

STANDING ORDERS

OF THE

C. A. P. CORPS

1914

CANADIAN MILITIA

FINANCIAL INSTRUCTIONS, 1914

AND

STANDING ORDERS,
CANADIAN ARMY PAY CORPS



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CANADIAN MILITIA

FINANCIAL INSTRUCTIONS, 1914

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STANDING ORDERS, CANADIAN ARMY PAY CORPS

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CANADIAN MILITIA

FINANCIAL INSTRUCTIONS, 1914.

PART I.

GENERAL INSTRUCTIONS GOVERNING PAY-MASTERS.

1. The duties of a Paymaster will be to receive, disburse and account for, all public funds appropriated for the maintenance of the Militia Service in the Division or District in which he is serving, and to carry out the same under existing regulations and such other instructions as may, from time to time, be issued. Duties generally.

A Division or District Paymaster will be responsible, through the Officer Commanding the Division or District, for the proper expenditure of all public moneys passing through his hands.

Division and District Paymasters, as such, are duly authorized to sign official cheques on behalf of the Department of Militia and Defence, in the disbursement of public funds above referred to.

2. Paymasters will be bonded by the Department of Militia and Defence with a responsible Guarantee Corporation, for a sum commensurate with the amount of money handled by them annually. The premium on such bonds will be paid by the Department. Security Bonds.

3. Paymasters will not carry on, or be concerned in, any outside business or trade, or be employed in any agency. They will not, directly or indirectly, derive any advantage from their position beyond the authorized pay and allowances of their rank or appointment. They will not apply public money Restrictions, &c., on Paymasters.

to any service not authorized by the regulations or other recognized authority. They will not lend or exchange any sum for which they are accountable.

Should they, at any time, become involved in pecuniary difficulties, they will thereby be disqualified from retaining charge of public moneys, and will, pending investigation, be suspended from duty.

Should any circumstances affecting the probity or fitness of a Paymaster come to the notice of the Officer Commanding the Division or District, it will be the duty of the latter officer to make inquiries, and, should it be deemed necessary, report the matter to Militia Headquarters.

Temporary
absence on
leave, &c.

4. When a Paymaster is about to proceed on leave, or when from any other cause his temporary absence may render it necessary for his duties to be performed by another officer, the circumstances will at once be reported to Militia Headquarters by the Officer Commanding the Division or District, who will, at the same time, state what arrangements he recommends for the performance of the Paymaster's duties, and the signing of official cheques, during the latter's absence. The recommendation of the Officer Commanding Division or District must first receive approval from Militia Headquarters before being carried into effect. If a second officer of the Canadian Army Pay Corps is serving at the station, he will, as a general rule, be the officer designated to perform the duties and sign the cheques.

A specimen signature of the officer who is to act as Paymaster is to be forwarded to Militia Headquarters, in duplicate, in order that the Department of Finance may be notified and arrangements made by that Department with the Bank of Montreal at Ottawa.

Information,
advice, &c.

5. Paymasters will, at all times, be ready to furnish advice and information on pay and financial matters to officers and others desiring same.

Office Administration, Distribution of Duties, Etc.

General
Administration.

6. Paymasters will have full control of the clerks employed in their offices, and will be held responsible that the duties assigned to them are duly and properly fulfilled, that no arrear of work is allowed to occur, and that the books are posted up daily and ready for inspection at all times.

7. They will arrange for the office work to be interchangeable among the staff, so that both officers and clerks may, as far as practicable, become familiar with the various duties in the office; and they will see that the office copies of all regulations, etc., are corrected in accordance with General Orders published from time to time.

Daily Routine.

8. All claims and correspondence received at Paymasters' offices will be dealt with by the Paymaster personally before being distributed to the office staff for necessary action. All documents will be stamped on day of receipt with the office dating stamp, and in the case of correspondence, given a number, and entered in Correspondence Register (Militia Book No. 35) for record of action taken. Paymasters will, however, avail themselves, as far as possible, of the Central Registry system in general use in the Division or District office.

Claims and
correspondence,
how
dealt with.

A Paymaster will personally examine all claims, and after having satisfied himself that they are just and reasonable and covered by necessary authority, he will note thereon the appropriation to which chargeable before passing them on to be checked and abstracted for payment.

9. The clerk who checks the claims will be responsible for the correctness of the details, the additions, extensions, etc., and if for supplies under contract, that the prices are correct.

Checking
claims.

10. The clerk who abstracts the claims will be responsible that the amount of each claim is correctly entered on the abstract, and that the details given are sufficiently full and explicit. The payee's name and address must be given in full in each case.

Abstracting
claims.

11. All claims and abstracts are to be stamped with rubber stamp provided for that purpose, and initialed by the clerks who check and abstract them respectively.

Initialing of
claims and
abstracts.

12. The officer or clerk who writes the checks is responsible for the correctness and legibility of the same. Alterations and erasures are strictly forbidden and the greatest care must be taken that mistakes

Writing of
cheques.

do not occur. When a mistake does occur, or a cheque is incorrectly drawn, the cheque must be cancelled and a fresh one made out.

Signing of
cheques
and
verifying
amounts.

13. Before signing cheques, Paymasters will personally verify the amounts with the abstracts, and will be careful to see that the amount called for in figures agrees with the amount called as entered in the body of the cheque. Paymasters will also check the abstracts with the Daily Expenditure Book.

Paid
claims to be
stamped.

14. After cheques have been issued, the claims are to be stamped with a "Paid" stamp provided for that purpose before being temporarily filed away preparatory to transmission to Militia Headquarters.

Paymasters
to check
abstracts
with Daily
Expenditure
Book.

15. Each morning Paymasters will personally check the abstracts of all payments made the previous day with the Daily Expenditure Book to ensure that the entries have been correctly made and that the work is up to date. The paymaster is also to examine the Postage Book and the registered letter receipts, to ascertain if all cheques issued the previous day have been satisfactorily accounted for. Cheques delivered personally should be entered in the Postage Book and the receipt of the same initialed for therein.

Record of
advances.

16. Paymasters will personally enter all payments for advances (other than advances on account of Pay, etc., N.C.O's and men Permanent Force) to officers and others in Paymaster's Petty Ledger (Militia Book No. 25) kept for that purpose, and will be personally responsible that such advances are duly accounted for at the end of each month.

All work
to be
checked by
Paymasters.

17. As far as possible, all work in the office must be checked by the Paymaster, except that in offices where a second officer is employed, such duties as are not specially directed for performance by the Paymaster may be carried out by the second officer.

It is important that the Permanent Force Pay Accounts should be checked by the Paymaster at the beginning of each quarter, to ascertain that all balances, debit or credit, have been correctly brought forward from previous account.

Inspection
of Pay
Offices.

18. The offices, books and accounts of Paymasters will be open at all times for inspection by the Officer Commanding the Division or District, by the Ac-

countant and Paymaster General, and by such other officers as may be detailed for the purpose by the Militia Department.

19. A Paymaster may correspond direct with Officers Commanding Militia Units (both permanent and non-permanent) in his Division or District on matters pertaining to pay, allowances, and other claims of a financial nature. The Paymaster may also correspond direct with the Accountant and Paymaster General at Militia Headquarters on technical and routine matters in connection with his Department (see para. 128, K. R. & O. 1910).

Correspondence.

20.

PART II.

PAYMENT OF CLAIMS.

Provision
for Funds.

21. All expenditure of public moneys must have been provided for in Annual Estimates, which have in turn been duly authorized by Parliament.

Claims and
authorities
for pay-
ment of.

22. All payments must be supported by claims, in duplicate, duly authorized and certified to by the proper officer or officers, and Paymasters are responsible that the certificates are properly appended and the authorities quoted; and in cases where the claims are for supplies, etc., not covered by contract, payment must not be made unless the certificates state that the material supplied is of proper quality and the prices fair and just. The following are the usually recognized authorities:—

(a) Pay and Allowance Regulations.

(b) Service Requisitions duly approved at Militia Headquarters, or by Heads of Department (or other officers duly authorized to so approve), in cases which are supported by Departmental or other special regulations. (See Article 26.)

(c) Special authority by the Minister in Militia Council.

(d) Authority by "Order in Council," such as pensions, gratuities, compensations, etc.

(e) Duly authorized contracts for Stores, Supplies, etc.

Claims not
covered by
Regulations.

23. All claims submitted for services not covered by Regulations must have approved service requisitions or a copy of the special authority, attached thereto.

Alterations
in claims.

24. When any alteration has to be made in a claim, the officer making the alteration will initial same, and will notify the person making the claim of the alteration. In the case of claims received by Paymasters containing obvious mistakes or overcharges, Paymasters may make the necessary corrections, attaching their initials thereto, but in all cases the claimant should be informed of any alterations when payment is made.

25. Claims received for reimbursement of private funds expended by officers and others in connection with any public service, must be accompanied by duly receipted bills, except in the case of those items in ordinary travelling expense claims for which receipts cannot always be obtained. Supporting vouchers.

26. Service requisitions for expenditure not covered by the regulations will be submitted to Militia Headquarters by the Officer Commanding the Division or District for approval; except in cases for limited amounts (as is provided for in Ordnance, Engineer and other Departmental Regulations), when the Officer Commanding Division or District is empowered to approve of such expenditure himself. (See amendment to para. 354a, Canadian Ordnance Services, and paras. 551, 556, Regulations for Engineer Services.) Special authority for expenditure.

27. The Classification of Militia Expenditure is published annually in Militia Orders, and Paymasters will be governed accordingly in charging payments made by them to the proper appropriations. Classification of Expenditure.

Care must be taken to charge expenditure to the correct appropriation and to avoid transfers as far as possible.

28. In the event of a Paymaster receiving a claim for payment which is not authorized as provided for in Article 22 of these instructions, but which otherwise may appear to be reasonable, he will refer the matter to the Officer Commanding the Division or District, and at the same time set forth his reasons for not being able to pay the same. If the matter is urgent and necessary, the O. C. Division or District may direct that payment be at once made, and he will at the same time apply to Militia Headquarters for covering authority. Pending decision from Militia Headquarters, the O. C. Division or District assumes all responsibility and the Paymaster is relieved of any liability in the matter. Unauthorized claims.

29. It is the duty of a Paymaster to bring to the notice of the Officer Commanding the Division or District any claims for expenditure which, in his opinion, is improper, unreasonable or excessive, and he will defer payment of such claims until he receives the written decision of the O. C. Division or district. Improper, unreasonable or excessive claims.

