



CANADIAN FORCES MORALE AND WELFARE SERVICES
SERVICES DE BIEN-ÊTRE ET MORAL DES FORCES CANADIENNES

7331-1 (CFMWS/CFO)

7331-1 (SBMFC/CSF)

8 June 2023

Le 8 juin 2023

Distribution List

Liste de distribution

AMENDMENTS TO THE CDS
DELEGATION OF
AUTHORITIES FOR FINANCIAL
ADMINISTRATION OF
NON-PUBLIC PROPERTY (NPP)

MODIFICATION DE LA DÉLÉGATION
DES POUVOIRS DU CHEF
D'ÉTAT-MAJOR DE LA DÉFENSE
POUR L'ADMINISTRATION
FINANCIÈRE DES BIENS NON PUBLICS

1. The attached CDS Delegation of Authorities for Financial Administration of Non-Public Property (NPP) – Dated 1 May 2023 was approved on 14 May 2023 and is in effect upon receipt.

1. La Délégation des pouvoirs du chef d'état-major de la Défense pour l'administration financière des Biens non publics (BNP) ci-jointe, datée du 1 mai 2023, a été approuvée le 14 mai 2023 entre en vigueur à sa réception.

2. Major changes have been summarized at Annex A.

2. Les modifications importantes sont résumées à l'annexe A.

3. Questions may be referred to Greg Mackenzie, Senior Manager Financial Policies, at 902-430-5348, mackenzie.greg@cfmws.com.

3. Pour toute question, vous pouvez communiquer avec Greg Mackenzie, Gestionnaire supérieur, Politiques financières, au 902-430-5348 ou au mackenzie.greg@sbmfc.com.

Le directeur général des Biens non publics,

Ian C. Poulter
Managing Director Non-Public Property

Distribution List

Liste de distribution

Attachments: 2

Pièces jointes : 2

Action

Exécution

External

Externe

All Base/Wing/Unit Commanders

Tous les commandants des
bases/escadres/unités

Internal

Interne

COO

CO

Snr VP PSP

VP Sup PSP

Snr VP CANEX

VP Sup CANEX

Snr VP SISIP

VP Sup Financière SISIP

CHRO

CRH

CFO

CSF

VP Info Svcs/CIO

VP SI/CSI

SVP MFS

VP Sup SFM

CXO

CX

CCS

Sec Gén

Information

Information

External

Externe

VCDS

VCEMD

Comd RCN

Cmdt MRC

Comd CA

Cmdt AC

Comd RCAF

Cmdt ARC

CMPC

CCPM

Comd CJOC

Cmdt COIC

Comd CANSOFCOM

Cmdt COMFOSCAN

Comd CFINTCOM

Cmdt COMRENSFC

ADM(RS)

SMA(Svcs Ex)

Chief of the Defence Staff Delegation of Authority for Financial Administration of Non-Public Property Summary of Major Changes

1. General - The main document has been divided into two sections limiting the need for administrative amendments to be authorized by the CDS:
 - a. Section 1 is CDS level direction on NPP and the financial limits assigned to MD NPP and may be amended with CDS authorization; and
 - b. Section 2 contains the MD NPP administrative direction on NPP, the financial authorities assigned to Base & Other Unit Commanders and CFMWS Division Heads, and may be amended with MD NPP authorization.
2. Para 2 notes the authority for MD NPP to amend Section 2 as required.
3. Para 3 lists the single instance expenditure limits authorized by the CDS for the MD NPP. Event aggregate costs, and Capital, have been increased by 50%, from the previous levels set in 2012, to reflect past, and anticipated near future impact of inflation. The remaining authorities, other than alienation and write off, have been likewise increased by 20%.
4. Para 8 reminds the requirement of NPP to be managed within the CFCF, with the exception of grandfathered Regimental and Branch Funds.
5. Para 10¹ includes key CDS direction previously issued on NPP Usage.
 - a. Usage of NPP is normally limited to NPP beneficiaries (CAF members, their families and former members and their families) and may be extended to the defence community (DND employees, and NPF employees) for subsidized functions/events only;
 - b. NPP Grants shall not be allocated for direct use on/for civilians. NPP grant distribution shall only be provided on the basis of CAF members;
 - c. Subject to applicable law and government policy and other conditions, COs may permit members of the civilian community access to specified NPP events;
 - d. A portion of the revenues generated by NPP activities that are patronized by non-CAF military units may be used for the benefit of those patrons or shared with the organizations that represent them; and
 - e. COs shall not charge military personnel a fee to offset public costs for programs that are a public responsibility.

¹ See Appendix 1 for additional information and examples.

6. Para 11² reminds that the NPP of a Unit shall be used for the collective benefit of the unit's authorized beneficiaries, and, other than as directed in this document, or by other CFMWS issued policy, there shall be no levies or any other form of assessment made against a Unit.
7. Para 12 emphasizes that NPP is for the collective benefit and that there is zero tolerance for misuse, theft or fraud of NPP.
8. Para 15 & 16 reminds of NDA direction on non-alienation of NPP.
9. Para 17 lists previously exempted items from alienation, as well as establishing a number of normal CFMWS operations that are not alienation, e.g. marketing expenses by CANEX, SISIP or other divisions, employee recognitions programs for Staff of the Non Public Funds, and the donation of nearly expired consumable goods from CANEX to redistribution organizations.
10. Para 20 reminds Bases & Units of requirement of governing committees and constitutions.
11. Para 21 is a new provision that Commanders of Commands may establish a Command Fund for the purpose of their command level activities, e.g. Balls, Runs, Bike rides etc. Currently their authority over such activities are as delegated from their supporting Base Commander, primarily Commander CFSG-OG.
12. Para 29 the requirement to complete a NPP Certification course is waived for NPP activities that have limited scope and scale of operations.
13. Financial Tables have been reformatted to minimize use of footnotes. MD NPP financial authorities are as per para 3 of the document. Subcategories are created for more specific limitations to the field.
 - a. Table 1 –“Bases, Wings, Ships, Deployed Operations, Command Funds, Branch and Regimental Funds” – for greater clarity, separate columns have been created for Command Funds, Base/Wing Comds, Ships & other standalone units, Branch or Regimental Fund Chair, and Deployed Ops / Task Force Comds.

Note that Command Funds have been assigned most of the equivalent authority levels of a B/W CO. Similarly Regimental and Branch Funds have been assigned most of the equivalent authority as a Unit CO.

The higher level of approval authorities has been limited to only the applicable CFMWS Division Head, or their appointee.

Sub delegation of financial authority has been limited to 75% of any specified dollar amount, to ensure the Commander retains oversight over their upper financial limits.

A line for Unit Representational Expense / SMA Grant has been added for clarity.

- b. Table 2 – “CFMWS and Central Funds” - has been reformatted to segregate the Higher Authority (MD NPP and COO) spending authorities for all divisions from the Divisional Functions level of authority.

Para 10 – Authorized NPP Usage/Beneficiaries

1. General:

Usage of NPP is normally limited to NPP beneficiaries (CAF members, their families and former members and their families) and may be extended to the DND employees and NPF employees for subsidized functions/events only.

Example(s):

- a. Authorized recreational activities can be subsidized with Non-Public Funds with CAF members and their families directly benefiting by paying lower rate(s) than other authorized participants pay for user fees and/or assessments;
- b. Providing there is excess capacity, CO's may authorize former CAF members and their families, access to golf club facilities and programs for a fee commensurate with the local economy equivalent; and
- c. CO's may authorize former members and their families, DND employees, and NPF employees to attend Welcome Events, Christmas parties and similar subsidized events providing it does not reduce the level of service to CAF members and their families. At the discretion of the CO, a fee may be charged to offset event costs.

