchases made from canteen proceeds for programs will be made using a government purchasing card (PCard) or in accordance with government policy
- 4.1.1 Management 200, Chapter 15, 15.1 Accounts Payable
 - 4.1.2 Manual 300, Chapter 3, 3.1 Sustainable Procurement Policy.
- 4.2 All PCard receipts will be forwarded to the superintendent or designate to be reconciled with PCard statements. These statements will be reconciled by the superintendent or designate in accordance with Management 200, Chapter 10, 10.2 Purchase Card Policy (PCard).

5. Audits

- 5.1 Internal audits will be conducted quarterly by the superintendent or their designate. The designate should be separate and apart from persons with the signing authority on the offender trust bank account. These audits will include
- 5.1.1 an examination of sales records
 - 5.1.2 verification of balances

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- 5.1.3 verification of billing accuracy
- 5.1.4 procurement procedures
- 5.1.5 an examination of disbursement records
- 5.1.6 an inventory of stock
- 5.1.7 accuracy of records

- 5.2 External audits may be conducted as requested by
 - 5.2.1 the Auditor General
 - 5.2.2 Internal Audit, Department of Internal Services and Service Nova Scotia
 - 5.2.3 Correctional Services
 - 5.2.4 any designated external audit agency