

Chief of The Defence Staff Delegation of Authorities for Financial Administration of Non-Public Property

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Chief of The Defence Staff

Delegation of Authorities for Financial Administration of Non-Public Property

POLICY FOR DELEGATION OF AUTHORITIES

PURPOSE

1. This delegation of authorities document sets out the policy and standards and identifies those positions that are delegated Non-Public Property (NPP) financial signing authority by the Chief of The Defence Staff (CDS).¹ The document identifies those positions whose incumbents are authorized to make NPP financial commitments and enter into contracts, to approve invoices and other obligations for payment through the certification of the receipt of goods and services, and to requisition payment or make payment.
2. This delegation of authorities does not confer any authority for the administration of Public funds or Public property. The delegation of authority for the administration of Public funds is contained in A-FN-100-002/AG-006 Delegation of Authorities for Financial Administration for DND and the CF.
3. Where a different or greater delegation appears to exist in any other policy, this policy shall take precedence.

AUTHORITY TO MAKE FINANCIAL COMMITMENTS & ENTER INTO CONTRACTS (COMMITMENT AND CONTRACT AUTHORITY)

4. Activities that commit funds or may result in the commitment of funds, including, but not limited to requests for proposals, initiating staffing requests, agreements, memoranda of understanding, and contracts, may be entered into on behalf of NPP only by a delegated signing authority and only for the particular types of goods or services for which they are authorized to arrange, procure or purchase as indicated in the accompanying tables.
5. Approving authorities shall only make commitments, contracts or other arrangements which will result in an expenditure of Non-Public Funds (NPF) in circumstances where there is both an approved requirement and a sufficient unencumbered balance available to discharge any financial obligation resulting from that commitment, contract or other arrangement, in an approved budget for which the approving authority is responsible.

¹ NPP is defined in section 2, and its governance and administration is set out in sections 38 to 41 of the National Defence Act (NDA). Section 41(c) of the NDA states that the *Financial Administration Act* does not apply to NPP. NPP is a form of Crown property, distinct from Crown Public property, that is vested in the CDS and Commanding Officers (COs).

AUTHORITY TO APPROVE INVOICES AND OTHER OBLIGATIONS FOR PAYMENT (PAYMENT APPROVAL AUTHORITY)

6. The responsible individual with the best knowledge that the required goods or services have been received must exercise payment approval authority. No payment shall be made unless the CDS or person occupying a position with delegated payment approval authority certifies:

- a. in the case of an invoice or other financial obligation demanding payment for the performance of work, the supply of goods or the rendering of services:
 - i. that the work has been performed, the goods supplied or the service rendered, as the case may be, and that the price charged is in accordance with the contract or other obligation instrument, or if not specified in the contract or other obligation instrument, is both fair and reasonable, and is charged in accordance with appropriate government or regulatory or industry standards;
 - ii. where, pursuant to a contract, a payment is to be made before the completion of the work, delivery of the goods or rendering of the service, as the case may be, that the requested payment is in accordance with the terms of the contract or other obligation instrument; or
 - iii. where, in accordance with the policies and procedures prescribed under subsection (ii), payment is to be made in advance of completion, that the claim for payment is both fair and reasonable; or
- b. in the case of any other payment, that the payee is eligible for or entitled to the payment.

7. The payment approval authority must ensure that:

- a. the expenditure complies with all relevant policies and procedures;
- b. the price charged is in accordance with the contract or agreement (or, if not specified, is both fair and reasonable and is charged in accordance with appropriate government or regulatory or industry standards);
- c. for contracts, recommendations are made to the requisitioning authority for the release of holdbacks or securities, as appropriate;
- d. payments plus outstanding commitments do not exceed the relevant budgetary allocation; and
- e. expenditures are relevant to and consistent with program or activity objectives.

8. Payment approval authority is delegated by the CDS to the positions detailed in Tables 1 through 8 based on their organizational and budgetary responsibilities.

AUTHORITY TO REQUISITION AND/OR ISSUE PAYMENTS (REQUISITIONING AUTHORITY)

9. The Chief Financial Officer (CFO) is responsible for requisitioning/issuing NPF payments. The CFO shall designate and maintain an up to date list of those positions that are authorized to requisition/issue payments. Personnel occupying these designated positions act under the functional authority of the CFO in the exercise of their authority to requisition/issue payments. The CFO shall also prescribe the payment methods, including cash, cheque, electronic funds transfer, cash and other credit and commercial instruments.