2. Prohibition of NPP grants to civilians: Unit NPP grants shall not be allocated for direct use on/for civilians. Unit grants shall only be provided on the basis of CAF members.

Example(s):

Unit NPP grants shall only be based on the total strength of military personnel. If the established grant amount is \$10.00 per authorized (i.e. military member) and the unit strength is 200 composed of 60 military and 140 civilian, the total grant would be \$600.00 (60 military times grant amount of \$10.00). If the military strength was zero no NPP grant could be authorized.

3. CO's granting members of the civilian community access to specified NPP programs or services.

Example(s):

CO's may authorize members of the civilian community to access Remembrance Day and similar receptions at NPP facilities providing it does not unfairly compete with program or service providers within the local community and does not reduce the level of service to CAF members and their families and former members and their families.

4. A portion of the revenues generated by NPP activities that are patronized by non-CAF military units may be used for the benefit of those patrons or shared with the organizations that represent them.

Example(s):

Op REASSURANCE eFP (enhanced forward presence) Latvia's NPP profits are shared with eFP Latvia Units from other nations.

5. COs shall not charge military personnel a fee to offset public costs for programs that are a public responsibility.

Example(s):

CO's shall not charge military members fees to access gymnasiums and other fitness facilities at any time (including after hours and weekends).

6. Para 11 - The NPP of a Unit shall be used for the collective benefit of the unit's authorized beneficiaries, and, other than as directed in this document, or by other CFMWS issued policy, there shall be no levies or any other form of assessment made against a Unit.

Example(s):

Various HQs have been levying fees, or requiring sharing of subordinate units' NPP. Notably, the Air Force requiring a share of profits from Air Shows, Navy deployment commanders requiring a share of Ship's representational funds and Army Reserve HQ requiring a share of unit's mess sales. These practices should cease immediately.

Résumé des principaux changements apportés à la Délégation des pouvoirs du CEMD pour l'administration financière des BNP

1. Généralités – Le document principal a été divisé en deux sections, limitant la nécessité de faire approuver les modifications administratives par le CEMD :
 - a. La section 1 contient les directives du CEMD concernant les BNP et les limites financières accordées au directeur général des BNP (DG BNP); et
 - b. La section 2 contient les directives administratives du DG BNP sur les BNP et les pouvoirs financiers accordés aux commandants des bases et des autres unités et aux chefs de division des Services de bien-être et moral des Forces canadiennes (SBMFC), qui peuvent être modifiées avec l'autorisation du DG BNP.
2. Le paragraphe 2 indique que le DG BNP a l'autorité de modifier la section 2 au besoin.
3. Le paragraphe 3 énumère les limites de dépenses d'une seule instance autorisées par le CEMD pour le DG BNP. Les coûts totaux des événements et le capital ont été rehaussés de 50 % par rapport aux taux précédents établis en 2012, afin de tenir compte de l'effet passé et futur de l'inflation. Les autres autorisations, autres que celles en matière d'aliénation et de radiation, ont également été rehaussées de 20 %.
4. Le paragraphe 8 rappelle l'exigence selon laquelle les BNP doivent être gérés au sein du FCFC, à l'exception des fonds régimentaires et des branches bénéficiant de droits acquis.
5. Le paragraphe 10² comprend la directive clé du CEMD auparavant publiées sur l'usage des BNP.
 - a. L'usage des BNP se limite normalement aux bénéficiaires des BNP (les membres des FAC actuels et anciens, ainsi que leurs familles) et peut s'étendre au personnel du ministère de la Défense nationale (MDN) et des Fonds non publics des Forces canadiennes (PFNP FC) pour des fonctions ou événements subventionnés uniquement;
 - b. Les subventions des BNP ne doivent pas être allouées à des fins d'utilisation directe pour les membres de la communauté civile. Elles ne sont accordées qu'aux membres des FAC;

² Consulter l'annexe 1 pour des renseignements supplémentaires et des exemples.

- c. Sous réserve des politiques juridiques et gouvernementales applicables et d'autres conditions, les commandants peuvent permettre aux membres de la communauté civile d'assister à des activités des BNP précises;
 - d. Une partie des recettes découlant des activités des BNP subventionnées par des unités militaires qui ne font pas partie des FAC peut être utilisée dans l'intérêt de ces commanditaires ou partagée avec les organismes qui les représentent; et
 - e. Les commandants ne doivent pas imposer au personnel militaire des frais pour compenser les coûts publics des programmes qui sont de responsabilité publique.
6. Le paragraphe 11 rappelle que les BNP d'une unité doivent être utilisés dans l'intérêt collectif des bénéficiaires autorisés d'une unité et que, à l'exception de ce qui est indiqué dans le présent document ou dans une autre politique publiée par les SBMFC, aucune redevance ou autre forme d'évaluation ne doit être imposée à une unité.
7. Le paragraphe 12 souligne que les BNP doivent servir dans l'intérêt collectif et que l'utilisation abusive, le vol ou la fraude à l'encontre des BNP ne sera en aucun cas tolérée.
8. Les paragraphes 15 et 16 sont un rappel de la directive de la Loi sur la défense nationale sur la non-aliénation des BNP.
9. Le paragraphe 17 énumère les articles auparavant exemptés de l'aliénation et établit un certain nombre d'opérations normales des SBMFC qui ne constituent pas une aliénation, par exemple les dépenses de marketing de CANEX, de la Financière SISIP ou d'autres divisions, les programmes de reconnaissance des employés pour le PFNP FC et le don de produits consommables de CANEX arrivant à échéance à des organismes de redistribution.
10. Le paragraphe 20 rappelle aux bases et aux unités l'obligation d'avoir des comités directeurs et des constitutions.
11. Le paragraphe 21 est une nouvelle disposition selon laquelle les commandants des commandements peuvent établir un fonds de commandement aux fins de leurs activités au niveau du commandement, p. ex. les bals, les courses à pied, les randonnées de vélo, etc. Actuellement, leur pouvoir sur de telles activités est accordé par le commandant de leur base de soutien, principalement le commandant du Groupe de soutien des Forces canadiennes (Ottawa-Gatineau).
12. En vertu du paragraphe 29, l'obligation de suivre un cours de certification sur les BNP est supprimée pour les activités des BNP dont la portée et l'échelle des opérations sont limitées.

13. Les tableaux financiers ont été reformatés pour minimiser le recours aux notes de bas de page. Les pouvoirs financiers du DG BNP sont conformes au paragraphe 3 du document. Des sous-catégories sont créées pour des limitations plus particulières au domaine.

a. Dans le **tableau 1** – Fonds des bases, des escadres, des navires, des opérations de déploiement, des commandements, des branches et des régiments, des colonnes distinctes ont été créées aux fins de clarté pour le fonds du commandement, les commandants des bases, des escadres, des navires et des autres unités autosuffisantes, le président du fonds régimentaire ou de la branche et les commandants des opérations de déploiement ou de la force opérationnelle.

Il est à noter que les fonds de commandement se sont vus attribuer la plupart des niveaux d'autorité équivalents à ceux d'un commandant d'une base ou d'une escadre.

De même, les fonds régimentaires et des branches ont reçu la plupart des pouvoirs équivalents à ceux d'un commandant d'unité.

Le niveau supérieur des pouvoirs d'approbation a été limité au chef de division des SBMFC concerné, ou à la personne qu'il a nommée.

