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1. Effective Date

- 1.1 This policy is effective on 4 February 2022.
- 1.2 This policy replaces Department of National Defence (DND)/Canadian Armed Forces (CAF) financial management (FM) policy instruments related to the administration of officiating clergy expenditures listed in [Appendix B](#).
- 1.3 The policy was approved by the Assistant Deputy Minister, Finance (ADM(Fin)) on 4 February 2022.

2. Application

- 2.1 This policy applies to the planning, authorization, recording and reporting of officiating clergy expenditures paid for by DND using public funds.

3. Context

- 3.1 Providing religious services and spiritual care to CAF members is a long-standing tradition that ensures the spiritual requirements of serving members are met. The Department is obligated to ensure appropriate [chaplain services](#) are available to provide for the spiritual, religious, moral and ethical support to the CAF at all times and under all circumstances, irrespective of religious belief or practice.
- 3.2 CAF [chaplains](#) and all [Civilian Officiants](#) (CivO) are responsible for fostering the spiritual, religious, and pastoral care of CAF members and their families, regardless of religious affiliation, practice, and/or belief.
- 3.3 Under the Queen's Regulations and Orders (QR&O), Chapter 33 - Chaplain Services, the CAF has the authority to use chaplains of the Reserve Force or CivO should there not be adequate CAF chaplains available to provide essential services.
- 3.4 QR&O 33.09 - Provision of Chaplains, Civilian Officiants and Chaplain Services, provides the authority to the commanding officer (CO) to obtain the services of a CivO to administer religious services.
- 3.5 This policy must be applied and read in conjunction with:
 - Procurement Administration Manual (PAM);
 - QR&O 33 – Chaplain Services;
 - Royal Canadian Chaplain Service Manual (RCChS);
 - Defence and Administrative Orders Directive (DAOD) 7021-0, Conflict of Interest and Post Employment;
 - The DND and CAF Code of Values and Ethics; and
 - DAOD 7023-0, Defence Ethics.
- 3.6 All financial documentation supporting the transactions must be retained for six years from the end of the fiscal year in which the transaction takes place. When an Accounts Receivable is created, all documentation is retained until the account is

cleared. When a criminal disciplinary or recovery action is taken, all documentation must be retained and protected for six fiscal years after the process is completed. For additional information on the retention and disposition of information resources, refer to the Defence Subject Classification and Disposition System.

- 3.7 See [Appendix A](#) for the definitions applicable to this policy and a list of acronyms used.

4. Objectives and Expected Results

- 4.1 The objectives of this policy are to:

- Identify the DND/CAF key stakeholders involved with [officiating clergy](#) expenditures and outline their roles and responsibilities; and
- State and explain the DND/CAF Financial Management (FM) policies and practices for planning and managing officiating clergy expenditures.

- 4.2 The expected results of implementing this policy are:

- Effective governance, internal controls and oversight over DND/CAF officiating clergy expenditures; and
- Key DND/CAF stakeholders are aware of and understand their roles and responsibilities with respect to officiating clergy expenditures.

5. Requirements

Planning for Officiating Clergy

Reserve Force

- 5.1 Reservists can be employed as chaplains in accordance with RCChS manual. Rates of pay and other benefits will be guided by the Chaplain Branch Manual in conjunction with the applicable Compensation and Benefits Instructions (CBI).

Civilian Officials

- 5.2 CivOs must be granted the mandate to provide chaplain services by the [Chaplain General](#) in accordance the QR&O 33.04. Refer to the RCChS manual for more details and procedures.
- 5.3 CivO services must be obtained either through contracts (e.g. professional services contract) in accordance with the Procurement Administration Manual (PAM) or through casual employment in accordance with the Treasury Board (TB) Directive on Terms and Conditions of Employment. COs and Responsibility Centre (RC) Managers should select the method that will best facilitate the operational needs of the organization while taking into consideration the following:
- Types of services required from the CivO;
 - Nature of the employee/employer vs contractor relationship;

- Availability of contractors vs casuals; and
- Source of funds available (Operating and Maintenance vs Salaries and Wages).

Financial Administration

General

- 5.4 Chaplains of the Reserve Force or CivOs are entitled to compensation for each appointment provided the pay or fee does not exceed the daily basic rates authorized in QR&O 210.62 – Employment of Civilian Officiant Clergyman – Fees and Expenses.
- 5.5 The CO who authorizes the employment of chaplains of the Reserve Force or a CivO should inform the unit concerned of the maximum number of days a week for which payment may be paid, approved travel amount and the period of the employment/contract.