A copy of any correspondence connected with such claims is to be attached to the voucher when payment is made. If the Paymaster's objections are not removed, and he is directed in writing to make the payment, he will comply with the order but will, at the same time, report the case departmentally to the Accountant and Paymaster General.

Liability for over-payments.

30. Paymasters will be personally liable for any overpayments made contrary to the Regulations or through errors by themselves or their subordinates, the amount of which they may be unable to recover from the payee.

Powers of attorney.

31. Powers of attorney or assignments will not generally be recognized, particularly when given by a contractor to another party for an ostensible consideration. In the case of an officer or warrant officer, however, who may wish his monthly pay cheque, or any portion thereof, issued to another person as a matter of convenience, a written request to this effect, duly approved by his Commanding Officer, will be recognized and acted upon.

Preparation of claims.

32. No claims or accounts for services rendered or material supplied are to be made out by Paymasters or their clerks, as no responsibility for the proper preparation of such claims can be assumed in the Pay Office.

Claims for Engineer Services.

33. Claims from contractors, etc., on account of Engineer Services, for work done or material supplied, must be made out on Form D, 813. This Form is to be used in place of the contractor's own bill head, and will be filled in by the contractor and signed by him on page three thereof. A supply of these forms will be furnished to the contractor by the Engineer Officer.

Claims for purchases. Ordnance Stores.

34. Claims for local purchases of stores by the Ordnance Officer will be made out, in triplicate, on Form D-856, and a copy of the contractor's bill attached thereto.

Monthly statement for Stores Audit.

35. The triplicate copy of all paid claims for stores, etc., purchased locally, is to be forwarded by the Paymaster at the end of each month, direct to Officer in Charge Stores Audit, Militia Headquarters, accompanied by a schedule (Form Appx. II) as follows:—

Engineer Stores... .. Form D-813
Ordnance Stores... .. Form D-856
Medical and Veterinary... .. Tradesman's Bill

36. Claims for water rates (where paid by meter), Claims for gas, electric light, etc., must show thereon, the meter Water, numbers in addition to the meter readings. Light, &c.

37. Paymasters will be held responsible that claims Discount on Claims. on which discount is allowed are paid in sufficient time to take advantage of the full discount for prompt payment. If delay takes place in settlement of account, involving loss of discount, full explanation of the case is to be forwarded with the vouchers.

38. Accounts for postage on letters, etc., on the Claims for public service, are to be kept in the offices of all Postage. officers, etc., authorized to incur such expenditure, and claims for the same are to be forwarded monthly to the Paymaster on Form D-863.

39. Accounts rendered for messages sent by tele- Claims for graph or telephone from officers, etc., authorized to Telegrams incur such expenditure, will be checked and certi- and fied before being passed to the Paymaster for pay- Telephones. ment. Monthly return, on Form B-206, of all such messages, will be attached to these accounts. Telegrams relating to leave, and other matters of a private nature, will not be allowed as a charge against the public.

40. Claims received for payment, if found correct Abstracting of claims. by the Paymaster, will be abstracted on Form D-812, care being taken that the proper appropriation is quoted thereon, that each payment is separately set forth, that the particulars shown on the abstract are sufficiently full and explicit, and that payee's address is given in each case. Claims for different heads of service are not to be entered on the same abstract form (see Article 8).

41. Military books, directories and publications of Military any description, required for official use, must be Books, obtained through the Superintendent of Printing publications, and Stationery on a Departmental Requisition, and advertising. all advertising must be done through the same channel. Officers and others neglecting to comply with this Regulation, and incurring an expenditure of this nature, will be required to pay the bill out of their own private funds.

Drafts
not to be
accepted.
Travelling
Claims.

42. Drafts drawn by contractors, etc., on Paymasters are not to be accepted.

43. All claims for Travelling Expenses and Subsistence (M.F. D-811) must be certified as called for in Article 559 P. and A. Regulations, and pre-audited by the A. D. of S. and T., before being passed to the Paymaster for payment. The A. D. of S. and T. is responsible for the correctness of the items comprising the claim, and that the charges are in accordance with Regulations or recognized rates. The Paymaster is responsible for all other details of the claim, the necessary authority, the proper certification, the clashing of dates with previous claims, accounting for advances, etc., etc.

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PART III.

ESTIMATES AND FUNDS.

Annual
Financial
Estimates.
General
Instructions.

51. Officers Commanding Divisions and Districts will be responsible for the proper compilation and transmission to Militia Headquarters yearly of the Annual Financial Estimates for such funds as may be required for the proper and effective maintenance of the Militia Service in their respective Divisions or Districts for each succeeding Financial Year. These Estimates must reach Militia Headquarters by the 1st September each year, and are to be carefully prepared with due regard to the requirements of the Service. Any expenditure not anticipated in these Estimates is liable to remain unprovided for during the following Financial Year.

As soon as the whole of the Estimates have been voted by Parliament, Officers Commanding Divisions and Districts will be advised of the amounts allotted to their respective Divisions or Districts, under each appropriation, for the Financial Year in question.

Compila-
tion of
Annual
Estimates.

52. Under the direction of the Officer Commanding the Division or District, Paymasters will compile the Estimates for the necessary funds required, under the following Heads of Service:—

- (a) Allowances, Active Militia.
- (b) Annual Drill.
- (c) Cadet Services.
- (d) Contingencies.
- (e) Grants to Associations and Bands.
- (f) Maintenance, Military Properties.
- (g) Pay of Staff.
- (h) Permanent Force.
- (i) Salaries and Wages.
- (j) Schools of Instruction.

Estimates for the undermentioned Heads of Service will be prepared by Departmental Officers at Division or District Headquarters, as follows:—

(a) Engineer Services and Military Works and Buildings—By the Command or District Engineer Officer.

(b) Warlike Stores—By the Senior Ordnance Officer of the Division or District.

The following Estimates for the entire Service will be prepared at Militia Headquarters:—

- (a) Clothing and necessaries.
- (b) Custom dues.
- (c) Transport and Freight.
- (d) Pensions.

Estimates for the Royal Military College and Dominion Arsenal will be prepared by the Commandant and Superintendent respectively, and will be forwarded to Militia Headquarters by those officers not later than the 1st September in each year.

53. On about the first day of each month, Division and District Paymasters will forward to Militia Headquarters their Requisitions (M. F. D-810) for funds required for the ensuing month.

These requisitions will show the amounts required for the month under each appropriation and, for the purpose of reference, the amount expended under each appropriation during the preceding month. Letters of Credit on the Bank of Montreal, Ottawa, will be issued in due course, in favour of the various Paymasters. As these Letters of Credit will be for Militia Expenditure generally, Paymasters will be concerned only with the balance as shown on Daily Expenditure Book.

Monthly
Estimates
and Re-
quisitions for
Funds by
Paymasters.

54.

55.

PART IV.

CASH ADVANCES TO OFFICERS, ETC.

General
Instructions.

56. Officers and others requiring Cash Advances on account of Militia Services, will requisition on Division or District Paymasters for the amount desired, using M. F. D-836 for this purpose. These requisitions will be signed by the applicant and approved by his Commanding Officer in each case. Advances must be accounted for on the completion of the service or within one month of the issue thereof.

Advances
for Pay, &c.,
Permanent
Force.

57. Advances on account of pay, etc., N. C. O's. and men Permanent Force, will be accounted for as is provided for in Part IX of these Instructions relating to "Pay Accounts." Advances on account of personal pay and allowances of Officers and Warrant Officers are forbidden, except under the circumstances referred to in Article 3, P. & A. Regulations, 1912.

Advances
for
Travelling
Expenses.

58. Advances for travelling expenses will be accounted for on M. F. D-811, duly certified to by the A. D. of S. and T. at Division or District Headquarters. No further advances for this purpose will be made to any officer or other person until the previous one has been accounted for.

Advances
for
Postage.

59. Advances on account of Postage, equal to the annual monthly expenditure therefor, may be made by Paymasters to Officers Commanding Divisions, District, Permanent Units, Departmental Detachments, etc., at the beginning of each Financial Year, and need not be accounted for until the end of such year. The monthly claims for actual expenditure on account of postage will be paid by Paymasters, in full, as rendered.

Trans-
ferring
Advances.

60. An officer who has received an advance will not, except in case of emergency, hand it over to another officer without first obtaining authority to do so. In any case he will at once report the transfer to the Paymaster from whom he received the funds, or to Militia Headquarters if the advance was received from here.

61. Should a Paymaster at any time experience Unaccounted difficulty in obtaining an accounting for advances for made, he will report the matter officially to the Advances, Officer Commanding the Division or District, and also departmentally to the Accountant and Paymaster General.

62. Any unexpended balances, not immediately Unexpected required, will be dealt with as provided for in balances of Part V relating to "Refunds". Advances.

63. Paymasters will personally keep a record, Record of in a separate ledger, of all advances made to officers Advances and others, and they must see that these advances to be kept are duly accounted for as is provided for in these Instructions (see Articles 16 and 56).

64.

65.

PART V.

REFUNDS, DEPOSIT RECEIPTS, ETC.

Refunds
generally.

66. Refunds are divided into three classes, viz:—
1. Refunds to Appropriations, if such be made before the close of accounts for the Financial Year, comprising:—

- (a) Refunds on account of overpayments, or payments to wrong party, by Paymaster.
- (b) Refunds of unexpended balances of advances made by Paymasters or Militia Headquarters.
- (c) Refunds for cost of light, water, etc., in Armouries or Military buildings during limited periods for which use has been granted for other than Military purposes.

2. Militia Revenue, comprising:—

- (a) Sales of Ammunition.
- (b) Sales of Stores and Clothing.
- (c) Sales of Military Books, etc.
- (d) Sales of Horses.
- (e) Sales of Military Properties, Buildings, etc.
- (f) Purchase of Discharge.
- (g) Rents of Military Properties.
- (h) Receipts for Barrack Damages.
- (i) Miscellaneous.

3. Casual Revenue, comprising:—

- (a) Refunds received for overpayments, etc., occurring in the accounts of the previous Financial Year.

NOTE.—The accounts of each Financial Year are allowed to remain open for about one month after March 31st, namely, till about May 1st. If, therefore, any refunds are received between March 31st. and the date of actual closing of accounts, they will be credited to their proper appropriation and not to "Casual Revenue."

Deposit
Receipts
and
Refunds.