La subdélégation du pouvoir financier est limitée à 75 % de tout montant précis en dollars, afin de s'assurer que le commandant conserve le contrôle de ses limites financières supérieures.

Une ligne pour les frais de représentation de l'unité et la subvention des hauts dirigeants a été ajoutée pour plus de clarté.

b. Le **tableau 2** – SBMFC et fonds centraux a été reformaté afin de séparer les pouvoirs de dépenses des autorités supérieures (DG BNP et chef des opérations) pour toutes les divisions du niveau d'autorité des fonctions divisionnaires.

Paragraphe 10 – Usage/bénéficiaires des BNP autorisés

1. Généralités :

L'usage des BNP se limite normalement aux bénéficiaires des BNP (les membres des FAC actuels et anciens, ainsi que leurs familles) et peut s'étendre au personnel du ministère de la Défense nationale (MDN) et des Fonds non publics des Forces canadiennes (PFNP FC) pour des fonctions ou événements subventionnés uniquement.

Exemples :

- a. Les activités récréatives autorisées peuvent être subventionnées par les FNP, les membres des FAC et leurs familles en bénéficiant directement en payant des taux inférieurs à ceux que les autres participants autorisés versent pour les frais d'utilisation ou les cotisations;
- b. Dans le cas d'une capacité excédentaire, les commandants peuvent autoriser les anciens membres des FAC et leurs familles à accéder aux installations et aux programmes des clubs de golf moyennant des frais proportionnels à l'équivalent de l'économie locale; et
- c. Les commandants peuvent autoriser les anciens membres des FAC et leurs familles, le personnel du MDN et le PFNP FC à assister aux activités d'accueil, aux fêtes de Noël et à d'autres activités semblables subventionnées, à condition que cela ne réduise pas le niveau de service offert aux membres des FAC et à leurs familles. À la discrétion du commandant, des frais peuvent être exigés pour compenser les coûts de l'événement.

2. Interdiction d'accorder des subventions des BNP aux membres de la communauté civile . Les subventions des BNP de l'unité ne doivent pas être allouées à des fins d'utilisation directe pour les membres de la communauté civile. Les subventions des unités ne sont accordées qu'aux membres des FAC.

Exemple :

Les subventions des BNP des unités ne peuvent être fondées que sur l'effectif total du personnel militaire. Si le montant établi de la subvention est de 10 \$ par membre des FAC autorisé (c'est-à-dire militaire) et que l'effectif de l'unité est de 200 personnes, soit 60 militaires et 140 civils, la subvention totale sera de 600 \$ (60 militaires multipliés par le montant de la subvention de 10 \$). Si l'effectif militaire est nul, aucune subvention des BNP ne peut être autorisée.

3. Les commandants qui accordent aux membres de la communauté civile l'accès à des programmes ou des services des BNP particuliers.

Exemple :

Les commandants peuvent autoriser des membres de la communauté civile à assister aux activités du jour du Souvenir et à d'autres réceptions semblables dans des établissements des BNP, s'il n'en découle aucune concurrence déloyale avec les fournisseurs de programmes ou de services de la communauté et si le niveau de service offert aux membres des FAC, actuels et anciens, ainsi qu'à leurs familles n'est pas réduit.

4. Une partie des recettes découlant des activités des BNP subventionnées par des unités militaires qui ne font pas partie des FAC peut être utilisée dans l'intérêt de ces commanditaires ou partagée avec les organismes qui les représentent.

Exemple :

Les profits des BNP découlant de l'OPÉRATION REASSURANCE de l'eFP (présence avancée rehaussée) en mission en Lettonie sont partagés avec des unités eFP d'autres pays en mission en Lettonie.

5. Les commandants ne doivent pas imposer au personnel militaire des frais pour compenser les coûts publics des programmes qui sont de responsabilité publique.

Exemple :

Les commandants ne doivent pas imposer de frais aux militaires pour l'accès aux gymnases et aux autres installations de conditionnement physique en aucun temps (y compris après les heures de travail et les fins de semaine).

6. Paragraphe 11 – Les BNP d'une unité doivent être utilisés dans l'intérêt collectif des bénéficiaires autorisés de cette unité et que, à l'exception de ce qui est indiqué dans le présent document ou dans une autre politique publiée par les Services de bien-être et moral des Forces canadiennes (SBMFC), aucune redevance ou autre forme d'évaluation ne doit être imposée à une unité.

Exemple :

Divers QG ont imposé une perception de redevances ou exigé le partage des BNP des unités subordonnées. Notamment, la Force aérienne exige une part des profits des spectacles aériens; les commandants de déploiement de la Marine exigent une part des fonds de représentation des navires; et le QG de la réserve de l'Armée exige une part des ventes des mess de l'unité. Ces pratiques doivent cesser immédiatement.



Chief of the Defence Staff

Chef d'état-major de la Défense

National Defence
Headquarters
Ottawa, Ontario
K1A 0K2

Quartier général de
la Défense nationale
Ottawa (Ontario)
K1A 0K2

14 May 2023

Le 14 mai 2023

Managing Director NPP, CFMWS

Directeur général des BNP, SBMFC

CDS DELEGATION OF
AUTHORITIES FOR FINANCIAL
ADMINISTRATION OF
NON-PUBLIC PROPERTY (NPP)

DÉLÉGATION DES POUVOIRS
DU CHEF D'ÉTAT-MAJOR
DE LA DÉFENSE POUR
L'ADMINISTRATION FINANCIÈRE
DES BIENS NON PUBLICS (BNP)

Ref: A. CDS Delegation of Authorities for
Financial Administration of NPP dated
1 May 2023 (enclosed)
B. CDS Delegation of Authorities for
Financial Administration of NPP dated
26 August 2020

Réf : A. Délégation des pouvoirs du
CEMD pour l'administration financière des
BNP, en date du 1 mai 2023 (jointe)
B. Délégation des pouvoirs du CEMD
pour l'administration financière des BNP,
en date du 26 août 2022

The enclosed CDS Delegation of
Authority for Financial Administration of
NPP, dated 1 May 2023, reflects a
number of organizational and operational
changes. It is hereby approved and
supersedes reference B.

La Délégation des pouvoirs du CEMD
pour l'administration financière des BNP,
en date du 1 mai 2023, fait état d'un
certain nombre de changements
organisationnels et opérationnels. Elle est
approuvée et remplace la référence B.

Le Chef d'état-major de la Défense

W.D. Eyre
General / le general
Chief of the Defence Staff

Enclosure : 1

Pièce jointe : 1

**CHIEF OF THE DEFENCE STAFF
DELEGATION OF AUTHORITIES FOR
FINANCIAL ADMINISTRATION OF NON-
PUBLIC PROPERTY (NPP)**

REVISED 1 MAY 2023



**DÉLÉGATION DES POUVOIRS DU CHEF
D'ÉTAT-MAJOR DE LA DÉFENSE POUR
L'ADMINISTRATION FINANCIÈRE DES
BIENS NON PUBLICS (BNP)**

RÉVISÉE LE 1^{er} MAI 2023

Chief of the Defence Staff

Delegation of Authorities for Financial Administration Of Non-Public Property

Contents

Section 1 – Chief of Defence Staff Direction on Financial administration of NPP	3
General.....	3
Managing Director NPP Financial Authorities.....	3
Authorized Usage of NPP	5
Alienation of Non-Public Property.....	6
Base/Wing/Ship/Unit/Field Entities Responsibilities.....	8
Command Funds.....	9
Section 2- Financial Delegation Limits for Local and Central NPP	9
NPP Certification.....	9
Limitations.....	10
Delegation Tables	11
Sub-Delegation	11
Acting Positions.....	12
Withdrawal or Restriction.....	12
Financial Authority Table Category Additional Descriptions.....	13
Financial Authority Tables.....	14

