

- C. Is adequate warning of dangers posted [e.g. an unsupervised swimming pool] and is notice given that the premises are to be utilized at the sole risk of the user?
- D. If recreational vehicles, club memberships, cottages etc are provided under the Mission Hardship Program are user shares being recovered from Canada-based staff?

29 CIDA TRANSACTIONS [IF APPLICABLE]

- A. Has the Accountant established a control file for each CIDA financial encumbrance and is a running balance maintained for each encumbrance?
- B. Is the Accountant only completing the lower portion of accounting form EXT-1281, after the form has been signed by the aid officer approving the payment?
- C. Do I approve all Canada Fund projects on the recommendation of a Canada Fund committee or of the Head of Aid?

30 CASH ACCOUNTS [IF APPLICABLE]

- A. Is the cash independently verified and reconciled with accounting records on a monthly basis or when there is a change in custodian?
- B. Are the funds secured in a lockable cash box kept in a safe or other secure cabinet, overnight or at any time the custodian is absent from the office?
- C. If an emergency cash parcel is held, is it only utilized for emergency purposes and is the amount of cash physically checked periodically and when there is a change in custodian?