POSTAGE ADVANCE $ MADE TO:

Balance on hand .... 194.... $..........

Reimbursement of Claim MFD 863 Cheque No. ....

Expenditure as recorded on M.B. 46 .... $..........

Stamps on hand ....

Cash on hand Not Inspected ....

Sub-Totals ....

Difference (over/short) ....

Total ....

Has M.B. 46 been initialled daily by an officer in the column provided for the purpose?

Imprest Account

Amount of Advance $ .... Imprest Holder ....

Balance on hand .... 194.... $..........

Advances received since last inspection ....

Disbursements made since last inspection .... $..........

Cash on hand N.A. ....

Balance in bank ....

Total ....

Is the above-named imprest holder bonded? .... Amount of Bond $ ....

Has certificate of balance been obtained? ....

"A"—Income Tax

1. Are forms T.D. 1 kept on a separate file in alphabetical order? Yes
2. Is the number and location of the Income Tax District in which the taxpayer will file his annual return shown in the upper right hand corner of form T.D. 1? Yes
3. Is the rate of Dependents' Allowance for officers properly recorded on M.F.M. 14 and appropriate block on M.F.M. 346? Yes
4. Are particulars of Income Tax District (Number and Location) and officers' and warrant officers' permanent address shown on M.F.M. 346, or on Income Record Card (M.F.M. 134) where applicable? Yes
5. Is the Record of Income Tax on M.F.M. 346 properly kept and up to date, including Overseas Service Exemptions from 1st January, 1943? Yes
6. Is the Record of Income Tax (M.F.M. 134) kept up to date where required? N.A.
7. Is the special table provided for members of the Armed Forces used when calculating income tax deductions? Yes

REMARKS

"B"—Correspondence

1. Does the Paymaster open all incoming mail? Yes
2. Is M.B. 35 kept (K.R. Can. para. 1942)? No
3. Give particulars of any correspondence not promptly attended to, stating reasons

Correspondence maintained up to date.

REMARKS

"C"—Manuals and Instructions

1. Are the following instructions and manuals amended to date?
   (a) F.R. & I. (Canada) Yes
   (b) F.R. & I. (Overseas) Yes
   (c) P. & A. Regs. 1937 Yes
   (d) Paymaster General's Pay Instructions Yes
2. Have all Pay Instruction Sheets been received and filed in binder? Yes

REMARKS

"D"—Prevention of Fraud

1. Does the Paymaster personally record his transactions in M.B. 4? Yes
2. Has the clerk been entrusted with the preparation of cheques drawn on the official bank account? No
3. Does the Paymaster ensure that all blank spaces on acquittance rolls are cancelled in ink or indelible pencil at the time of signing the certificate at the foot of the form? Yes
4. Is the Cash Book kept under lock and key when not actually in use? Yes
5. Has the Unit Paymaster been cautioned against borrowing funds from another Paymaster or from other sources? Yes
6. Where Additional Paymasters have been detailed to units, whose establishments provide for such, has a suitable system of recording cash transactions between Paymasters of the unit been put into use? N.A.
7. Are Receiver General cheques received by the Paymaster for distribution to military personnel recorded in a register kept for the purpose? Yes
8. Does the Paymaster require identification and are these cheques signed for by the payee before delivery of the cheque to him or her? Yes
9. In cases where regimental charges are collected does the Paymaster obtain a receipt therefor from the Commanding Officer in his Cash Book as well as on acquittance roll (Art. 57 (1) F. R. & I. (Canada))? Yes
10. Is the personal pay account of the Paymaster(s) as shown on the paylist in a satisfactory condition? Yes
11. Is the personal pay account of the pay clerk(s) as shown on the paylist in a satisfactory condition? Yes

REMARKS

"E"—Safeguarding Public Funds

1. Has the Paymaster opened an account with a Canadian Chartered Bank in his official capacity (Art. 60 (1) F. R. & I. (Canada))? Yes
2. Has bank undertaking been obtained covering the official bank account (Art. 60 (2) F. R. & I. (Canada))? Yes
3. Has an office safe been supplied for the use of the Paymaster? Yes
4. Has the combination of the office safe been reset by the present advance holder subsequent to transfer of the account to him or delivery of the safe whichever is the later? Yes
5. Is duplicate combination under control of the District Paymaster? Yes
6. What precautions are taken for the safeguarding of public funds on nights when large cash balances are on hand? Members of staff sleep on premises- Armed guard when necessary