67. Officers and others depositing money in banks to the credit of the Receiver General, on account of unexpended balance of advances by Paymasters or Militia Department, for discharge of soldiers, or on any other account, are to forward immediately the duplicate, triplicate and the draft (retaining only the "Receipt for Depositor"), together with

advice on M. F. D-815, to the Division or District Paymaster for transmission to Militia Headquarters. In the case of discharge by purchase, the money should not be deposited to the credit of Receiver General until the discharge has been properly sanctioned; and when the man's discharge documents are transmitted to Militia Headquarters, the number, bank in which deposited, date and amount of the deposit receipts are to be noted on M. F. B-218.

68. Paymasters are to keep a record in their offices (Militia Book No. 21) of all deposit receipts received and transmitted to Militia Headquarters; and in the case of deposit receipts for discharge by purchase, they will check them with the Pay-Lists of the man's unit.

Pay-
masters'
Record of
Deposit
Receipts.

69. Deposit Receipts are to be forwarded by Paymasters to Militia Headquarters promptly on receipt thereof. This, however, does not apply to Deposit Receipts for stores issued on payment (see para. 448, Regulations for Canadian Ordnance Services, Part I) in which case the Deposit Receipts will be forwarded at the end of the month, accompanied by M. F. D-815a (see Article 90).

Trans-
mission of
Deposit
Receipts to
Militia
Head-
quarters.

70. Refunds under classification 1, Article 66, are to be obtained by Paymasters in the form of Deposit Receipts in favour of Receiver General, and forwarded in the usual way. On receipt of such deposit receipts, an entry of same will be made in Register of Deposits Receipts (Militia Book No. 21); a separate portion of such book being set apart for Deposit Receipts of this nature.

Refunds,
over-
payments,
&c.,
Current
Year.

71. When Government property is sold by auction, the gross proceeds of the sale are to be immediately deposited by the officer in charge of the sale in a chartered bank, to the credit of the Receiver General. In no case are auctioneers' fees to be deducted from proceeds of sale. Statement of sale, in duplicate, will then be prepared and signed by the Auctioneer and the officer attending the sale, and forwarded, together with the deposit receipt and the Auctioneer's bill for fees, and other authorized expenses, also in duplicate, to the Officer Commanding the Division or District. If found correct and in order, the Auctioneer's bills will then be passed to

Sale of
Government
Property
by
Auction.

the Paymaster for payment; also the deposit receipt, with statements attached, for transmission to Militia Headquarters in the usual way. Unless for sales of very exceptional nature, the Auctioneer's fees should not exceed 10 per cent of the gross amount of sale, including cost of advertising. When bills are rendered in excess of such a charge, they should be submitted to Militia Headquarters.

72.

73.

74.

75.

PART VI.

PAYMASTERS' BOOKS AND ACCOUNTS.

76. The following books, ledgers, etc., are to be kept in the offices of Division and District Paymasters:—

(1) Daily Expenditure Book—(Militia Book No. 1).—To contain an account of all public funds received and disbursed by Division or District Paymasters, full details of all cheques issued to be recorded therein, and the amount entered in the column for the particular "Head of Service".

(2) Paymaster's Individual Ledger (M.F.D.—880, etc.).—To contain an account with each officer of the Permanent Staff and Permanent Force to whom payments are made for personal pay, etc.; also an account with each Active Militia Unit for payments made on account of Annual Allowances, etc.; and with such other officers, individuals, firms, etc., as may from time to time appear necessary.

For all payments other than those above referred to, an index will be kept with the Daily Expenditure Book, and the number of the cheque in payment will be recorded in such index opposite the name of the payee. A ready reference will thus be available in order to ascertain particulars of payments made.

(3) Paymaster's Petty Ledger (Militia Book No. 25).—To contain a record of all monies advanced by Paymasters to officers, and others, on account of Militia Service (see Articles 16, 56 and 63).

(4) Register of Deposit Receipts (Militia Book No. 21).—To contain a record of all Deposit Receipts to credit of Receiver General, received or purchased by Paymasters, for transmission to Militia Headquarters. Deposit Receipts for "refunds" are to be kept in a separate part of this book, as is directed in Article 70 of these Instructions.

(5) Register of Ordnance Debit Vouchers. (Militia Book No. 21 can be amended to suit this purpose.)—To contain a record of all Cash Debit or Priced Vouchers passed to Paymasters for collection of amount called for. (See Part XI of these Instructions relating to "Ordnance Vouchers".)

Books,
Ledgers,
&c., to be
kept in Pay-
masters'
Offices.

(6) Record of Military Properties.—A reference book will be kept containing rates and all the necessary particulars in connection with contracts or agreements for rent, water, fuel, light, telephones, etc.

(7) Record of Hirings, Lettings, Rents, etc., (M.F. D-897).—To contain a record of all monies received for rents of lands, buildings, etc., belonging to the Department.

(8) Register of Pensions.—To contain a list of all pensioners, with particulars of amount and other details as shown in Order in Council granting the pension. In the case of orphan children, care should be taken to note date of birth, in order that payment may not be continued beyond the proper time.

(9) Officers' Leave Register.—To contain a record of leave of absence, as notified in Militia Orders, of all Permanent Officers and others on permanent pay, within the Division or District. This record will enable Paymasters to determine if the number of days leave granted to any individual in any one year, is in excess of certain limitations provided for in Pay and Allowance Regulations.

(10) Record of Contracts, etc.—The full terms and particulars of all contracts for supplies, etc., as notified to Paymasters by the heads of departments, should be carefully recorded in Paymasters' Offices, to assist in checking claims and accounts in connection therewith.

Subsidiary
Books.

77. Paymasters will keep any necessary subsidiary books as may be prescribed or required from time to time, in order that proper records and other information affecting the work of the office may always be available.

Books to be
written
up daily.

78. The books in Paymasters' Offices must be written up and posted daily. The totals in the Daily Expenditure Book are to be carried forward from page to page, in order to readily ascertain the unexpended balance at the end of each day.

All
payments
to be
made by
cheque.

79. Division and District Paymasters will make all payments by cheque, and will use the official form of Cheque Book supplied by the Militia Department for this purpose. Under no circumstances are payments to be made by Paymasters in cash, except as may be necessary in the payment of "Miscellaneous

Details," Permanent Force, as provided for in Part IX.

80. When not in use, Cheque Books are to be kept in a safe place under lock and key, and the key kept by the Paymaster. Custody of
Cheque
Books.

81. At the beginning of each Financial Year, Division and District Paymasters will be supplied by the Department with a new set of official cheque books for the year; duly designated for the Division or District and consecutively numbered. Requisitions for these cheque books, based on the average number of cheques issued in previous year, should be forwarded by Paymasters to Militia Headquarters before 1st December in each year. At the same time, requisitions should also be forwarded for a supply of loose leaf Daily Expenditure Book, Ledger Sheets, etc., etc., and any other necessary books and ledgers. Also for special form of cheque book for payment of "Miscellaneous Details," Permanent Force, and cheque books for use at annual Camps of Instruction, required for the coming Financial Year. Supply of
Cheque
Books,
Ledgers,
&c.

82. Cheques sent by mail will be accompanied by advice, M. F. D-845, and must be despatched by "registered" post. In the case of cheques delivered by hand, a receipt for same must be obtained in book kept for that purpose. (See Article 15). Trans-
mission or
delivery of
Cheques.

83. The Number of the cheque in payment of a claim is to be recorded in the upper right hand corner of all vouchers in connection therewith. In the case of claims calling for the issue of more than one cheque, such as monthly Pay-Lists, etc., the number of the first and last cheque will be a sufficient record, but the number of each cheque should be shown opposite each separate payment on the voucher. Cheque
number
to be re-
corded on
vouchers,
&c.

84. When a cheque has been lost or destroyed, and application has been made by the payee for the issue of a duplicate thereof, the Paymaster will at once institute inquiries with the Post Office authorities, in order to ascertain if the letter containing the cheque was duly delivered, or otherwise. If evidence of delivery by Post Office authorities, or other source, can be produced, and the loss of cheque is evidently traceable to the payee, Headquarters Lost
Cheques,
and issue of
duplicates.

authority must first be obtained, and a lapse of three months must occur before a duplicate cheque can be issued.

In connection with the issue of duplicate cheques, the following procedure will be observed.—The Paymaster will notify the Bank of Montreal, Ottawa, to stop payment of the original cheque, and will at the same time obtain from the individual to whom the original was issued, a bond of indemnity on the former as supplied by the Accountant and Paymaster General. On receipt of bond, duly executed, the Paymaster will issue from his current cheque book, a duplicate of the lost cheque in question endorsing in red ink diagonally across the face of the cheque "Issued as duplicate of Cheque No., year 19.."; and opposite the cheque number in the Daily Expenditure Book, and on the daily and monthly statements of cheques the same remark will be made, but the amount of the cheque is not to be recorded.

The Paymaster will at the same time notify the Bank of Montreal, Ottawa, and the Accountant and Paymaster General of the action taken.

Cancelled
cheques.

85. Alterations or erasures in cheques are not to be made. If a clerical error, or other mistake, has occurred, the cheque must be cancelled by writing the word "cancelled" in red ink across the face of the cheque, and signature obliterated. The number of the cancelled cheque will be entered in its proper sequence in the Daily Expenditure Book and on daily and monthly Statements of Cheques, and the word "cancelled" written opposite, but the amount will be omitted. The cancelled cheque will be forwarded to Militia Headquarters with the next daily Statement of Cheques submitted after cancellation. Cancelled cheques must also be recorded on Abstract Form D-812, in like manner.

Refunded
cheques.

86. When a cheque has been issued and has been included in the monthly Statement of Cheques forwarded to Militia Headquarters, it cannot be cancelled, but must be deposited to credit of Receiver General, and a Deposit Receipt obtained therefor. Action will then be taken as laid down in Article 70 of these Instructions regarding "refunds".

When a cheque is to be refunded after the close of the accounts for the financial year in which it was issued, it will be deposited to the credit of the

Receiver General, and the Deposit receipt forwarded to Militia Headquarters with an explanation. In such cases, the refund will not be recorded in the Financial Statement, or Daily Expenditure Book.

87. The change of name of payee of a cheque is Change forbidden, and whenever a request is made for any in name such alteration, and the Paymaster is satisfied that of payee. there is good and sufficient reason for such request, he will cancel the original cheque and issue a new one. In such cases, the new cheque will be made out as follows:—

"Pay to (original payee) per (the designated substitute)."