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

SECTION 1 – CHIEF OF DEFENCE STAFF DIRECTION ON FINANCIAL ADMINISTRATION OF NPP

General

1. This document sets out the Chief of Defence Staff (CDS) delegation of Non-Public Property (NPP) financial signing authority limits, policies and standards. These NPP authorities are distinct and separate from Public Fund Delegated authorities. In instances where activities may be supported by both types of funds, then funding and approvals must be in accordance with applicable Fund's limits, policies and standards.
2. The CDS assigns the Managing Director NPP (MD NPP) authority for the overall administration and management of all NPP on behalf of the CDS, along with single instance financial limits for all NPP as detailed at para 3 below, and authority for amendments to section 2 of this document. The MD NPP is also the Chief Executive Officer (CEO) of the Separate Agency 'Staff of Non Public Funds', and the CEO Canadian Forces Morale and Welfare Services (CFMWS).

Managing Director NPP Financial Authorities

3. The single instance financial limits delegated to the MD NPP for all NPP are:
 - a. Personnel, Operations & Maintenance (PO&M) Full;
 - b. Hospitality \$100K;
 - c. Alienation of NPP \$100K;
 - d. Write off or Disposal of Assets \$1M;
 - e. Event Aggregate Costs: \$1.5M;
 - f. Capital \$7.5M;
 - g. Donation or Sponsorship from Defence Industry \$300K;
 - h. Donation or Sponsorship from Non-Defence Industry \$600K;

- i. Total Fundraising Activity per 3rd Party \$600K;
- j. Donation or Sponsorship for 3rd Party Purposes \$500K;
- k. Direct/Non-Competitive Contracts \$6M; and
- l. CFCF Interest rates Full.

4. The MD NPP in turn establishes, and amends when required, the appropriate categories and financial delegation limits for Local and Central NPP as detailed in Section 2.

5. NPP financial signing authorities consist of:

- a. Authority to make a financial commitment and enter into contracts;
- b. Authority to accept NPP Fundraising (donations and sponsorship);
- c. Authority to approve invoices and other obligations for payment through the certification of receipt of goods and services;
- d. Authority for the Write-off and Disposal of Assets and
- e. Authority to requisition payment, or make payments (assigned to the CFMWS Chief Financial Officer).

6. NPP Delegations of Authority are required prior to approval of all NPP transactions. Completion of the appropriate NPP certification course is required to obtain a DOA, with the exception for NPP activities that have limited scope and scale of operations as noted in section 2.

7. All NPP activities shall be financially administered, accounted for and controlled in accordance with [A-FN-105-001/AG-001, Policy and Procedures for Non-Public Property \(NPP\) accounting](#), and any other applicable NPP policies.

8. All Non-Public Funds (NPF) shall be held within the Canadian Forces Central Fund (CFCF) with the exception of those specific regimental and branch funds established prior to 1973 who elected to hold their NPP funds in an external Canadian Bank Account. Note that all NPP policies continue to apply to the management and use of those funds.

9. Where a different or greater delegation appears to exist in any other policy or document, the CDS Delegation of Authorities for the Financial Administration of NPP

(this document) shall take precedence.

Authorized Usage of NPP

10. As per the National Defence Act (NDA), NPP shall be used for the benefit of officers and non-commissioned members or for any other purpose approved by the CDS in the manner, and to the extent approved by the CDS. Accordingly, updated and extant CDS direction on authorized purposes, manners, and extents are:

- a. All NPP funded activities are under CDS authority and are to be carried out within the approved framework for NPP;
- b. MW programs are primarily intended to benefit CAF members, and where applicable, their families;
- c. In appropriate circumstances, the Officer in Command of the unit or other element, i.e. the Commanding Officer (CO) may permit other members of the extended military community such as former CAF members and their families, DND employees, and NPF employees to be given access to specified non-public MW programs and services where there is no incremental cost increase. However, a fee commensurate with the local economy equivalent shall be charged to avoid perception of unfair competition, and to offset any direct NPP subsidy;
- d. Unit NPP grants shall not be allocated for direct use on/for civilians. Unit grants shall only be provided on the basis of CAF members;
- e. Subject to applicable law and government policy, COs may permit members of the civilian community access to specified NPP programs or services if it is considered beneficial to the military community, does not unfairly compete with program or service providers within the local community and does not reduce the level of service to CAF members and their families;
- f. A portion of the revenues generated by NPP activities that are patronized by non-CAF military units may be used for the benefit of those patrons or shared with the organizations that represent them;
- g. Subject to applicable law, government policy and CFMWS guidance, COs may charge fees for users of community and recreation programs, specialty interest activities and the like. The fees charged should not exceed those that would apply to comparable programs in a progressive community in Canada; and

- h. COs shall not charge military personnel a fee to offset public costs for programs that are a public responsibility.

11. The NPP of a Unit shall be used for the collective benefit of the unit's authorized users, as noted above and, other than as directed in this document, or by other CFMWS issued policy, there shall be no levies or any other form of assessment made against a Unit.

12. NPP is for the collective benefit, as opposed to the individual or a restricted group of individuals' benefit. Accordingly, there should be no preferential treatment of units or individuals. Further there is zero tolerance for misuse, theft, or fraud of NPP. Suspected or witnessed potential fraud should be reported to Fraud@cfmws.com.

13. Funds allocated or donated for a stated/advertised specific purpose, or acquired through fund raising events held for that purpose shall be used only for that purpose.

Alienation of Non-Public Property

14. The NDA also provides that except as authorized by the CDS, "*no gift, sale or other alienation or attempted alienation of non-public property is effectual to pass the property therein*". This direction applies to all NPP and is not restricted to cash and cash equivalents.

15. Pursuant to the authority under the NDA section 39(3), CDS direction is that NPP shall not be alienated:

- a. By gifts to private or public institutions;
- b. To relieve a CAF member of their personal responsibility for loss or damage to public or non-public property;
- c. For testimonials or gifts; for national appeals for financial assistance, or
- d. For the provision of anything connected with religious services.

16. Alienation of NPP means the transfer of ownership of NPP to another party so that the property is no longer NPP. This includes:

- a. The sale of NPP at less than fair market value;
- b. Gifts and donations of NPP to individuals, groups, organizations, companies, corporations, registered charities, and Crown entities;

- c. The transfer of NPP to the Crown Public at less than the price determined in accordance with instructions issued by the CDS; and
- d. Any disposition of NPP that may result in personal gain or advantage to individuals or a restricted group of individuals.

Note: Use of NPP for a public responsibility is alienation and requires approval in advance, from the MD NPP when under \$100K, or the CDS thereafter.