10. The CFO shall ensure that no individual has the authority, or means to issue a payment to him/herself.

11. Prior to requisitioning/issuing payment, requisitioning authorities must ensure that:

- a. appropriate payment approval authority has been provided
- b. the expenditure is in compliance with all relevant policies and procedures;
- c. the price charged is in accordance with the contract, agreement or other obligation instrument (or, in cases where the contract, agreement or other obligation instrument does not specify a price, that the price charged is both fair and reasonable and in accordance with appropriate government or regulatory or industry standards);
- d. any advance requisitions are specifically provided for in the contract or agreement;
- e. for contracts, payment approval authority has been received for the release of holdbacks or securities, as appropriate;
- f. requisitions plus commitments do not exceed the relevant budgetary allocation;
- g. expenditures are relevant to program or activity objectives;
- h. the invoice has not already been paid, in whole or in part;
- i. the invoice is complete and all supporting documentation is present; and
- j. all coding is complete.

LIMITATIONS

12. The following limitations apply to the CDS delegation of financial signing authority:

- a. an individual's signing authority is cancelled upon leaving the position;
- b. the same individual is not permitted to act as both a payment approval authority and a requisitioning authority for the same transaction;
- c. signing authorities may not separate parts of a transaction into smaller transactions in order to bypass monetary limits or other restrictions on their signing authority; and
- d. a signing authority may not authorize any part of a financial transaction from which they, their relatives, or anyone residing in the same household with them can benefit.

13. A person who has commitment and contract authority or payment approval authority by virtue of their position may designate another individual (including a peer, subordinate, or person appointed as acting in the approval authority's position) to sign in periods of their absence. This designation must be documented in writing. In the absence of such designation, another delegated signing authority must exercise the signing authority.

PETTY CASH, NPP CORPORATE PURCHASE CREDIT CARD, AND ELECTRONIC FUNDS TRANSFER

14. For petty cash purchases, while the authorized petty cash holder is deemed to exercise contract authority, payment approval authority and payment issue authority within the confines of the petty cash holdings, the integrity of the NPP accountability framework and application of delegated financial administration authority is achieved through the following controls which will apply to petty cash usage:

- a. the establishment of a petty cash fund requires the certification of a delegated commitment and contract authority by an individual who is not the petty cash holder;
- b. reimbursement of the petty cash requires the certification of a delegated payment approval authority who is not the petty cash holder; and
- c. the individual who replenishes the petty cash to the petty cash holder must be a delegated requisitioning authority and cannot be the petty cash holder.

15. While an authorized user of an NPP Corporate Purchase Credit Card is deemed to exercise contract authority, and payment approval authority within the confines of the terms, conditions and limits established for the credit card, the integrity of the NPP accountability framework and application of delegated financial administration authority is achieved through the following controls which will apply to credit card usage:

- a. the issuing of a credit card requires the certification of a delegated commitment and contract authority by an individual who is not the cardholder;
- b. a delegated payment approval authority other than the cardholder must certify any credit card bills, prior to their payment; and
- c. the individual who pays the credit card invoice/bill cannot be the cardholder and must be a delegated requisitioning authority.

16. Only the CFO or a delegated requisitioning authority may authorize an electronic funds transfer (ETF).

DELEGATION TABLES

17. Tables 1 through 8 (each associated with a particular NPP fund or funding source), attached to this delegation of authorities document, prescribe those positions that have delegated signing authority and any limitations that restrict that signing authority. An "X" indicates the position holder has full signing authority within their area of responsibility and approved budget, whereas dollar limitations are indicated by specific

amounts. These represent the maximum authorities that may be granted, and these may be limited by approving authorities in the event they believe this is appropriate.

18. The reference to “Professional Membership Fees” in the Tables 1, 2, 4 and 5 refers to membership fees in professional organizations that are required to maintain professional designations or professional training directly related to an employee’s job performance.

19. These tables may be revised from time to time at the discretion of the CMP on the recommendation of the Chief Executive Officer, Canadian Forces Personnel Support Agency (CEO CFPSA).

20. Table 9 provides a list of acronyms used in the tables.

SUB-DELEGATION

21. Other than provided for in paragraphs 9 and 13, and in the notes to Table 3, the delegated authority detailed in this delegation of authorities document and in Tables 1 through 8, shall not be sub-delegated.

WITHDRAWAL OR RESTRICTION OF DELEGATION

22. In addition to the limitations and restrictions detailed above or contained in other NPP administrative instructions (i.e. NPP Policy Manual), delegated authorities may withdraw or further restrict or limit the delegated authority of subordinate managers. Any such withdrawals, restrictions or limitations must be made in writing with a copy to the CFO.