88. When it is necessary to make a transfer from one appropriation to another, owing to a payment having been improperly charged, or for other reasons, Paymasters will act upon their own initiative if the error is discovered before the close of accounts for the month in which the payment was made. The necessary cross entries will be made in the Daily Expenditure Book at the end of the month, at the bottom of column of each Head of Service affected, and the Paymaster will report the transfer to Militia Headquarters, using special form (M. F. D.) for this purpose. If the error occurred in any previous month, application will be made to the Accountant and Paymaster General on the form referred to, for permission to make the transfer, and action will not be taken until such permission has been obtained.

Transfer
of payment
from one
appropriation
to another.

89. Paymasters will render to Militia Headquarters the following statements (in duplicate) during each month:—

Paymasters'
Daily,
Weekly,
and
Monthly
Statements.

(a) Daily Statement of Cheques Issued (M. F. D-890).—To be forwarded by registered mail at the close of each day's work. The total of previous cheques issued should be carried forward from day to day. One copy of all vouchers pertaining to payments made, as shown thereon, will accompany this statement, and any cancelled cheques are to be attached thereto.

(b) Monthly Statement of Expenditure (M. F. D-826 revised).—To be rendered on the last day of each month, for each of the various appropriations.

NOTE.—The duplicate copies of vouchers and abstracts for the Auditor General may be retained until the end of the following month.

(d) Monthly Statement of cheques issued (M. F. D-870).—To be rendered on the last day of each month. The entries on this statement should be written up daily, in order to ensure prompt despatch at the end of the month.

(d) Monthly Financial Statement (M.F. D-835 revised).—To be rendered on the day following the last day of each month. On the reverse side of this statement, Deposit Receipts for refunds are to be recorded, and the total carried to second column of statement, as provided for on the form.

Miscellaneous
Monthly
Returns.

90. In addition to the Statements re accounts enumerated in previous Article, the following further Statements and Returns will be rendered each month to Militia Headquarters by Division and District Paymasters:—

1. Statement of Deductions on Account of Pension Fund (M.F. D-803.—For (a) officers of Division or District Staff, and (b) officers and warrant officers of Permanent Force.—To be forwarded on the day following the last day of each month, accompanied by Deposit Receipt in favour of Receiver General for the total amount in each case.

2. Statement of Deposit Receipts on Account of Clothing, Ammunition, etc. Issued on Repayment (M.F. D-815A).—To be forwarded on the last day of each month and to be accompanied by Deposit Receipts in favour of Receiver General, with vouchers M.F. D-825 attached thereto. (See Article 69.)

3. Schedule of Tradesmen's Bills for stores purchased locally by Services and Departments.—To be forwarded to Stores Audit Branch, Militia Headquarters, together with one copy of the Bill, after the end of each month. (See Article 35).

4. Strength of Permanent Force.—A statement of the number of officers, warrant officers, non-commissioned officers and men serving on the last day of previous month, as shown by monthly Pay Lists, is to be forwarded on the 10th day of each month to the Assistant Paymaster General—each group to be separately shown. Attention is called to Instructions in Part IX regarding men temporarily attached to other units.

Parcels
containing

91. Pay-Lists, Statements and other similar documents for Militia Headquarters are to be forwarded

in separate parcels by registered mail; marked on the outside cover, in lower left-hand corner, "For Pay-Lists, Statements, Pay and Accounts Branch," and a schedule of the documents enclosed in each parcel. Parcels containing Clothing Accounts will be similarly forwarded, but will be marked in lower left-hand corner "For Stores Audit Office."

92.

93.

94.

95.

96.

97.

98

99.

100.

PART VII.

CLOSING OF ACCOUNTS AT END OF FINANCIAL YEAR, AND TRANSFER OF DUTIES.

101. Paymasters will keep their accounts for each financial year open until 30th April, or later, if especially authorized, to enable them to include, as far as possible, the payment of all claims pertaining to the financial year in question. This, however, is not to interfere with the preparation and transmission of the usual statements and vouchers to the 31st March.

Accounts to be kept open for limited period after 31st March.

102. Paymasters will be advised from Militia Headquarters of the Appropriations for which funds for the old Financial Year are still available, and will be careful not to continue to make any payments until so advised.

Appropriations for which funds are still available.

103. As it is most desirable that all claims pertaining to any Financial Year should be paid before the close of the accounts for that year, Paymasters are to make every endeavour to obtain all outstanding claims as early in April as possible. This particularly applies to claims for Allowances, Active Militia, and purchases of supplies for Permanent Force, etc.

Out-standing Claims.

104. Paymasters are to warn Officers Commanding Permanent Units that no balances, debit or credit, other than those on account of men in hospital, absent without leave or in prison, etc., are to be carried forward in the Abstract of Pay-Lists for month of March, the last month of the Financial Year. Any unexpended balances of cash in their hands on 31st March are to be deposited to the credit of the Receiver General, and deposit receipts forwarded in the usual way as soon as possible after the end of the Financial Year.

Unexpended balances, Permanent Units Accounts.

105. Promptly on the day fixed, Paymasters' Final Accounts are to be closed and all statements and closing of Vouchers for payments made since 31st March are to be forwarded in the usual way.

Final Accounts.

Return to
Militia
Head-
quarters
of all
cheque
books and
unused
cheques.

Funds
for new
Financial
Year.

Transfer
of Duties
on change
of Pay-
masters.

106. After all payments have been made for the Financial Year, the cheque books for that year, and all unused cheques, are to be forwarded by Express to the Accountant and Paymaster General at Militia Headquarters. A letter of advice will be sent at the same time giving the inclusive numbers of the unused cheques.

107. A few days before the 1st of April in each year, Paymasters will prepare and forward to Militia Headquarters their requisitions for funds for the first month of the new Financial Year. They will, at the same time, open a new set of Ledgers, etc., in preparation for the business of the new year.

108. When a transfer of Paymasters takes place from one Division or District to another, the outgoing Paymaster will hand over to the incoming Paymaster all the Account Books, Ledgers and Records pertaining to the duties of the office. He will, however, retain the copy of the various Regulations and publications to which he is entitled under Table 1 (a) of "List of Military Books issuable to Permanent Force."

The Paymaster assuming charge will report direct to the Accountant and Paymaster General the date of transfer, whether all accounts have been handed over to him in a satisfactory manner and if all Ledgers, etc., are posted up to date.

He will, at the same time, forward specimen of his signature, in duplicate, for transmission to the Finance Department.

109.

110.

PART VIII.

PAY-LISTS, WAGES, ETC.

111. Monthly Pay-Lists of Officers, and Warrant Officers of Permanent Staff and Permanent Force, of Organizers and Instructors Cadet Corps, and Civilian Employees, will be forwarded to Division or District Paymasters by the 25th day of each month, in order to ensure the issue of cheques before the last day of the month. *Rendering of Monthly Pay-Lists, &c.*

112. The preparation of Monthly Pay-Lists will be carried out as follows:— *Preparation of Monthly Pay-Lists.*

(a) Pay-List of Officers of Permanent Staff will be prepared in the office of the Officer Commanding Division or District on M.F.D-820.

(b) Pay-List of Officers and Warrant Officers of Permanent Force will be prepared in the office of Officers Commanding the various units, etc., on M.F. D-820.

(c) Pay-Lists for Civilian Employees will be prepared under the supervision of the Officer directly responsible for the performance of their duties, and certified to by that Officer. M.F. D-831 will be used for this purpose. In the case of advances given during the month on account of Civilian Employees, Pay-Lists accounting for same must be submitted by the end of each month for transmission to Militia Headquarters with all other vouchers.

(d) Pay-Lists of Non-Commissioned Officers and Men of the Permanent Force will be dealt with as is provided for in Part IX of these Instructions.

(e) Pay-Lists of Officers, Non-Commissioned Officers and Men of the Active Militia attached to a Unit of the Permanent Force, either for duty or for a course of instruction, will be prepared under the supervision of the Officer Commanding the Permanent Unit, on M.F. D-888.

(f) Pay-Lists of Organizers and Instructors of Cadet Corps will be prepared by the Officers concerned and certified by the Officer Commanding the Division or District in which the Organizers and Instructors are serving. Pay-Lists, M.F. D-831 will be used for this purpose.

NOTE.—The pay of Officers, Non-Commissioned Officers and Men of the Permanent Force attached to a Corps other than their own for temporary duty, or course of instruction, attending the Royal Military College at Kingston for Course of Instruction, Promotion Examination, &c., or attending the Central Laboratory of Hygiene at Ottawa, will continue to be drawn on Pay-Lists of their own Corps. Any additional allowances to which they may be entitled, in consequence of such attachment, will be claimed on M.F.D-811 duly recommended by the Officer under whom they may be temporarily serving, and forwarded to Paymaster of Division or District to which they belong, for payment.

Pay-Lists, Guards of Honour, &c., Active Militia. 113. Pay-Lists of Active Militia for Guards of Honour, Escorts, Salutes and any Special Service will be submitted by the Officer Commanding the unit performing the duty, on M. F. D-837, and will be approved by the Officer Commanding the Division or District before being passed to the Paymaster for payment.

Pay of Officers, &c., to be issued Monthly in arrears. 114. Pay and Allowances of Officers and Warrant Officers, Permanent Staff and Permanent Force, Officers of the Active Militia specially employed and civilian employees, will be issued monthly in arrears, except as is provided for in Article 5, Pay and Allowance Regulations, when a month's pay and allowances may be issued in advance.

Last Pay Certificates. 115. Paymasters will not issue cheque for pay and allowances of any Officer or Warrant Officer joining the Division or District in which he is serving, until Last Pay Certificate (M.F. D-889) has been received.

Deductions on account of Pension Fund. 116. The 5 per cent deduction, provided for in Pension Act, 1901, from the pay of Officers and Warrant Officers of Permanent Staff and Permanent Force on account of Pension Fund, will be made on the Monthly Pay-Lists in column provided for that purpose. Paymasters will issue cheques at the end of each month against Permanent Staff or Permanent Force Vote, as the case may be, for the total amount of these deductions, depositing same to the credit of Receiver General, and will forward the Deposit Receipts to Militia Headquarters in the usual way, accompanied by Statements, in triplicate, on M.F. D-803.

The pay subject to this deduction includes, besides Regimental Pay, the additional pay for

Officers Commanding a Permanent School of Instruction, Gunnery Instructor's pay, Adjutant's pay, and all Extra Duty pay.