17. Authorized exemption from alienation includes:

- a. Situations where a Mess, Base / Wing or Unit Fund has established in their constitution equitable criteria applicable to all CAF members for an 'in memoriam' gift or donation including flowers, or cash donation to a designated charity, on behalf of a deceased member or immediate family member, or a gift such as flowers to a hospitalized CAF member or their immediate family member;
- b. Base/Wing and Unit CO's may authorize foreign military members, DND and SNPF civilians, or the boyfriend/girlfriend/partner of a CAF member to attend a subsidized NPP function on the same basis as serving and former CAF personnel and their families;
- c. End of tour rotation mementos for personnel leaving a special duty area, based on equitable criteria applicable to all personnel serving in that special duty area, and funded through the NPP operations at that special duty area;
- d. A person entitled to an honorarium or other payment for services may choose to have the funds donated to a charity of their choice in lieu of receiving payment;
- e. CFMWS recognition programs;
- f. Donation of expiring CANEX consumable products;
- g. Support Our Troops (SOT) disbursements to individuals;
- h. Soldier On - program disbursements to individuals;
- i. Grants to CAF MFRCs;

- j. CFMWS Divisions' marketing programs; and
 - k. Until public authority for public recognition of CAF members is re-established, IAW instructions previously issued, Command and Chief Warrant Officer Coins may be procured solely from authorized SMA Grant funds or charged to Unit Representational expense. Increases shall not be approved for the coins.
18. The following are authorized and do not constitute alienation:
- a. Situations where a Mess, Base / Wing or Unit Fund, has established in their constitution a gift fund to mark the occasion of a member's retirement or departure from the Mess, Base / Wing or Unit, fully financed by contributions directly to the gift fund from members of the Mess, Base / Wing or Unit Fund with equitable criteria applicable to all members; and
 - b. Establishment of a NPP trust account for the purpose of collecting and disbursing funds for a specific purpose, such as for single gifts or donations to individuals, groups, organizations or registered charities.

Charitable Cause

19. Support Our Troops is the official charitable cause of the CAF, and should always figure prominently in any fundraising activity.

Base/Wing/Ship/Unit/Field Entities Responsibilities

20. Independent Field Entities and Units are directly accountable for the NPP at their respective location and responsibilities include but are not limited to:
- a. The establishment of a governing or advisory committee, chaired by the Base/Wing/Unit CO or their designate;
 - b. The development of a Constitution which must comply with applicable NPP Policies and shall always be signed by the **current** Base/Wing/Unit CO; and
 - c. Annually a Letter of Attestation of Financial Management of NPP shall be submitted to CFMWSHQ. Currently only required of B/W COs, this will be expanded to the remaining Units and Field Entities in due course.

Command Funds

21. Commanders of Commands are authorized to have a stand-alone Command Fund established for L1 events such as the Air Force Run, Army Run, Navy Bike Ride, the Air Force, Army and Navy Balls, and other Command Fund events.
22. Command funds must be financially self-supporting. There shall be no levies or any other form of assessment made against subordinate units.
23. Commanders are directly accountable for their Command Fund NPP, and are responsible to:
 - a. Establish a governing committee, chaired by the Commander or their designate;
 - b. The development of a CFMWSHQ reviewed Constitution, which shall be signed by the **current** Commander.
24. Commanders authorized to have Command Funds are: CDS, VCDS, RCN, CA, RCAF, MPC, CANSOFCOM, CJOC, and CFINTCOM,
25. Minimum requirements for fund committees and constitutions are included in Section 2. An updated NPP Fund Governance policy shall be issued by the CFMWS CFO in due course.

SECTION 2- FINANCIAL DELEGATION LIMITS FOR LOCAL AND CENTRAL NPP

NPP Certification

26. The e-course "*The Fundamentals of NPP*" provides comprehensive NPP awareness training and is mandatory for Base/Wing/Unit COs, including during deployments, and for CFMWS Division Heads.
27. The e-course "*The NPP Financial Delegated Authorities and Contracting Course*", provides individuals with the essential knowledge to discharge their NPP signing authority responsibilities without delving into the fundamentals that senior NPP decision makers require. This course is a mandatory certification prerequisite for any individual who needs NPP delegated financial signing authority and who is not mandated to take "*The Fundamentals of NPP*". "*The NPP Financial Delegated Authorities and Contracting Course*" is a direct extract from "*The Fundamentals of NPP*" course.

28. With the exception of NPP activities that have limited scope and scale of operations (as detailed in para 29. below), any individual that occupies a position that has delegated authority or has otherwise been granted delegated authority, must complete the applicable course in order to be able to exercise and/or delegate authority for the Financial Administration of NPP.

29. The requirement to complete a NPP Certification course is waived for NPP activities that have limited scope and scale of operations which meet the below criteria:

- a. A bank balance/entity fund balance less than \$5K;
- b. Annual revenues less than \$5K; and
- c. One single expense always less than \$1K.

Note: While DOA can be granted for these NPP Orgs without having them completing the certification courses, DOA authority is still required to approve transactions.

30. Recertification is required every three years to maintain NPP financial signing authorities.

Limitations

31. The following limitations apply to the NPP financial signing authorities:

- 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. An individual is not permitted to have approval authority or requisitioning authority to themselves;
- d. Subordinates are authorized to approve a payment to a superior when the commitment and contract are approved in advance;
- e. 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;
- f. A signing authority may not authorize any part of a financial transaction from which they can benefit; and
- g. An employee of the Staff of the Non-Public Funds, Canadian Forces must be either a Category II or III to have delegated authority. This limitation doesn't apply if a CAT I is functioning in another capacity, e.g. is the

President of the Swim Club – they could then be granted signing authority in that capacity.

Delegation Tables

32. Tables 1 and 2 attached to this delegation of authorities' document, prescribe those positions that have delegated signing authority and any limitations that restrict that signing authority. An "F" 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 approving authorities may limit those authorities if warranted. All delegated amounts are exclusive of Federal and Provincial Sales Tax.

33. Personnel occupying the positions identified in Tables 1 and 2 including temporary appointments, shall complete Annex A, Annex C, or Annex D as applicable to officially accept responsibility.

Sub-Delegation

34. Subject to identified limits, positions listed in Table 1 and 2 may delegate their authority to assist them in administering their NPP responsibilities.

35. For Unit and Entity authorities such delegations shall be by position, in writing, utilizing the format shown at attached Annex A. In turn, individuals filling delegated positions shall be identified in writing in the format prescribed at attached Annex B. Annex C/Ds are then completed for the individuals identified on Annex B. Any NPP Organization that has limited DOA requirements may just use Annex C. Signed copies of Annexes used shall then be forwarded to the supporting NPP Accounting Office.

36. Upon the arrival of a new Base/Wing/Unit/Command Fund Commander, both Annex A and B shall be updated, if used. At a minimum, Annex B shall be updated annually each September after the military active posting season (APS). Annex C/Ds are only updated when required.

37. Within CFMWS divisions, such delegations shall be by position, in writing, utilizing the format shown at attached Annex D and signed by the incumbent and the Division Head, with a copy provided to the supporting Business Manager Partner and the supporting NPP accounting office.

38. Senior PSP Managers have significant responsibility for the functional management and administration of Base/Wing NPP. Sufficient delegation of financial authorities should be ensured for the effective conduct of their job, including

professional memberships, hospitality, and fundraising approval authority, in their role as B/W Principle Authorized Agent (PAA) and for administrative efficiency.

Acting Positions

39. A person who has delegated authority by virtue of their position may designate another qualified 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. These acting appointments, shall complete Annex C, or Annex D as applicable to officially accept responsibility and must have completed all applicable NPP Certification courses in order to be able to exercise their delegated authority.

Withdrawal or Restriction

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

41. **NPP Organization Committees and Constitutions** At a minimum, NPP Organization Committees are responsible for:

- a. The approval of the Fund business;
- b. Developing the annual capital and operating budget;
- c. The expenditure of funds on behalf of the responsible CO;
- d. The administration and control of all applicable NPP; and
- e. For ensuring that minutes of each committee meeting are approved by the responsible CO or their designate.