Contracting

- 5.6 COs, RC managers and [contracting authorities](#) must ensure written contracts for officiating clergy services follow the sound contracting requirements of the TB *Contracting Policy* and the PAM, including fairness in selection and compensation.
- 5.7 The contract must stipulate the services to be provided, rates and any other reimbursable costs (including travel costs). Only positions that have delegated contracting authority as documented in the Delegation of Authorities (DoA) for Financial Administration for the Department of National Defence and the Canadian Forces matrix, can contract for the services of a CivO. Any questions on contracting should be addressed to the Directorate of Material Policy and Procedures (DMPP).
- 5.8 The TB Contracting Appendix I: Temporary Help Services states that when contracting for the services of individuals, contracting authorities should carefully review the circumstances in order to avoid establishing an employer-employee relationship, which would be in conflict with the *Public Service Employment Act* or the *Public Service Staff Relations Act* and other key legislation, such as the *Employment Insurance Act* and the *Canada Pension Plan*. Refer to PAM Section 1.8.3 for common indicators of an employer/employee relationship.

Casual Employment

- 5.9 CivOs can be hired to meet short-term, unforeseen, and urgent operational needs of the organization as casual employment. Casual employment is for a specified period of time and must not exceed 90 working days in one calendar year, in the Department. The period of casual employment may be for one or more than one term, but is not to exceed 90 working days in a calendar year, in a department.
- 5.10 COs and RC Managers must ensure that the hiring of a casual is in accordance with the TB Policy and Directive on Terms and Conditions of Employment. Only positions that have delegated salary and benefits authority as documented in the DoA for Financial Administration for the Department of National Defence and the Canadian

Forces matrix, can approve the hiring of a casual CivO. Any questions regarding the hiring of a CivO on a casual basis should be directed to the organization's staffing advisor within the Assistant Deputy Minister of Human Resources-Civilian.

Payment

- 5.11 Expenditures relating to officiating clergy must comply with the guidance within FAM Chapter 1016-2 – Expenditure Initiation and Commitment Control - FAA Section 32, FAM Chapter 1016-3 – Account Verification - FAA Section 34, FAM Chapter 1016-4 – Manage Payments - FAA Section 33, PAM, and other relevant FAMs depending on whether the officiant is from the Reserve Force or a civilian and the type of expenditure (e.g. professional services, travel, salary, etc.).

Travel Costs

- 5.12 All individual travel must be planned and pre-approved in accordance with FAM Chapter 1017-3 Travel Expenditures and reimbursement shall be in accordance with relevant TB travel guidance including TB Special Travel Authorities for contractors that are CivO or CAF travel guidance such as Canadian Forces Temporary Duty and Travel Instructions and the National Joint Council (NJC) Travel Directive.

6. Roles and Responsibilities

Chief of Defence Staff

- 6.1 For the purposes of this policy, the Chief of Defence Staff (CDS) is responsible for:
- Overseeing the application of appropriate corrective actions for instances of non-compliance with this FAM's requirements.

Chief Military Personnel

- 6.2 For the purposes of this policy, the Chief Military Personnel (CMP) is responsible for:
- Administrating all personnel related matters for CAF members in regard to the policy on officiating clergy expenditures in the CAF.

Chaplain General

- 6.3 For the purposes of this policy, the Chaplain General (CHAP GEN) is responsible for:
- Advising the CDS and commanders on spiritual, religious, moral and ethical issues affecting CAF members and their families;
 - Directing and administering the Royal Canadian Chaplain Service for the purpose of providing chaplain services to CAF members and their families;
 - Establishing the professional standards that are to be followed by chaplains and civilian officiants in the provision of chaplain services within the CAF;
 - Selecting candidates who are suitable for enrolment as chaplains;

- Granting, revoking or suspending the mandate of a chaplain or civilian officiant to provide chaplain services to [officers](#) and [non-commissioned members](#) and the families of officers and non-commissioned members;
- Ensuring that chaplains are available to service the CAF community by Regular Force chaplains, reservist chaplains or CivOs;
- Ensuring that COs/RC Managers follow all applicable policies when hiring/contracting the services of a CivO;
- Leading public prayers at national events or at other appropriate events as determined by the Chaplain General;
- Acting as personal chaplain to the CDS and other general officers; and
- Consulting with the Interfaith Committee on Canadian Military Chaplaincy on matters related to the professional standards for chaplains, the well-being of chaplains and the requirements of a faith group.

Commanding Officer/Responsibility Center Manager

6.4 For the purposes of this policy, the CO or RC manager is responsible for:

- Hiring Reserve Force chaplains or hiring/contracting CivOs should there not be adequate chaplains of the Regular Force to provide chaplain services; and
- Ensuring that all applicable policies are followed in the hiring/contracting of a CivO.