117. When pay, salary or allowance are at an Adjust-annual or monthly rate payable in equal monthly payments throughout the year, the amount due for pay, &c., for a broken period will be computed with reference to broken the number of days in the particular month in periods which the broken period occurs; as for example—pay at \$1,000 per annum is issued in monthly payments of \$83.33, and an adjustment is necessary up to 25th day of April—\$83.33+30 (the number of days in April)= \$2.774 per diem, and for 25 days the amount would be \$69.32.

118.

119.

120.

PART IX.

INSTRUCTIONS REGARDING PAY ACCOUNTS,
ETC., OF N. C. O'S AND MEN PERMANENT
FORCE.

General.

Duties of
Company
Commander
and
Paymaster.

121. The distribution of duties as between the Company Commander and Paymaster is as follows:—

Company Commander.—(Note.—The officer rendering the Paylist is referred to as the Company Commander throughout these Instructions, and therefore includes Squadrons, Batteries, Detachments, etc.)

- (1) Issues cash to the soldier.
- (2) Records payments in the monthly payroll D-824 (peace) and in an acquittance roll (war).
- (3) Keeps a regimental stoppage account (peace only) and records total charges in monthly payroll (D-824) sent to Paymaster.
- (4) Records public stoppage in monthly payroll (peace).
- (5) Keeps clothing account, and records charges against the account in monthly payroll (peace).
- (6) Records payments on account of extra duty pay and allowances in monthly payroll D-807 (peace only).
- (7) Keeps a monthly payroll for officers and men, Active Militia, attached for instruction, etc., Form D-888 and records all payments therein.
- (8) Keeps a simple account of cash received and disbursed in Cash Book (M. B. No. 4).

Paymaster.

- (1) Keeps an Individual Account, with record of service, for each man of the Permanent Force, D-893, in which all credits and debits are entered.
- (2) Compiles a quarterly Ledger Account, D-876, from the individual accounts for each unit of the Permanent Force.

Responsibility of
Company
Commander.

122. The Company Commander is responsible for the Company books and records being posted up to date, and kept in strict conformity with regulations on the subject. He is responsible for the pay and

messing of his Company, and that his men are at all times complete in regimental clothing and necessities. He is personally accountable for all arms, ammunition, accoutrements, clothing and stores issued to his Company. His duties generally, in regard to the preparation of paylists; obtaining funds from the Paymaster, and accounting for same, will be found under the various sections of these Instructions dealing with these questions.

123. A monthly statement of settlement of all Monthly accounts, on Form D-818, is to be forwarded by the Statement, Officer Commanding a Squadron, Battery, Company Form D. 818, or Detachment, to the Commanding Officer for transmission to the Officer Commanding the Division or District not later than the 7th day of each month.

General Procedure in time of Peace.

124. The Company Commander will obtain cash Cash from the Paymaster by weekly requisition on Form Requisitions, D-836, out of which he will pay his men, and account for the same in the monthly payroll D-824.

The amount required by a Company Commander for payment to his men is to be limited to meeting probable requirements, and care is to be taken to avoid carrying over excessive balances of cash at the end of the month. As a rule, the balance should not exceed \$100.00, and if in excess of this amount, an explanation as to the cause is to be furnished to the Paymaster with the pay-list.

At the end of the quarter, when settlement of men's accounts is to be made, the cash requisition is to be limited to the amount required to pay balances due, in order to avoid carrying over any balances.

At the end of the fiscal year—31st March—all cash received on account of public funds remaining in the hands of a Company Commander, is to be immediately returned to the Paymaster; it is on no account to be used for any payments of the new fiscal year, as funds for this purpose will be supplied by the Paymaster from the appropriation for that year.

125. Cash payments to the men of the Company Over will be regulated by the Company Commander, who issues will be responsible that over issues are not made of pay. This point should be carefully noted (see Articles 165 and 172 to 174).

Purchase
of money
orders, &c.

126. Pay due to soldiers on furlough, etc., will, as a general rule, be remitted by means of a money order or bank draft. The commission thereon may be recovered by charging the same on the Extra Duty Pay-List, Form D-807.

Cash
Account.

127. The Company Commander is to keep in a cash book (Militia Book No. 4) a daily record of his cash receipts and payments.

All public funds received by him are to be duly accounted for therein, and each receipt or payment must be entered at the time it occurs. In order to distinguish between funds received from the Paymaster for different services, e.g. Pay Vote, Clothing, Transport, etc., the various items of receipts and payments under these headings will be carried over to the ledger account for each service at the end of the Cash Book, as explained in the following instructions.

Balancing
Cash
Book.

128. The Cash Book is to be balanced monthly, and the balance must agree with the amounts shown in the summaries at the end of the pay-lists; and the several accounts opened in the ledger at the end of the Cash Book must also be balanced and agree with the summary of the account for Pay or Clothing; as the case may be, as shown on the pay-lists.

Ledger
Accounts
in Cash
Book.

129. The second part of the Cash Book consists of a ledger, in which an abstract of every transaction appearing in the Cash Book must be posted. As public funds received and disbursed sometimes belong to different votes, it will be necessary to post each entry in the cash account to a separate ledger account for each service.

For example, receipts and payments on account of pay and allowances will be posted to an account headed "Pay Vote," those for clothing to an account headed "Clothing Vote," and those for travelling expenses to an account headed "Transport Vote."

Regimental
charges
in Cash
Book.

130. The total amounts recovered from the men through pay-lists for regimental bills will be shown on the payment side of the cash account, as follows:—"By transfer to company funds account," and such amounts will be deposited in the bank to a separate account for Company funds. The entries of this amount in ledger account will be shown on

the Cr. side of the account headed "Pay Vote" and also in another ledger account headed "Company Funds Account," on the Dr. side. A separate ledger account is to be kept for Company funds, the amount received each month through the pay-list will be entered on the Dr. side, as follows:—"To cash for regimental charges in pay-list," and all payments to tradesmen, recreation clubs, messing accounts, etc., will be shown on the Cr. side, in detail.

131. The Company Commander is to pay all the Company bills on, or before, the last day of the month, and he is personally responsible for any sum of money he may entrust to subordinates. Under no circumstances whatever should a pay sergeant be allowed to pay the larger Company bills, payment of which should, as a rule, be made by cheque. (See Article 133.)

Payment of
Company
Bills.

132. Not later than seven days after the end of each month, a statement of the receipts and payments on account of Company funds, showing also balance in hand, is to be signed by the Pay-Sergeant and Company Commander, and then posted up in each Company Mess for the information of the men.

Balance
sheet,
Company
Funds.

133. Pay-Sergeants are responsible to Company Commanders that the books, forms and other documents entrusted to them are properly kept, and that all entries in them are punctually and regularly made.

Pay
Sergeants.
Duties
and respon-
sibilities.

Pay-Sergeants will not be entrusted with money, except such as may be necessary to make definite payments in settlement of small accounts.

The more important payments on account of Company's mess bills for purchase of extra supplies will be made by cheque, drawn by the Company Officer on the Company's funds' account. (See Article 131.)

134. All receipts and payments are to be properly entered at the time in the Pay-Sergeant's cash book No. 49, and attested by signature of recipient.

Pay
Sergeants'
Cash
Book.

The Company Commander will check the Pay-Sergeant's cash account and books at the end of every month, signing them when he has satisfied himself as to their correctness.

Separate
Bank
Accounts
to be kept.

135. The Company Commander is to deposit all public funds received by him in a chartered bank, approved of by the Commanding Officer, and such funds are to be kept separate and distinct from any account for Company funds, or from the officer's own personal account.

Cheques are to be signed by him in his official capacity.

The Company Officer's account for public funds is not to be transferred from one bank to another without the specific sanction of the Commanding Officer.

Bank
certificate.

136. Upon a banking account being opened for public funds, a certificate from the bank in the following terms, is to be at once transmitted by the Commanding Officer to Militia Headquarters:—

"The account standing in the name of (give officer and unit) is held by the Bank of _____ as money belonging to the Militia Department, and the Bank will at all times comply with any directions which may be given by the Department in respect of such account. The Bank undertakes to furnish information at all times respecting the above account to the Accountant and Paymaster General, or officer acting for him, to the Officer Commanding the Division (or District), and to the Division (or District) Paymaster."

Bank
balances,
limitation
of.
Respon-
sibility for
Public
Funds
account.

137. The balance at the bank is at all times to be kept as low as possible, consistent with the requirements of the public service.

138. The Company Commander will be held personally responsible that the public money is kept as a distinct and official account. He is strictly prohibited from receiving into the public account any money not applicable to the public service, and also applying any of the public money in his charge to any purpose, or in any manner, not authorized by these Regulations. He is never to withdraw for his own private purposes any sum for which he is accountable, either from public or company funds, nor is he to lend or exchange any sum for which he is accountable, or cash private cheques out of such funds.

Signature
at Bank.

139. The Company Commander is to lodge at the bank his own signature, as well as that of any officer

authorized to take charge of the public money during his absence.

140. The Company Commander is to keep a record of all sums paid into the bank, and of all cheques drawn upon the bank. Every sum paid in, and each cheque drawn, is to be entered in his record at the time of the transaction, so that the available balance may be ascertained at any time.

141. At the end of each month the Company Commander is to compare his bank account with the bank pass book, and to set off in the former each cheque as shown by the latter, in order to ascertain the amount of outstanding cheques, and satisfy himself as to the correctness of the bank account.

142. The Commanding Officer is personally, or by letter under his own signature, to obtain from the bank a statement of the balance there on the last day of the month, both for public funds and Company funds.

143. Immediately the pay-lists are closed, and not later than the third day of each month, the Commanding Officer, before signing the certificate on the paylist, will check over the Company Officer's cash account, and in so doing, the vouchers or other necessary documents in support of the debits and credits are to be inspected and the amounts compared with the several entries in the cash account; and the balance of public money as shown in the account is also to be compared with the balance as shown by the bank, and the list of outstanding cheques as shown in the Company Officer's record.

144. The following certificate is to be signed in the Company Commander's cash book, and on monthly pay-lists, by the Commanding Officer or the officer referred to in Article 146:—

"I certify that I have checked the cash account (M.B. No. 4) with the vouchers supporting the entries in cash account, and also compared the balance of public money as shown in the cash account and summary of pay-list, with the balance as shown by the bank statement. I further certify that the balance as shown in cash account and pay-list agrees with the balance at the bank, less total amount of outstanding cheques."