42. NPP Organization Constitutions must be compliant with all NPP policies, and shall identify:

- a. The purpose and intent of the organization;

- b. The chair of the Committee as being the responsible CO, or their designate;
- c. Voting members of the Committee;
- d. Frequency of Committee meetings;
- e. The quorum requirements for meetings; and
- f. The process for administration of the agenda, the Minutes and the Records of Decision.

Financial Authority Table Category Additional Descriptions

Single Activity/Event Aggregate Cost means the total gross expenditures and expenses to be incurred by NPP for this single event or activity, without any offset from any revenues, donations, or sponsorship.

Entity indebted to CFCF means any independent entity that has a CFCF loan, CFCF line of credit or that has a bank account in an overdraft position. At Bases & Wings, messes and museums are considered independent from the Base/Wing Fund for the purpose of indebtedness.

Note: Ship's CFCF Start-up Grants issued upon Ships' commissioning do not constitute indebtedness.

Non-Refundable Deposits refers to a suppliers' requirement for a prepaid deposit that will not be refunded should the event be cancelled or deferred. The financial limit refers to the sum of all non-refundable deposits associated with the single event or activity.

Total Fundraising Activity for 3rd party refers to the maximum amount that may be planned/targeted to raise for an authorized 3rd party (see NPP Fundraising Policy).

Professional Membership Fees are membership fees in professional organizations that are required to maintain professional designations directly related to an employee's job performance. At Bases or Wings this authority may only be delegated to the local Senior Manager PSP.

Honorariums are thank you gestures of a nominal value for special or non-routine services by authorized volunteers. It is not an alternative method for compensation of normal or market value salary/wage costs. Honorariums are not authorized for active NPP employees, CAF members or Government Employees. Requests for exceptions may be submitted to the MD NPP.

Leases are normally short term agreements. Long term leases, i.e. greater than one year, often become capital leases, where the complete value of an asset is being

financed at a high interest rate. It is then frequently better use of NPP to purchase the asset upfront instead of leasing it.

Defence Industry comprises business that are specifically involved in research, development, production, service and support of military materiel, equipment and facilities such as aircraft, ships, tanks, related systems and component parts and consumables.

Non-Defence Industry includes business that provide products or services that could be purchased for personal use by the general Canadian public.

Affiliated Foundation/Charity are those that have been established for the purpose of raising financial support for NPP activities of an organization. Examples include the RMC Alumni Association, and the National Air Force Museum of Canada Foundation.

Assets other than Real Property include any items reflected on the entity's balance sheet assets, e.g. inventories, accounts receivables, loans receivables, prepaid expenses, and equipment and furnishings.

Non Contractual Agreement is any arrangement, under any name, other than an actual contract, in which NPP goods and services are provided by CFMWS to an external party.

Merchandise (Table 2) means any material intended for resale.

Investment Property Lease Agreement maximum value is the total possible number of years, including renewals, multiplied by the annual rent.

Entity Authorities are Command Fund authorities and Branch/Regimental Fund Chairmans.

Command Fund (Commander of Command (L1) Fund) is a stand-alone self sufficient NPP fund established for the purposes of conducting National Events or other specific activities or objectives as outlined in the Command Fund constitution.

Event Appointee is the Command Fund Commander's designate for an event.

Branch/Regimental Fund Chair is the Branch or Regimental Fund Chairman (Commanding Officer or their designate (as reflected in the constitution)).

Delegating Authority is the Commanding Officer, or Regimental/Branch Chair signing Annex C when their organization has limited DOA requirements.

Financial Authority Tables

Table 1 – Bases, Wings, Ships, Deployed Operations, Command Funds, Branch and Regimental Funds

Table 2 – CFMWS and Central Funds

Table 1- Bases, Wings, Ships, Deployed Operations, Command Funds, Branch and Regimental Funds				Higher Authority Levels			Unit Authorities			Entity Authorities		
Position	Managing Director NPP	COO	CFO	VP Info Svcs/ CIO	Snr VP, PSP	Base / Wing CO	Ship / Unit CO	Deployed Operations / Task Force Comd	Command Fund / Event Appointee	Branch / Regimental Fund Chair		
	75% of Specific \$ Amount Authority May be Delegated to a Divisional Delegate					Authority is for Directly Administered NPP					75% of Specific \$ Amount Authority May be Delegated	
Event/Activity Initiation												
Single Activity/Event Aggregate Cost - Entity indebted/Line of Credit to CFCF	\$1.5M	\$500K	\$250K			\$100K	\$50K	\$50K	\$100K	\$50K		
Single Activity/Event Aggregate Cost - Entity not indebted to CFCF	\$1.5M	\$750K			\$500K	\$350K	\$150K	\$250K	\$350K	\$150K		
Single Activity/Event Aggregate Non-Refundable Deposits	\$1.5M	Maximum 50% of Activity/Event Authority										
Event Total Fundraising Activity (3 rd Party) - Sum of budgeted fundraising revenue	\$600K	\$250K			\$100K	\$50K	\$25K	\$25K	\$50K	\$25K		
Fundraising for Public Reimbursable Programs or Activities Not Delegatable	\$100K											
International Travel (for NPP programs participants only) Not Delegatable	F	F			F	F						
Personnel Operations & Maintenance - (subject to approved budgets)												
Alienation of NPP	\$100K											
IM/IT Purchases - see IMIT Procurement Policy for exceptions	\$7.5M	\$3M		\$1M								
Hospitality	\$100K	\$10K			\$4K	\$2K	\$1K	\$1K	\$2K	\$1K		
Professional Membership Fees - may be delegated to Snr Mgr PSP Only	F	F			F	F						
Honorarium per occasion/event (for non-employees/non-CAF members) Not Field Delegatable	F	F			\$2K	\$1K						
Unit Representational Expense - within annual limit (includes SMA Grants)	F	F	F			F	F	F	F	F		
Leases - maximum of 12 month duration OR less than \$2K						F	F	F	F	F		
All other PO&M						F	F	F	F	F		
Capital												
Capital - CFCF Financed	\$7.5M	\$3M										
Capital - Entity indebted to CFCF	\$7.5M	\$3M	\$500K		\$150K	\$50K	\$25K	\$25K	\$50K	\$25K		
Capital - Entity not indebted to CFCF	\$7.5M	\$3M	\$500K		\$350K	\$250K	\$150K	\$50K	\$100K	\$50K		
Leases - more than 12 month duration AND \$2K (Capital Lease)	\$7.5M	\$3M	\$500K									
Fundraising Acceptance												
Single Donation (from Defence Industry)	\$300K	\$150K			\$100K	\$50K	\$25K	\$25K	\$50K	\$25K		
Single Sponsorship (from Defence Industry)	\$300K	\$100K			\$50K	\$25K	\$15K	\$15K	\$25K	\$15K		
Single Donation or Sponsorship (from non-Defence Industry)	\$600K	\$250K			\$100K	\$100K	\$50K	\$50K	\$100K	\$50K		
Single Donation from Directly Affiliated Foundation/Charity	\$600K	\$500K				\$500K	\$500K		\$200K	\$100K		
Acceptance of Single Donation or sponsorship for 3 rd Party Purposes	\$500K	\$250K			\$50K	\$25K	\$10K	\$10K	\$25K	\$10K		
Contracting												
Direct or Non-competitive contracts	\$6M	\$500K			\$100K	\$50K	\$50K	\$50K	\$50K	\$25K		
Competitive contract - Maximum Delegation is \$50K						F	F	F	F	F		
Write off / Disposal												
Write-off/Disposal of Assets other than Real Property - Entity indebted to CFCF	\$1M	\$500K	\$250K		\$100K	\$50K	\$25K	\$25K	\$25K	\$25K		
Write-off/Disposal of Assets other than Real Property - Entity not indebted to CFCF	\$1M	\$500K				\$250K	\$100K	\$50K	\$50K	\$50K		
Write-off/Disposal of NPP Real Property	\$1M											
Payment Requisition												
Requisition Authorities for Payments			F									