Assistant Deputy Minister (Finance)/Chief Financial Officer

6.5 As the Department's Chief Financial Officer (CFO), the Assistant Deputy Minister, (Finance) (ADM(Fin)/CFO) is responsible for:

- Overseeing the implementation of this policy;
- Bringing to the DM's and/or CDS' attention any significant difficulties, gaps in performance or compliance issues and developing proposals to address them;
- Ensuring that appropriate corrective actions are taken to address instances of non-compliance with the requirements of this policy; and
- Reporting significant performance or compliance issues to the Office of the Comptroller General.

Level One Advisors

6.6 Level One (L1) Advisors, defined as 'Senior Departmental Managers' as per the TB Policy on Financial Management, are responsible for:

- Ensuring that this policy is properly applied throughout their organization.

Director General, Strategic Financial Governance

6.7 The Director General, Strategic Financial Governance (DGSFG) is responsible for:

- Ensuring that this policy takes into consideration the unique situations and circumstances of DND/CAF;

- Ensuring that DND/CAF financial management and related systems support the management of officiating clergy expenditures;
- Providing financial policy interpretation and clarification when appropriate; and
- Bringing to the attention of the ADM(Fin)/CFO any significant compliance issues with this policy that they become aware of and providing recommendations on how to address them.

Director, Financial Policy

6.8 The Director, Financial Policy (DFP) is responsible for:

- Developing and promulgating policies for officiating clergy expenditures; and
- Providing policy interpretation and advice to the CDS, CFO, and L1 Comptrollers.

Level One Comptrollers

6.9 The Level One (L1) Comptrollers are responsible for:

- Ensuring that an appropriate process is in place to promote compliance with this policy; and
- Monitoring compliance with this policy and expenditure management policies throughout their L1 organization.

Regional Departmental Accounting Office Comptrollers

6.10 The Regional Departmental Accounting Office (RDAO) Comptrollers are responsible for:

- Ensuring that compliance with this policy is monitored within their area of responsibility; and
- Providing guidance and assistance to managers in applying this policy.

Chaplains and Civilian Officiants

6.11 The Chaplain and CivOs are responsible for:

- Advising the commanding officer of the base, unit or other element on religious, spiritual, moral and ethical matters relating to the officers and non-commissioned members under that commanding officer's command;
- Providing chaplain services to any officers, non-commissioned members and families of officers and non-commissioned members who desire those services, including to those who are sick or in service or civil custody, regardless of the religious or spiritual affiliation or beliefs of those officers, non-commissioned members and families;
- Giving advice, assistance and instruction on religious, spiritual, moral and ethical matters;
- Becoming familiar with and understanding the provision of this policy;
- Ensuring all travel is planned and pre-approved in accordance with the FAM Chapter 1017-3 Travel Expenditures;

- Ensuring reimbursements are in accordance with relevant TB travel guidance including TB Special Travel Authorities for contractors that are CivO or CAF travel guidance such as Canadian Forces Temporary Duty and Travel Instructions and the National Joint Council (NJC) Travel Directive;
- Completing and submitting travel expense claims with necessary supporting documentation as soon as possible after the completion of the travel; and
- Cancelling reservations as required, safeguarding travel advances and funds provided, and making outstanding remittances promptly.

7. Consequences of Non-Compliance

- 7.1 Under the TB Policy on Financial Management the DM is responsible for investigating and acting when significant issues regarding policy compliance arise. The DM must also ensure that appropriate remedial actions are taken to address such issues within the DND/CAF. The TB Framework for the Management of Compliance provides guidance on the considerations for determining the possible mix of consequences which include; the impact of the non-compliance, whether there is a history of non-compliance, whether there was intent and whether there are other circumstances.
- 7.2 To support the DM's responsibility under the TB Policy on Financial Management, the ADM(Fin)/CFO or in the case of a member of the CAF, the military chain of command at the ADM(Fin)/CFO's direction, must ensure corrective actions are taken and that consequences are commensurate with the nature of the non-compliance with this policy. Corrective actions and consequences can include a requirement for additional training, changes to procedures or systems, removal or suspension of delegated spending and financial authorities, disciplinary action or other measures as appropriate. For additional information refer to the TB Framework for the Management of Compliance.