Outstanding
cheques.

Statement
of monthly
balance.

Inspection
by Command
ing Officer.

Command-
ing Officer's
certificate.

Balance to be attested by Commanding Officer.

145. The Commanding Officer having satisfied himself as to the correctness of the officer's accounts, will sign the officer's cash book, and also note in red ink, in his own handwriting, the amount of the balance which he has ascertained to be correct. Should any corrections be necessary, they are to be made in red ink, and initialed by the Commanding Officer. Similar procedure is to be carried out in connection with the Company Officer's account for Company funds.

Small detachments' accounts.

146. In the case of small detachments, or other units where the officer in charge of the men's accounts is also the Commanding Officer, the monthly inspection ordered to be made under Articles 143 to 145 is to be carried out, where practicable, by an officer detailed by the Officer Commanding the Command or District, and this officer will sign the unit's pay-list and cash book, as prescribed in the above quoted Articles.

Inspection of accounts by Paymaster.

147. At uncertain periods, and at least once in six months, except for units stationed at Fredericton, St. John, N.B., and Charlottetown, the Divisional or District Paymaster is to inspect the accounts of all permanent units in the Division or District, and, by personal inspection of the books, ascertain that these instructions have been duly carried out. On the day that he inspects the books, he will personally obtain from the bank where public funds are deposited, a statement as to the balance there, and will compare this with the officer's accounts. The results of all such inspections are to be reported on form supplied for the purpose, and forwarded to the Officer Commanding the Division or District, for transmission to the Accountant and Paymaster General, Militia Headquarters. Before making these inspections, the Divisional or District Paymaster will notify the Accountant and Paymaster General of the date he proposes to carry out the inspection, in order that the latter may, if necessary, detail the Assistant Paymaster General or other officer to make the inspection in place of the Paymaster.

The accounts of the Permanent Units at Fredericton, St. John, N.B., and Charlottetown, P.E.I., will only be inspected once a year by the Paymaster. The accounts of any other officers in charge of public funds are to be inspected from time to time

by the Paymaster, according as the circumstances warrant.

148. It is to be understood that a public banking account is an impersonal and a continuing one, and is not affected by a change of officers authorized to draw upon it. On a change of officers taking place, the new officer is not to require the bank to furnish a new pass book, or to open a fresh account, but is to obtain from the bank a certificate of the existing balance for comparison with his predecessor's record.

Transfer of Command.

149. The officer taking over charge of a Squadron, Battery, Company or Detachment should satisfy himself that:—

(1) The cash payments during the month, as shown in the cash book, agree with the entries in monthly pay-list.

(2) All Company bills have been paid to the end of the preceding month, and that all payments are properly supported by vouchers or receipts.

(3) The amount handed over, whether in the form of a bank balance, or cash, agrees with the balance shown by the cash book. The bank balance is to be verified by the pass book, allowance being made for any outstanding cheques.

(4) The officer's cash book has been duly certified by the proper officer at the end of the preceding month.

(5) The pay-sergeant's cash book has been duly signed and completed to date.

Compilation of Pay-Lists, Etc., Non-Commissioned Officers and Men of the Permanent Force.

150. The following pay-lists will be kept in connection with accounts of non-commissioned officers and men of the Permanent Force by all units:—

Company, etc., pay-list, Form D-824, and inside sheets D. 824a.

Extra Duty and Allowance pay-list, Form D-807. Company Officer's Cash Book, Book No. 4. Pay-Sergeant's Cash Book, Book No. 49.

151. The Pay-list (Form D. 824) and Extra Duty Allowance Pay-list, Form D-807, to be rendered

monthly to the Paymaster by Company Commanders, will contain a detailed record of the transactions between the Company Commander and the men, and a general account of the cash receipts and expenditures connected therewith.

Details recorded in Pay-Lists

152. The monthly pay-lists, Form D. 824, rendered by Company Commanders, will be prepared in accordance with the instructions on the form.

Briefly, it contains details in regard to rations of the men, public stoppages, the regimental bills paid by the Company Commander, and the cash payments to men; also the clothing account of each man.

Extra Duty Pay and Allowances.

153. The Extra Duty and Allowance Pay-list, Form D-807, is to be compiled monthly for those men entitled to same, and payments will be made to the men on the form itself on the last day of the month, unless the last day is a Sunday, when pay will be issued on Saturday. (See Article 166).

Only the total of the payments will be carried to the summary of cash on the back of the monthly payroll, and Form D-807 will then be forwarded to the Paymaster as a sub-voucher to the monthly pay-list.

Any changes or casualties affecting the Extra Duty Pay and Allowances are to be noted in remarks column of Form D-807.

Working Parties, &c.

154. Extra Duty Pay of non-commissioned officers and men employed in working parties for other branches, Ordnance, Engineers, etc.—will not be claimed through the Company extra duty pay and allowance list, but will be claimed on a separate payroll, Form D-831. The officer of the department in charge of the working party will requisition on the Paymaster for these funds separately, and after payment to the working party will certify that the several n. c. o's and men to whom the amount is due have been paid. Extra Duty Pay will be issued to the men forming the working party as soon as possible after it has been earned, if necessary daily, and under all circumstances before the man quits the station at which the work has been performed.

In no case is payment to be deferred beyond the week following that in which the work is performed.

A copy of the requisition for the working party, and the approval of the superior authority authorizing

same, is to be attached to the payroll on which the pay of the party is claimed.

The above instructions, as regards payment on payroll, Form D-831, will include men in garrison employ, e.g. telephonists, garrison military police, garrison orderlies, etc.

155. As it is essential that the monthly payroll and extra payroll should contain a complete record of all transactions which occur during the month, they are not to be closed until the last day of the month, except that the monthly payroll for the third month of each quarter will be forwarded to the Paymaster as directed in Article 168.

156. In preparing paylists the following procedure should be adopted:—

At the beginning of the month, the names and regimental numbers of the men on the strength on the last day of the preceding month will be entered in the new pay-list, in the order laid down in Article 157.

Any information from the previous payroll which will affect the new month's account should be copied into the working copy of current payroll, before the previous month's payroll is sent to the Paymaster.

157. The names of non-commissioned officers are to appear at the commencement of the pay-list, each grade being shown together, followed by trumpeters, buglers and drummers. The names of all men other than the above will then follow in alphabetical order, irrespective of length of service, with the exception of recruits, or any others whose names appear for the first time in the payroll, these latter being shown together at the end of the end of the pay-list. Men temporarily attached for pay will also be shown separately at end of pay-list.

This arrangement of names does not apply to the Canadian Ordnance Corps in lieu thereof the men's names will be shown under the following sections, separately:—

1. Clerks and Storehouse.
2. Artificers.
3. Armourers.
4. Armament Artificers.

158. All names of non-commissioned officers and men who are on the strength of the Company on the last day of the month, must be carried forward to

Closing of Pay-Lists.

Preparation of Pay-Lists.

Order of names on Pay-Lists.

Retention of names on Pay-List.

the ensuing month's pay-list. This includes any men who may be struck off on the last day of the month, and who would not therefore be effective on the first day of the ensuing month; in this case only the name will be shown with note as to date of discharge, etc.

Accounts of men temporarily attached to other units.

159. Men temporarily attached to other units will be retained on the payment of their own units, unless the absence is expected to continue beyond the end of the quarter, when the transfer of the man's accounts will be carried out in accordance with the ordinary rules.

So long as such men are receiving pay from their own unit, their names and accounts will appear on the pay-list of that unit only; but if transferred temporarily to another unit for pay, the man's name only will continue to be shown on his own unit's pay-list, and care must be taken to include such men in the strength of the unit.

In the pay-list of the unit to which the man is temporarily attached for pay, his name will be shown in red ink, and he must not be included in the strength of that unit, as he has already been accounted for in the strength of his own unit.

Officers and men attending courses in England.

160. The names of officers and men proceeding to England for courses of instruction will be retained on the pay-lists of their own units while abroad, and shown as "on command."

Before leaving their station they may be paid in advance for one month and, if necessary, may receive an advance on account of probable requirements for travelling expenses.

The Paymaster is to forward a Last Pay Certificate in each case to the Assistant Paymaster General at Militia Headquarters immediately the account is closed, prior to the departure of the officer or men from Canada.

During their absence from Canada, pay and special allowances will be issued to officers and men undergoing courses abroad by the High Commissioner for Canada, but any allowances authorized for families of married officers and others may be paid direct to their wives, on the pay-lists of their unit.

The clothing accounts of men abroad will remain open on their own unit's pay-list, and any accounts for uniform purchased in England will be paid by

the Company Commander and charged against the man's clothing credit.

161. The names of men illegally absent will be retained on the pay-lists of the units to which they belong, up to the date inclusive on which the Court of Inquiry is assembled to enquire into the man's absence. Absentees.

The pay for the period during which the man is absent up to the date he is struck off as a deserter, is forfeited, and will be shown in public stoppages as mulet.

162. A copy of M.F. B-208 (Return of Recruits Enlisted) is to be forwarded to the Paymaster with the monthly pay-list in which a recruit is taken on the strength. Return of Recruits.

163. A copy of the original declaration made by a man, who, having enlisted under an assumed name, wishes to resume his right name, will be annexed as a voucher for the first entry of the change of name in the pay-list. of name.

164. All non-commissioned officers and men on the married establishment of a unit are to be noted by inserting the letter "M" in column 12 of the pay-list. Care is to be taken not to omit this information, and when checking the pay-lists Paymasters will note any additions to the married strength and ascertain that the same have been duly authorized in Daily Orders, Part II. Married.

165. Non-commissioned officers and men, if they desire it, may be paid a portion of their pay weekly in arrear, according to the scale laid down in Appendix 1, and provided they will not thereby be brought into debt. It is to be noted that the scale laid down is the maximum amount which can be paid, except in the case of men proceeding on furlough. The scale of payments is based on the principle of allowing the full amount of their pay, after the deduction of a small margin to cover regimental bills; each man's stoppage must therefore be taken into account before any cash is paid to him, as the Company Commander is personally responsible for any loss which may occur through a man's account being in debt on account of over-issue of pay. Weekly advances of pay.

The scale of weekly payments applies to Regimental Units where there are regimental charges,

etc., to meet, and to avoid any loss to the public, or the Company Officer, a small balance is retained from each man's pay.