CDS DELEGATION OF SIGNING AUTHORITIES TABLES

(These are maximum delegations which may be limited by the delegating authority)

TABLE 1 – CFPSA

Commitment and Contract Authority, and Payment Approval Authority

	Corporate		Finance & Informatics				Programs		HR		IA&R		IT	
	Position ↓													
	CEO	SO/CEO/DComm	CFO	Directors, Comptroller	Managers	Accountants, Administrator, Admin Assistant	Exec VP PSP	DPE, VP PSP R, DMFS, DPHP	VP HR	Directors, Managers, Administrative Officer	VP IA&R	DAO	CFO	DCI, CSOM, CBASM
	Authority ↓	CFPSA	Own Org/Function	Own Org	Own Org/Function	Own Org/Function	Own Org/Function	Own Function	Own Org/Function	Own Org/Function	Own Org/Function	Own Org	CFPSA	CFPSA
PO&M	X	X	X	X	X	X	X	X	X	X	X	X		
Capital	\$1,000 K		\$250K	\$20K	\$10 K		\$250K ²							
Travel outside Canada or continental USA³	X													
Write-Off	\$1,000 K		\$250K	\$20K	\$10 K		\$250K							
Professional Membership Fees	X		X				X		X		X			
Sponsorship and Donation⁴	\$250K		\$100K				\$100K							
IM/IT Purchases⁵	\$1,000 K												\$250K	\$100K
Relocation	X		X											

² The combined cost of Public and NPP investment may not exceed \$250k³ Annual blanket travel authorization may be approved in cases where the Travel Authority is located outside the traveler's geographic region.⁴ The authority level required to approve receipt of a sponsorship or donation of the value indicated for a specific activity, or an unspecified purpose.⁵ IM/IT is defined as all computer and computer peripherals, telecommunications, software and related service contracts.

TABLE 2 – CFCF Commitment and Contract Authority, and Payment Approval Authority				
Position →	Corporate	Finance & Informatics		IT
	CEO	CFO	Comptroller	DCI, CSOM, CBASM
O&M	X	X		
CFCF Loans	X	\$250K ⁶	\$50K	
Capital	\$1,000K	\$250K	\$50K	
Travel outside Canada or continental USA⁷	X			
Write-Off	\$1,000K	\$250K	\$50K	
Professional Membership Fees	X	X		
Sponsorship and Donation⁸	\$250K	\$100K	\$50K	
IM/IT Purchases⁹	\$1,000K	\$250K		\$100K

⁶ For CANEX projects, authority is subject to CANEX President having granted project approval.

⁷ Annual blanket travel authorization may be approved in cases where the Travel Authority is located outside the traveler’s geographic region.

⁸ The authority level required to approve receipt of a sponsorship or donation of the value indicated for a specific activity, or an unspecified purpose.

⁹ IM/IT is defined as all computer and computer peripherals, software, telecommunications and related service contracts.

**TABLE 3 - LOCAL NPP
Commitment and Contract Authority, and Payment Approval Authority¹⁰**

Position →	Corp	ECS	Bases/Wings/Units/Deployed Operations									
	CEO	Commander	Base/Wing/Ship Small Unit Commander ¹¹ Responsible for Unit Fund	Chair, B/W Fund	PMC	Club Committees	COs (Regular and Reserves) ¹²	Deployed Operations Task Force Commander	CFO	DCI, CSOM, CBASM	Exec VP PSP	Comptroller & VP PSPR
Authority →	CFPSA	Oversight	Base/Wing/Ship/Small Unit NPP	Base/Wing Fund	Mess Fund	Club/Specialty Interest Fund	Unit Fund /Messes	Task Force Fund	CFPSA	CFPSA	CFPSA	CFPSA
PO&M			X	X	X	X	X	X				
Capital – CFCF Financed	\$1,000K											
Capital – indebted to CFCF	\$1,000K		\$50K				\$50K	\$50K	\$250K		\$150K	\$50K
Capital – not indebted to CFCF			\$1,000K				\$1,000K	\$1,000K				
Travel Outside Canada or continental USA	X		X ¹³									
Representation Expenses¹⁴		X	X	X				X				
Write-off – indebted to CFCF			\$50K				\$50K	\$50K	\$250K		\$250K	\$50K
Write-off – not indebted to CFCF			\$1,000K				\$1,000K	\$1,000K				
Sponsorship and Donation	\$250K		\$100K ¹⁵									
IM/IT Purchases¹⁶	\$1,000K								\$250K	\$100K		

¹⁰ The authorities in this table apply only to NPP administered by a Task Force, Base, Wing or Unit Fund

¹¹ To assist in administering their NPP responsibilities, Task Force, Base, Wing and Small Unit Commanders may delegate their authority in writing, with an information copy to CFO.