8. References

8.1 Legislation

[Conflict of Interest Act](#)
[Financial Administration Act](#)
[Income Tax Act](#)
[Queen's Regulations and Orders – Volume I - Chapter 33, Chaplain Services](#)
[Queen's Regulations and Orders – Volume III - 210.62 - Employment of Civilian Officiating Clergyman – Fees and Expenses](#)

8.2 Treasury Board, National Joint Council and Central Agency FM Policy Instruments

[Canadian Forces Temporary Duty Travel Instructions](#)
[National Joint Council Travel Directive](#)
[TB Contracting Policy](#)
[TB Directive on Terms and Conditions of Employment](#)
[TB Directive on Travel, Hospitality, Conference and Event Expenditures](#)
[TB Policy on Financial Management](#)

[TB Special Travel Authorities](#)

8.3 DND/CAF FM Policies

[Compensation and Benefits Instructions \(CBI\)](#)
[DAOD 7021-1, Conflict of Interest](#)
[DAOD 7023-0, Defence Ethics](#)
[Delegation of Authorities for Financial Administration for DND and the CAF](#)
[Delegation of Authorities for Financial Administration Matrix](#)
[FAM Chapter 1016-2, Expenditure Planning and Initiation – FAA Section 32](#)
[FAM Chapter 1016-3, Account Verification – FAA Section 34](#)
[FAM Chapter 1016-4, Payment – FAA Section 33](#)
[FAM Chapter 1017-3, Travel Expenditures](#)
[FAM Chapter 1023-1 Financial Management of Civilian Pay](#)
[FAM Chapter 1023-2 Financial Administration of Military Pay](#)
[Procurement Administration Manual \(PAM\)](#)
Royal Canadian Chaplain Service Manual (RCChS) (under development)
[The DND and CAF Code of Values and Ethics](#)

8.4 DND/CAF FM Guides, Forms and Other Tools

[Defence Subject Classification and Disposition System](#)
[The Royal Canadian Chaplain Services](#)
[Standard Operating Procedure – Procure to Payment](#)
[Standard Operating Procedure - Travel Expenditures](#)
[Financial coding](#)

9. Enquiries

- 9.1 Enquiries on this policy are to be directed to the appropriate L1 Comptroller.
- 9.2 If the L1 Comptroller needs guidance on the matter(s) raised, the L1 Comptroller may contact CMP.
- 9.3 If CMP requires interpretation or clarification on the matter(s) raised, CMP may contact Director, Financial Policy (DFP).

Appendix A – Definitions and Acronyms

Definitions

Chaplain (Aumônier) is defined as an officer who has been granted a mandate by the Chaplain General to provide chaplain services to officers and non-commissioned members and the families of officers and non-commissioned members.

Chaplain General (Aumônier général) is the chief chaplain for the CAF and is responsible to the CDS for the religious, spiritual and moral well-being of all officers and non-commissioned members and the families of officers and non-commissioned members.

Chaplain services (services d'aumônerie) is defined as the provision of pastoral and spiritual care or the conduct or facilitation of religious services or ministrations and of ceremonies of a religious or spiritual nature.

Civilian Officiant (Officiant civil) is defined a qualifying civilian, other than a CAF chaplain, who has been granted a mandate by the Chaplain General to provide chaplain services to officers and non-commissioned members and the families of officers and non-commissioned members.

Contracting Authority (Pouvoir de passation des marchés) is defined as a person who has delegated contracting authority to enter into a contract or contractual arrangement on behalf of a department or agency. Contracting authorities are identified in the Delegation of authorities in columns 15-24.

Non-commissioned members (militaire du rang) is defined as any person, other than an officer, who is enrolled in, or who pursuant to law is attached or seconded otherwise than as an officer to, the Canadian Forces.

Officer (Officier) in the context of this policy refers to a military officer as defined in the National Defence Act.

Officiating clergy (clergé officiant) is defined as a person who is tasked with performing a ceremony, function or duty of providing chaplain services.

Acronyms

ADM – Assistant Deputy Minister

ADM(Fin)/CFO – Assistant Deputy Minister (Finance)/Chief Financial Officer

CAF – Canadian Armed Forces

CBI – Compensation and Benefits Instructions

CDS – Chief of Defence Staff

CFAO - Canadian Forces Administration Order

CFO – Chief Financial Officer

CHAP GEN – Chaplain General

CivO – Civilian Officiant

CMP – Chief Military Personnel

CO – Commanding Officer

DAOD – Defence and Administrative Orders Directive

DFP – Director, Financial Policy

DGSFG - Director General, Strategic Financial Governance

DM – Deputy Minister

DMPP - Directorate of Material Policy and Procedures

DND – Department of National Defence
DoA – Delegation of Authority
FAA – *Financial Administration Act*
FAM – Financial Administration Manual
FM – Financial Management
L1 – Level One
MND – Minister of National Defence
NJC - National Joint Council
PAM – Procurement Administration Manual
QR&O – Queen's Regulations and Orders
RC – Responsibility Centre
RCChS – Royal Canadian Chaplain Service Manual
RDAO – Regional Departmental Accounting Office
TB – Treasury Board

Appendix B – List of Previous Policy Instruments Being Replaced by This Policy

FAM Chapter 1016-11-5 Financial Administration of Officiating Clergy dated December 22, 2009

Canadian Forces Administration Order (CFAO) 210-16, Officiating Clergy – Fees and Expenses