In the case of Departmental Units where there are no regimental charges to meet, no balance need be retained, and increased payments may be made provided that the total of the four weekly payments does not exceed the total amount due to each man, and that such amount is brought to an even amount, excluding cents. Odd cents will only be paid at the end of quarter, or on discharge, or transfer, etc., when settlement of account is made.

Monthly
payment
of extra
pay and
allowances.

166. Extra Duty Pay and Allowances are not to be included in the weekly payments under Article 165, as these will only be settled at the end of the month, or on discharge, and transfer, etc., with the exception that in the case of allowances (not extra pay), the Company Commander may advance a portion during the month to the married non-commissioned officers and men. Such advances, if required, would only be accounted for in the Company Commander's cash account; the total payments being shown on Form D-807 at the end of the month.

Signatures
of
Pay-Lists.

167. Payments to men proceeding on furlough, who are authorized to receive one month's pay in advance, will appear in the column for casual cash payments. Extra pay and allowances will be paid monthly as stated in Articles 153 and 166. Pay-lists are to be signed by men in acknowledgment of the amounts received by them, or if unable to write their names, an officer must witness their mark.

In the case of a man absent without leave, in prison or in guard-room, etc., at end of the month, his account in the monthly pay-list will be signed by the Officer Commanding the Company, etc.

Settle-
ment of
accounts
at end of
quarter.

168. After the last weekly payment to the men in the last month of the quarter, the Company Commander will complete the pay-list up to date by inserting all regimental bills and public stoppages, and totalling the payments made to each man, and then forwarding one copy of the pay-list, without signatures, to the Paymaster, so as to reach him not later than the 23rd day of the month. Details as to ration and clothing account need not be filled until pay-list is finally transmitted after end of month. The Paymaster will then post these debits

to the man's account in the individual ledger, Form D-803, and then proceed to balance each man's account for the quarter. As soon as this is done, he will insert in column 22 of the pay-list, the net balance due to the man, and return the pay-list to the Company Commander, and in the case of those units away from the station, where time does not admit of waiting for the requisition for the necessary funds, a cheque for the amount to be paid should be forwarded to the Company Commander. Any balances debtor should be noted in red ink, in column 22, when returning pay-list, for the information of the Company Commander and the man.

The balance creditor, as inserted by the Paymaster, will be the amounts to be paid by the Company Commander on the last day of the quarter. Should any charges arise against a man between the date of forwarding the pay-list to the Paymaster and the date of payment, the Company Commander will immediately notify the Paymaster and insert such charges in pay-list, amending the amount to be paid to the man as may be necessary.

As it is essential that the pay-list for the last month of the quarter should reach the Paymaster not later than the 23rd day of the month, the third weekly payment should be made in sufficient time to enable this to be done.

169. All advances of pay during the month must be entered in the columns for cash payments, at the time they are actually paid, but final payments to the men on discharge, and also the final settlement account at end of quarter, will be entered in columns provided for that purpose.

On no account are any amounts to be entered in any of the cash payment columns unless the amounts have actually been paid to the men, consequently if a man is absent without leave, in prison, etc., when payments are made at final settlement at end of quarter, any sum due to the man should not be shown as paid, but the amount must be carried forward as a credit to the next account, and settlement will then be made later at the next payment when the man is present, and the amount will then be shown in the column for cash payments.

170. The full amount of any stoppage due to the public to which a soldier becomes liable, either under stoppages.

regulations, sentence of court martial, or by order of the Officer Commanding, will at once be charged against him in the column for public stoppages in the monthly payroll, immediately such stoppage is notified to the Company Commander.

Other stoppages.

171. Any stoppage on account of sums not due to the public will only be recorded against a man as they are recovered (except barrack damages which are to be charged at once as directed in Articles 189 and 191).

The sums so recovered will be charged against the men in the monthly pay-list under the head of "regimental bills." A similar course will be pursued in regard to fines awarded in a civil court, which may have been paid on behalf of a man by the Company Commander at his own risk.

Supervision of charges against men.

172. Commanding and Company Officers are required to exercise a constant supervision over the charges made against a man in the payroll, and to strictly limit such charges to those duly authorized by regulations, or other instructions.

Regimental bills not to be incurred without proper authority.

173. In order to prevent men being brought into debt on account of purchase of necessaries, etc., on repayment, Commanding Officers should require that regimental tradesmen, etc., are not to be permitted to do work for men or issue articles on credit without first obtaining written authority from the Company Commander, or his pay-sergeant, and the latter should then be held responsible that the necessary amount of money is withheld from payments to the man to ensure such charges being met.

In the same way, clothing and necessaries required on repayment should be noted by the pay-sergeant at the time the indent is forwarded to the Quartermaster, in order that the necessary amount may be withheld to meet such charges.

Cash payments restricted.

174. In the event of a man being in debt on account of a stoppage due to the public, all issues of pay and regimental charges are stopped, with the exception of 10 cents (ten cents) per day; consequently, so long as the man is in debt, the total amount of cash paid and regimental bills must not exceed \$3 per month of 30 days.

175. On pay days the amount each man is to receive should be entered beforehand in pencil on the work-on pay ing copy of the pay-list, by the pay-sergeant, and at the time of payment this amount should be called out, and the officer who pays out the money should see that the pay-sergeant inks in this amount at the time payment is made.

176. Officers Commanding Companies, etc., are to personally pay their men, and this duty is on no account to be delegated to the pay-sergeant or any person below the rank of an officer.

177. Payment is not to be made to any men who are patients in hospital, but in the case of married men in hospital, or absent on duty, the amount due may be handed over to their wives, should the men so desire.

No issues of pay are to be shown on the pay-list for any men absent without leave, in prison or guard-room, on pay day.

178. The amount paid each day is to be totalled and signed by the officer who made the payment, this amount being entered by the Company Commander at the time in his cash account book (book No. 4), and at the end of the month when checking the pay-list, the Company Commander should verify the totals with his cash book, to make sure that no errors have been made in copying these amounts from the office working copy of the pay-list.

179. Any balances due to men on 31st March which cannot be paid to them on account of absence without leave, in hospital, or in prison, etc., will be carried forward in the individual Ledger Account of the man kept by the Paymaster, and in the Quarterly Ledger Account for the unit, to the succeeding quarter, and such amounts are not to be held by the Company Commander for subsequent payment.

Debtor balances will also be carried forward in like manner, when necessary.

180. Though the pay-lists may be prepared by the Pay-sergeant, the Company Commander is responsible for the accuracy of all his accounts, and he should take effective measures to ensure the correctness of the pay-lists by checking a proportion of the men's accounts, paying particular attention to the

charges made against the men, that they are all duly authorized.

Erasures
not per-
mitted in
Pay-Lists.

181. Erasures are strictly forbidden in the Pay-list or duplicate. Any alterations that may be necessary are to be made in red ink, in such a manner as not to obliterate the original entry, and are to be initialed by the Company Commander.

DEDUCTIONS FROM PAY.

Public Stoppages.

Mullets.

182. Pay forfeited for absence, etc., under Pay and Allowance Regulations, is to be shown under public stoppages as "Mulet Pay".

Under the Regulations quoted, the pay of a man is forfeited absolutely and no deductions are to be made from the amounts (see Article 170). The practice of reducing the amount of pay forfeited as a mulet, by deducting from it the value of any regimental necessities, clothing, etc., issued on repayment, or regimental charges incurred, is not authorized and is strictly prohibited.

Allowance
for
prisoners.

183. An allowance is made to the provost sergeant to cover cost of prisoners' washing and hair cutting (see Article 234, Pay and Allowance Regulations).

Prisoners
in hospital.

184. In the event of a man being in hospital when under forfeiture of pay, instead of the amount for hospital stoppages being charged against him, a note will be made on the hospital stoppage return (Form D-869), that charges are remitted for period the man is not drawing pay.

Necessar-
ies on re-
payment.

185. Issues of regimental necessities on repayment are to be charged against the pay of a man in column 35 of the pay-list, under public stoppages, instead of being included in column 42 under clothing account, with charges for issues of clothing. The total amount shown in column 35 must, therefore, agree each month with repayment issues of regimental necessities shown on Form C-614 or C-512.

Hospital
stoppages.

186. On receipt of claims for hospital stoppages (Form D-869), the Company Commander will insert the charges in his pay-list, in column 36 under public stoppages, except for prisoners, etc., who are under forfeiture of pay; the hospital stoppage being remit-

ted in this case, as all pay is forfeited under "Mulet Pay" (see Article 184).

Form D-869 will accompany the pay-list when sent to the Paymaster.

187. Only deficiencies of public clothing and equip- Deficiencies
ment will be included in the sentence of D.C.M., equipment,
and this amount, which is the unexpired value of &c.
the deficiencies, is to be immediately charged against
a man when sentence is promulgated, in column 37
of pay-list (see Article 170).

Stoppages cannot be enforced for deficiencies of personal clothing and necessities; these are to be made good by the man in the ordinary way.

188. On receipt of a claim against a unit for dam- Barrack
ages to buildings, etc. (Mil. Form D-843), or for Damages
barrack and other stores lost, damaged or destroyed and defi-
by neglect (Army Form P-1956—see Appendix cencies of
XVIII, Regulations for Supply, Transport and Bar- stores, &c.
rack Services, C.M. 1910), the Paymaster in whose
payment the troops are at time of the notification of the claim, will send to the Officer Commanding the unit a claim on Militia Form D-842. The Paymaster will secure the early return of M.F.D. 842, and on its receipt he will take steps to see that the amounts chargeable are duly recovered and credited to the public. When the money has been recovered, one copy of Mil. Form D-843 and Army Form P-1956 will be returned by the Paymaster to the Engineer Officer and Officer in Charge of Barracks respectively.

189. The Officer Commanding the unit is to take Recovery
the necessary steps for the recovery of the amounts of
assessed against his unit immediately on receipt of charges
Mil. Form D-842; the amounts being published in for
Daily Orders, Part II, as directed by para. 769, damages,
K. R. and O., 1910. &c.

190. The amount due from officers, warrant officers Barrack
and regimental institutes, etc., will be collected by charges,
the Adjutant and sent to the Paymaster without Officers,
delay. The latter will then credit the amount re- and institutes.
ceived to the unit concerned, and deposit the amount
at the end of the month to the credit of the Receiver-
General for Militia Revenue.

191. In the case of non-commissioned officers and Barrack
men, the Company Commander will assess the charge,
amount to be recovered against the individuals men.

responsible for the damage, etc., and charge it in column 31 of the pay-list, under regimental charges.