Table 2 – CFMWS and Central Funds			Higher Authority		Divisional Functions / Budgets									
Position	Managing Director NPP	COO	COO	Snr VP PSP	Snr VP CANEX	Snr VP SISIP	CFO	CHRO	CIO	CCS	VP MFS	CXO	Divisional Delegate	
Type of Approval	Divisional Requests		Own Function / Budget											
Note: Higher Authority Levels apply to all Divisional Requests														
Event/Activity Initiation														
Total Fundraising Activity (3 rd Party) - Sum of budgeted fundraising revenue	\$600K	\$250K	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	50%	
Non-contractual Agreement for CFMWS goods and services (SLA/MOU)	F	F												
Fundraising for Public Reimbursable Programs or Activities Not Delegatable	\$100K													
International Travel	F	F	F	F	F	F	F	F	F	F	F	F	F	
Personnel Operations & Maintenance - (subject to approved budgets)														
Alienation of NPP	\$100K													
IM/IT Purchases/Capital - see IMIT Procurement Policy for exceptions	\$7.5M	\$3M							\$1M				20%	
Hospitality	\$100K	\$10K	\$3K	\$3K	\$3K	\$3K	\$3K	\$3K	\$3K	\$3K	\$3K	\$3K	50%	
Leases - maximum of 12 month duration OR less than \$10K	F	F	F	F	F	F	F	F	F	F	F	F	F	
Professional Membership Fees	F	F	F	F	F	F	F	F	F	F	F	F	F	
Honorarium / Committee per diem per occasion/event (for non-employees/CAF members)	F	F	\$2K	\$2K	\$2K	\$2K	\$10K	\$2K	\$2K	\$4K	\$2K	\$2K	50%	
Merchandise	F	F			F						F		\$500K	
All other PO&M	F	F	F	F	F	F	F	F	F	F	F	F	F	
Capital														
Capital except CANEX and QCC	\$7.5M	\$3M	\$250K	\$250K		\$250K	\$250K	\$250K	\$250K	\$250K	\$250K	\$250K	20%	
Capital - CANEX and QCC	\$7.5M	\$3M			\$250K					\$250K			80%	
Capital Leases - more than 12 month duration AND \$10K or greater	\$7.5M	\$3M					\$500K						20%	
Fundraising Acceptance														
Single Donation from Defence Industry	\$300K	\$100K	\$50K	\$50K	\$50K	\$50K	\$50K	\$50K	\$50K	\$50K	\$50K	\$50K	50%	
Single Sponsorship from Defence Industry	\$300K	\$100K	\$25K	\$25K	\$25K	\$25K	\$25K	\$25K	\$25K	\$25K	\$25K	\$25K	50%	
Single Donation or Sponsorship from non-Defence Industry	\$600K	\$250K	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	50%	
Acceptance of Single Donation or Sponsorship for 3 rd Party Purposes	\$500K	\$250K	\$25K	\$25K	\$25K	\$25K	\$25K	\$25K	\$25K	\$25K	\$25K	\$25K	50%	
Contracting														
Direct or Non-competitive contracts	\$6M	\$3M	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	\$100K	20%	
Competitive Contracts	F	F	F	F	F	F	F	F	F	F	F	F	F	
CFCF Operations and Investments														
SISIP Segregated Fund	F	F				F	F							
CFCF Investments	F	F					F							
CFCF Loans (including approval, rates, refinancing and payroll advance)	F	\$2M					\$1M						50%	
CFCF Interest Rates to Entities	F	F					F							
Investment Property Lease Agreements with Tenants	F	\$10M								\$5M				
Mortgages	F	\$75M					\$40M							
SOT Loans and Grants														
Support Our Troops Loans - Maximum \$40K Loan Authority May be delegated to field OPIs	F	F									F		F	
Support Our Troops Grants	F	F									\$50K		50%	
Support Our Troops Emergency Grants - Maximum \$3K may be delegated to field OPIs	F	F									\$10K		\$3K	
SNPF Pension & Benefits														
EBF Premium Amendment Recommendations	F	F					F	F						
EBF Amendments	F	F												
EBF/GECA Disbursements	F	F					F	F					F	
Disbursement of initial Pension Annuity and employee termination	F	F					F	F						
Pension Disbursements (* HR for Commitment and Contract Authority Only)	F	F					F	F*						
Pension Investments	F	F					F							
Write Off / Disposal														
Write-off/Disposal of Assets other than Real Property	\$1M	\$500K	\$250K	\$250K	\$250K	\$250K	\$250K	\$250K	\$250K	\$250K	\$250K	\$250K	20%	
Write-off/Disposal of NPP Real Property	\$1M													
Payment Requisition														
Requisition Authority for payments - Finance Division staff only							F						F	

ANNEX A

Example (Commanding Officer)

Delegation of Authorities for Financial Administration of Non-Public Property (NPP)

Table 1 – Bases, Wings, Ships, Deployed Operations, Command Funds, Branch and Regimental Funds (Unit/Entity Authorities) CFB Example

Reference: Chief of The Defence Staff Delegation of Authorities for Financial Administration of Non-Public Property dated 1 May 2023.

1. I hereby accept the authorities and responsibilities delegated to me as detailed in Financial Authority Table 1 of Ref and certify that I have the necessary knowledge and competency to carry out these functions in a responsible manner. I have read and understood the CFMWS Conflict of Interest Guide, the NPP Contracting Policy, Guidance for Contracting in Support of Morale and Welfare Programs, the NPP Travel Directive, and the NPP Hospitality Policy. I hereby state that I have no conflict of interest – that I am not in a position where my private interests could improperly influence the performance of my official duties and responsibilities nor will I use my position for personal gain.

Signed:

 Captain (N) Richard Jones
 Base Commander
 CFB Example

 Date: dd/mm/yy

 dd/mm/yy
 Date NPP Certification completed

 NPP ID: 123456789

2. In accordance with the reference CDS delegation of Non-Public Property (NPP) financial signing authorities, the table below details positions to which I have provided delegated NPP financial signing authority. An “F” indicates the position holder has full signing authority within their area of responsibility and approved budget, N/A is Non Applicable, and dollar limitations are indicated by specific amounts.