¹² To assist in administering their NPP responsibilities, Regular and Reserve Force Unit Commanding Officers may delegate their authority in writing, with an information copy to CFO.

¹³ Authority is available to CFSU(E) only.

¹⁴ As authorized within the annual limit set by the NPP BOD (see CFAO 27-6 para 13).

¹⁵ The authority for Commanding Officers is limited to \$50K.

¹⁶ IM/IT is defined as all computer and computer peripherals, software, telecommunications and related service contracts.

**TABLE 4 – CANEX
Commitment and Contract Authority, and Payment Approval Authority**

Position →	Corp	CANEX												
	CEO	President CANEX/NATEX	VP CANEX	VP NATEX (Euro)	Director Merchandise Marketing	Director Store Operations (Euro)	Category/Merchandising Manager	Category Coordinator	Executive Assistant	NATEX Manager (Euro) ¹⁷	National Manager Operations ¹⁸	Outlet Manager ¹⁹ /Advertising and Sales Promotion Manager	CFO	DCI, CSOM, CBASM
PO&M²⁰	X	X	X	X	X	X	X	X	X	X	X	X		
Capital Improvements	\$1,000 K	\$500K	\$200K	\$200K	\$20K	\$20K				\$10K	\$20K	\$4K		
Furniture & Equipment	\$1,000 K	\$500K	\$100K	\$100K	\$10K	\$10K				\$5K	\$10K	\$3K		
Service Contracts & Rentals²¹	\$250K	\$250K	\$50K	\$50K	\$10K	\$10K			\$5K	\$5K	\$10K	\$5K		
Merchandise	X	X	\$200K	\$200K	\$150K	\$150K	\$50K	\$25 K		\$100K	\$100K	\$25K		
Travel Outside Canada or continental USA²²	X	X ²³		X ²⁴										
Relocation²⁵	X	X												
Professional Membership Fees	X	X												
Write-Off	\$1,000 K	\$250K	\$10K	\$10K	\$2.5K	\$2.5K					\$2.5K			
IM/IT Purchases²⁶	\$1,000 K												\$250K	\$100K

¹⁷ Subject to limitations imposed by VP NATEX.

¹⁸ Field authority.

¹⁹ Field authority.

²⁰ Within approved budget funding any limitations placed on specific types of expenditures.

²¹ Per year per supplier, including all administrative charges.

²² See NPP Travel Directive

²³ Only for duty travel between Canada and NATEX.

²⁴ Only for duty travel within Europe and between NATEX and Canada.

²⁵ See NPP Policy Manual Volume 5 Section 21

²⁶ IM/IT is defined as all computer and computer peripherals, software, telecommunications and related service contracts.

**TABLE 5- SISIP FS
Commitment and Contract Authority, and Payment Approval Authority**

Position →	CEO	President SISIP FS	VP Insurance Services	VP Financial Planning	Director Finance & Corp Svcs	Education and Training Manager	SISIP Ottawa Supervisors ²⁷	Branch Managers	Accounting Manager	HR Manager	Informatics Manager	FP Admin Assistant	CFO	DCI, CSOM, CBASM
Capital POs, & Cheque Requisition	X	X	\$25K	\$25K	\$25K									
Capital Informatics	X	X												
O&M POs, Invoices & Cheque Requisition	X	X	\$25K	\$25K	\$25K	\$10K	\$1K	\$1K	\$1K	\$1K	\$1K	\$1K		
O&M Equip Rental & Svc Contracts	X	X	\$10K	\$10K	\$10K									
Travel Outside Canada or continental USA	X													
Professional Membership Fees	X	X												
Write-Off	\$1,000 K	\$250K												
IM/IT Purchases ²⁸	\$1,000 K												\$250K	\$100K

²⁷ Indicates NMIS, STO, NMCS, Admin Officer and Ops. Manager and Education and Communication Coordinator.

²⁸ IM/IT is defined as all computer and computer peripherals, software, telecommunications and related service contracts.

**TABLE 6 – CFPAF
Commitment and Contract Authority, and Payment Approval Authority**

Position →	CEO	President SISIP FS	CFPAF Manager	CFPAF Assistant Manager ²⁹	NMFCS/Financial Counsellors ³⁰	CFPAF Loan Administrators at Bases and Wings ³¹	Veterans Affairs Area Counsellor ³²	Base Chaplains ³³	Social Work Officers ³⁴	Family Resource Centre Counsellors ³⁵	CFO	DCI, CSOM, CBASM
Capital Pos, & Cheque Requisition	X	X	\$25K	\$25K								
Capital Informatics	X	X										
O&M POs, Invoices & Cheque Requisition	X	X	\$25K	\$25K								
O&M Equip Rental & Svc Contracts	X	X	\$10K	\$10K								
Loans³⁶	X	X	X	X	\$4K	\$4K						
Grants³⁷	X	X	X	X	\$100	\$100	\$100	\$100	\$100	\$100		
Write-off	\$1,000K	\$250K										
IM/IT Purchases³⁸	\$1,000K										\$250K	\$100K

²⁹ Full authority for loans and grants in the absence of CFPAF Manager.

³⁰ Max of \$4K for SILP &, \$100 for Minor Disbursements.

³¹ Military personnel on base, Max of \$4K for SILP & \$100 for Minor Disbursements.

³² \$100 for Minor Disbursements.

³³ \$100 for Minor Disbursements.

³⁴ \$100 for Minor Disbursements.

³⁵ \$100 for Minor Disbursements.

³⁶ Maxima are \$25K for distress loans, \$4K for SILP and \$4K for EALP.

³⁷ Maxima are \$5K for distress grants.

³⁸ IM/IT is defined as all computer and computer peripherals, software, telecommunications and related service contracts.

TABLE 7- NPF EMPLOYEES GROUP INSURANCE PLANS Commitment and Contract Authority, and Payment Approval Authority					
Position →	Corp	Finance & Informatics		HR	IT
	CEO	CFO	DCAS	VP HR	DCI, CSOM, CBASM
EBF/GECA Disbursements	X	X	X		
EBF premium Amendments Recommendation	X	X	X		
EBF Amendments	X				
Write-off	X				
IM/IT Purchases³⁹	\$1,000K	\$250K			\$100K

³⁹ IM/IT is defined as all computer and computer peripherals, software, telecommunications and related service contracts.

**TABLE 8 - NPF EMPLOYEE PENSION PLAN
Commitment and Contract Authority, and Payment Approval Authority**

Position →	Corp	Finance & Informatics		HR	IT
	CEO	CFO	DCAS	VP HR	DCI, CSOM, CBASM
Disbursement of commencement of Annuity	X	X	X	X	
Disbursement on employee termination	X	X	X	X	
Pension disbursements	X	X	X	X ³²	
Write-off	X				
IM/IT Purchases⁴⁰	\$1,000K	\$250K			\$100K

⁴⁰ IM/IT is defined as all computer and computer peripherals, software, telecommunications and related service contracts.

TABLE 9- TABLE OF ACRONYMS	
Acronym	Detail
B/W Fund	Base/Wing Fund
CBASM	Corporate Business Applications Software Manager
CEO	Chief Executive Officer, Canadian Forces Personnel Support Agency
CFO	Chief Financial Officer
CFPAF	Canadian Forces Personnel Assistance Fund
CFPSA	Canadian Forces Personnel Support Agency
Corp Svcs	Corporate Services
CSOM	Corporate Systems Operations Manager
Cos	Commanding Officers
DAO	Director Audit Operations
DCAS	Director Corporate Accounting Services
DCI	Director Corporate Informatics
DComm	Director Communications
DHPHP	Director Human Performance and Health Promotion
DMFS	Director Military Family Services
DPE	Director Physical Education
EALP	Education Assistance Loan Program
EBF	Employee Benefits Fund
ECS	Environmental Chief of Staff
Exec VP PSP	Executive Vice President, Personnel Support Programs
FP	Financial Planning
GECA	Government Employees' Compensation Act
NMCS	National Manager Counselling Services
NMFCS	National Manager Financial Counselling Services
NMIS	National Manager Insurance Services
O&M	Operations and Maintenance
PMC	President Mess Committee
PO&M	Personnel, Operations and Maintenance
Pos	Purchase Orders
SILP	Self Improvement Loan Program
SISIP FS	Service Income Security Insurance Plan Financial Services
SO/CEO	Staff Officer/Chief Executive Officer
STO	Senior Technical Officer
VP	Vice President
VP CANEX	Vice President CANEX
VP HR	Vice President Human Resources
VP IA&R	Vice President Internal Audit and Review
VP NATEX	Vice President NATEX
VP PSP R	Vice President Personnel Support Programs Resources