CO Delegated Position	PO &M	Capital	Write off/ Disposal of Assets other than Real Property	Single Donation or Sponsorship		Contracting	
				Defence Industry	Non-Defence Industry	Direct or non-competitive	Competitive
Base Administration Officer	F	\$20K	\$5K	N/A	N/A	\$10K	\$50K
Senior Manager, PSP	F	\$20K	\$5K	\$10K	\$20K	\$10K	\$50K
PMC Officers Mess	F	N/A	N/A	N/A	N/A	N/A	N/A
Mess Manager Officers Mess	F	N/A	N/A	N/A	N/A	\$5K	\$20K
Base Manager, Fitness and Sports	F	N/A	N/A	N/A	N/A	N/A	N/A
Golf Club Manager	F	N/A	N/A	N/A	N/A	N/A	N/A

CO Delegated Position	PO &M	Capital	Write off/ Disposal of Assets other than Real Property	Single Donation or Sponsorship		Contracting	
				Defence Industry	Non-Defence Industry	Direct or non-competitive	Competitive
Curling Club Manager	F	N/A	N/A	N/A	N/A	N/A	N/A
President Halifax Archery Club	F	N/A	N/A	N/A	N/A	N/A	N/A
Treasurer Halifax Archery Club	F	N/A	N/A	N/A	N/A	N/A	N/A

Signed:

 Captain (N) Richard Jones
 Base Commander
 CFB Example

 Date: dd/mm/yy

Distribution List

Positions Delegated
 NPPAM (original)

ANNEX B**Example
Local NPP Field Entities and Units**

Individuals Delegated Non-Public Property (NPP) Financial Signing Authority for local NPP (Table 1) – CFB Example			
CDS Delegated Position	Name of Incumbent	Telephone	E-Mail Address
Commanding Officer	Capt(N) R. Jones	(902)721-8648	Robert.Jones@forces.gc.ca
Positions Delegated by Commanding Officer (CO) IAW CDS delegation document			
CO Delegated Positions	Name of Incumbent	Telephone	E-Mail Address
Base Administration Officer	Cdr. Marc Smith	(902)721-8662	Marc.Smith@forces.gc.ca
Senior Manager, PSP	Mr. John Joseph	(902)721-1104	John.Joseph@forces.gc.ca
PMC Officers Mess	Cdr. Marc Smith	(902)721-8662	Marc.Smith@forces.gc.ca
Mess Manager Officers Mess	Mr. Henry Ford	(902)721-8992	Henry.Ford@forces.gc.ca
Base Manager, Fitness and Sports	Mr. John Ewing	(902)721-8568	John.Ewing@forces.gc.ca
Golf Club Manager	Mr. John Langford	(902)721-2496	John.Langford@forces.gc.ca
Curling Club Manager	Ms. Jane Jackson	(902)721-8621	Jane.Jackson@forces.gc.ca
President Halifax Archery Club	PO1 Ken Dryden	(902)721-1129	Ken.Dryden@forces.gc.ca
Treasurer Halifax Archery Club	Ms. Joan Collins	(902) 721-8645	Joan.Collins@forces.gc.ca

Signed:

 Cdr. Marc Smith
 Base Administrative Officer (or Finance Officer)
 CFB Example

 Date: dd/mm/yy

Distribution

NPPAM (original)
 Delegated Individuals

ANNEX C

Example

**Incumbent Acceptance of the Responsibility for the Financial Administration of NPP Delegation
Table 1 – Local NPP CFB Example**

Reference: Chief of The Defence Staff Delegation of Authorities for Financial Administration of Non-Public Property dated 1 May 2023.

CO Delegated Position	Name of Incumbent	Telephone	E-Mail Address
Senior Manager PSP	Mr. John Joseph	(902) 721-1104	John.Joseph@forces.gc.ca
Description	Signing Authority Limit	Comments / Limitations	
Personnel, Operations and Maintenance (PO&M)	F	Full PO&M signing authority within their area of responsibility and approved budget.	
Capital	\$20K	<i>All delegated authorities must be exercised in accordance with the reference CDS delegation. Maximum of 75% of Specific \$ Amount Authority May be Delegated.</i>	
Write off/Disposal of Assets other than Real Property	\$5K		
Single Sponsorship or Donation Defence Industry	\$10K		
Single Sponsorship or Donation Non-Defence Industry	\$20K		
Contracting - Direct or Non-competitive	\$10K		
Contracting - Competitive	\$50K		

An “F” indicates the position holder has full signing authority within their area of responsibility and approved budget, N/A is Non Applicable, and dollar limitations are indicated by specific amounts.

Incumbent’s Certification: I hereby accept these authorities and responsibilities and certify that I have the necessary knowledge and competency to carry out these functions in a responsible manner. I have read and understood the [CFMWS Conflict of Interest Guide](#), the NPP Contracting Policy, Guidance for Contracting in Support of Morale and Welfare Programs, the NPP Travel Directive, and the NPP Hospitality Policy. I hereby state that I have no conflict of interest – that I am not in a position where my private interests could improperly influence the performance of my official duties and responsibilities nor will I use my position for personal gain.

Signature of incumbent

Date: dd/mm/yy (Effective upon signing)

dd/mm/yy
Date NPP Certification completed

NPP ID: 123456789

Note: Upon re-certification and/or expiry of the applicable NPP Certification course a new Annex C must be completed.

Manager/Delegating Authority Certification: This delegation of authorities' document identifies the incumbent's authority 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. I hereby acknowledge my responsibility over the delegated actions of the incumbent and I certify the incumbent's signature above is that of the named individual.

Name, Position and Signature of Manager or Delegating Authority

Date: dd/mm/yy

Distribution:

NPPAM
Incumbent
NAO

ANNEX D

Example

Delegation and Incumbent Acceptance of the Responsibility for the Financial Administration of Non-Public Property (NPP) - Table 2 - CFMWS and Central Funds (Divisions) CFO Division

Reference: Chief of The Defence Staff Delegation of Authorities for Financial Administration of Non-Public Property dated 1 May 2023.

Chief Financial Officer (CFO) Delegated Position	Name of Incumbent	Telephone	E-Mail Address
Director Strategic Planning & Financial Governance	Jim Jones	(613) 123-4567 (work cell)	Jones.Jim@cfmws.com
Description	Signing Authority Limit	Comments / Limitations	
Table 1 and Table 2 – Full authority for all NPP Entities			
Requisition Authority	F		
CFCF Loans including refinancing and payroll advance	\$10K		
Table 2 – Within Area of Responsibility and Approved Budget			
Personnel, Operations and Maintenance (PO&M)	F	Entity #: xxxx Outlet(s) #: xxxx, xxxx All delegated authorities must be exercised in accordance with the reference CDS delegation.	
Capital	\$50K		
Write off/Disposal of Assets other than Real Property	\$50K		
Single Sponsorship or Donation Defence Industry	\$15K		
Single Sponsorship or Donation Non-Defence Industry	\$50K		
Acceptance of Donation or Sponsorship for 3 rd party purpose	\$10K		
Contracting - Direct or Non-competitive	\$10K		
Contracting - Competitive	\$50K		
Hospitality	\$500		
Professional Memberships	F		

An “F” indicates the position holder has full signing authority within their area of responsibility and approval. budget, N/A is Non Applicable, and dollar limitations are indicated by specific amounts.

Incumbent's Certification: I hereby accept these authorities and responsibilities and certify that I have the necessary knowledge and competency to carry out these functions in a responsible manner. I have read and understood the [CFMWS Conflict of Interest Guide](#), the NPP Contracting Policy, Guidance for Contracting in Support of Morale and Welfare Programs, the NPP Travel Directive, and the NPP Hospitality Policy. I hereby state that I have no conflict of interest – that I am not in a position where my private interests could improperly influence the performance of my official duties and responsibilities nor will I use my position for personal gain.

Signature of incumbent

Date: dd/mm/yy (Effective upon signing)

NPP ID: 123456789

Date NPP Certification completed (dd/mm/yy)

Note: Upon re-certification and/or expiry of the applicable NPP Certification course a new Annex D must be completed.

Division Head's or MD NPP's Certification: This delegation of authorities' document identifies the incumbent's authority 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. I hereby acknowledge my responsibility over the delegated actions of the incumbent and I certify the incumbent's signature above is that of the named individual.

Name, Position and Signature of Division Head or MD NPP

Date: dd/mm/yy

Distribution:

NPPAM (original) For HQ personnel remit copy to appropriate Finance Business Partner
Incumbent