Refunds,
How made.

192. Promptly after the close of the month, the Company Commander will then pay the amount for barrack damages to the Paymaster, and the latter will deposit same to the credit of the Receiver-General for Militia Revenue, the same as is done in the case of officers and warrant officers.

Procedure
for re-
pairs, &c.,
carried out
regi-
mentally.

193. The above instructions refer only to claims put forward by the Engineer Officer, and Officer-in-charge of Barracks; if, however, repairs are carried out regimentally, or stores, etc., are replaced regimentally without cost to the public, the amounts due from officers or men responsible therefor will be collected as may be directed by the Officer Commanding; the amounts due from non-commissioned officers and men being collected by Company Commander as "regimental charges," and, in this case, as the repairs, etc., have been carried out without cost to the public, the amounts will be paid over to the Quartermaster or officer acting as such, and the latter will then pay the bills for charges incurred.

Barrack
damage
account.

194. The Quartermaster or officer acting as such will keep a separate account for barrack damages, showing all receipts and payments made, and this account is to be inspected monthly by the Officer Commanding.

Purchase
of
deserters'
effects.

195. The sums for which effects of deserters are sold will be recovered from the purchasers by the Company Officer entering the amounts in column 38 of pay-list, under public stoppages, particulars being noted on Form D-806.

Attention is particularly directed to Article 209.

Purchase
of dead
man's
effects.

196. The sum for which a dead man's effects are sold will be recovered from the purchasers under regimental charges, as these amounts are handed over to the next of kin. Particulars as to the sale of effects are to be recorded on Form D-806.

Deductions
from men
on loan
from
British
Army.

197. When a soldier on loan from the British Army to the Permanent Force, joins the station, the Paymaster will ascertain if he is liable to deductions from pay as a contributor under the National Insurance Act, 1911, in which case a charge of 3 cents a week is to be made in the payroll under public stoppage, against the pay of such men.

Allowances.

198. The non-commissioned officer acting as auctioneer at a sale of effects will be credited on the current month's extra duty payroll (Form D-807), with the commission of 5 per cent authorized under Article 183, clause 9, Pay and Allowance Regulations, as shown on Form D-806.

Allowance
for
auctioneer.

199. Claims for Deferred Pay will not be allowed unless they are supported by Form D-805, which is to be attached to Form D-877 as directed in Article 208.

Deferred
pay
claims.

200. The payment of allowances for marking clothing is to be supported by a certificate on the back of Form D-807, showing the names of the men employed, and the amounts to which they are entitled.

Marking
clothing.

201. Any payments of Extra Duty Pay or Allowances disallowed or allowed by the Paymaster are to be accounted for as directed in Article 239.

Over-
payments
of extra
pay, &c.

Clothing Account.

202. The clothing account form on monthly payroll will be prepared as follows:—The credit balance brought forward from column 44 of the unit's previous monthly payroll, or the credit balance transferred with a man on joining from another unit, will be entered in column 41. This latter column is also used for entering the total amount of the consolidated allowance to be credited to a man on enlistment, re-enlistment or re-engagement, or when an additional credit is given on promotion.

Clothing
Account,
prepara-
tion of

All charges for issues of clothing on repayment are to be entered in column 42, and the total amounts must agree with these issues as shown on Form C-614 or C-512.

Any other charges against the man's clothing account will be entered in red ink in column 43, to distinguish them from charges for issues, and will also be totalled separately. In the event of such charges being for tailors' bills, receipts, in duplicate on Form D-808 should be attached to paylists in support.

The amounts shown in columns 42 and 43 must be deducted from the amounts in column 41, and the difference will either be shown in column 44 as a

credit transferred to the next month's account, etc., or in column 45 if the man is discharged, completes engagement or is promoted to Warrant Officer.

The charges due to the public for issues of regimental necessities on repayment are to be recovered as directed in Article 185.

Clothing
accounts
of men
on loan.

203. Soldiers on loan from the British Army will be entitled to clothing allowance the same as men of the Permanent Force, except that the amount is to be regulated by the period of their attachment.

Owing to the fact that such men are usually obliged to purchase a large amount of clothing and necessities on returning to their Regular Army Unit, before they are entitled to any clothing allowance from Army Funds, steps are to be taken to retain fifteen dollars from the man six months before his return to the British Army, in order that such amount may be transmitted to the War Office, through Militia Headquarters, for the credit of the man in the accounts of the unit which he rejoins.

Ration Account.

Ration
account.

204. The Ration Statement for each man must account for the same number of days in the month for which a man has been on the pay-list of the Company, etc., and in the case of families on the Married Establishment entitled to rations in kind, rations will be claimed during a man's absence from his station.

Rations
of men
attached.

205. In the case of men attached to a unit for rations, and not for pay, their names and other particulars will be given on Militia Form No. C-646, and the total number of rations so issued will be carried to ration statement at end of payroll.

Similarly in the case of men attached to other units for rations and for whom rations have not been drawn, a list of such men with particulars will be given on Militia Form C-647 in support of the number of rations noted in column 7 of the payroll.

Returns of
issues of
rations.

206. At the end of each month, the officer in charge of Supplies will furnish each unit with a certificate on Militia Form C-522, showing the number of rations drawn. After the distribution of rations has been shown on the back of M.F. C-522, it will be forwarded to the Paymaster with the payroll. The

Paymaster will compare the numbers shown on M.F. C-522 with the ration statement on pay-list, and after noting any difference thereon, he will take the necessary steps to adjust the same by directing the O.C. unit to deduct rations overdrawn in the ration statement in his next month's payroll, or add rations underdrawn.

The O.C. unit, on receipt of this information, will also take the number of rations overdrawn and underdrawn into account when requisitioning for rations required during the month.

At the end of the Financial Year (31st March), instead of any rations overdrawn or underdrawn being carried forward to the next payroll for adjustment, all rations overdrawn on 31st March will be charged for at the rate of 25 cents per ration, and this amount is to be recovered by the Paymaster from the unit concerned, and deposited to the credit of the Receiver General for the credit of Provisions and Supplies, Permanent Force. Any rations underdrawn on 31st March will be forfeited.

Closing Accounts.

207. When a man is to be transferred to another unit, the Company Commander will forward Form D-877, in duplicate, to the Paymaster, showing the cash issued, regimental bills, and other charges incurred up to the date of transfer. The Paymaster will at once complete the man's account in Ledger, up to date of transfer inclusive. He will then return Form D-877 to the Company Commander for any balance due to the man to be paid, and certificate of payment signed on back of Form before the latter officer transmits the Form to the Commanding Officer of the unit to which the man is to be transferred, retain the other copy for record, and also send a copy of the man's individual account, on Form D-893, to the Paymaster of the Division or District in whose payment the man has been transferred. The Paymaster will assume that any balance due to the man has been paid, and will accordingly insert the amount as a cash payment, in D. 893, before forwarding the Form.

In the case of a man transferred from one Company to another of the same unit in the same Division, etc., only the Last Pay Certificate (Form D-877) will be forwarded as above.

Accounts
of men
transferred.

Accounts
of men
discharged.

208. When a man is to be discharged, the Company Commander will forward Form D-877, in duplicate, to the Paymaster, together with the Deferred Pay Claim (Form D-805) at least three clear days before the casualty is to occur. The man's account will then be closed in the Ledger by the Paymaster, and the balance due to clear the account inserted in the Form. This will be returned to the Company Commander who, after deducting from the balance any issue of cash made or stoppages incurred subsequent to the rendering of the Form to the Paymaster, will then pay the man and secure his receipt, entering the payment in column 23 of his monthly pay-list.

In the case of men discharged, Forms D-877 and D-805 will be forwarded to the Paymaster at the end of the month in support of the entries made on the pay-list.

Accounts
of men
deceased
or de-
serting.

209. In the case of men becoming non-effective through death or desertion, Form D-877 will be forwarded to the Paymaster, as soon as possible after the casualty occurs. The latter officer will then complete the Form D-877 and return it to the Company Commander, and as soon as the man's effects have been disposed of, the Company Commander will forward Militia Form D-806 (in duplicate) to the Paymaster, accompanied by D-877.

The non-effective account must contain full particulars of all effects left by the man, whether sold or not, and the Form is to be forwarded in the same month in which the man is struck off the strength of the unit.

Date for
closing
deserters'
accounts.

210. When a non-commissioned officer or man of the Permanent Force is struck off the strength as a deserter, his account is to be balanced up to the date inclusive on which his absence is inquired into and he is struck off by Court of Inquiry; the man's account having been balanced by the Paymaster, in accordance with Article 209, the net balance creditor or debtor is to be transferred to Form D-806 and the amount realized by sale of effects inserted thereon.

The value of any deficiencies of clothing, etc., assessed by the Court of Inquiry, will not be charged against the deserter's account but, in the event of his rejoining, it will then be recovered as directed in Article 187.

211. When a non-commissioned officer or man of the Permanent Force dies, his account is to be balanced up to the date of decease inclusive, unless the man is married, in which case the pay and allowances for the full month in which the decease occurred may be credited and subsequently paid to the family, in accordance with Article 23, Pay and Allowance Regulations, 1912.

Any effects left by the man not claimed by his family, including any uniform which is authorized to be sold by Clothing Regulations, are to be sold by auction and the amount realized shown on Form D-806.

The cost of the funeral expenses, when allowed under Article 466, Pay and Allowance Regulations, is to be forwarded on a separate claim and will not be paid through the payroll. Funeral expenses are authorized as a public charge, in the case of men with families or dependent relatives, but in other cases the funeral expenses will be recovered as far as possible by charging same against any balance credit on Form D-806, and receipts for expenses are to be attached as vouchers.

The foregoing instructions will also apply, as far as circumstances admit, to the case of men discharged for insanity.

212. The method of procedure in regard to regimental debts, etc., and the collection and disposal of the effects of officers and soldiers in the case of death, desertion, insanity, etc., will be found in the Regimental Debts Act, 1903, and Regulations regarding the same, for which see pages 779 to 796 of the Manual of Military Law, 1914.

213. The Paymaster is to keep a record of men struck off as deserters, and men becoming non-effective through death, in order to check the receipt of Forms D-806 when the effects have been sold and their accounts closed.

214. In the event of a deserter being recovered and rejoining for duty, any credit balance which was credited to the public on Form D-806 may be refunded to him on obtaining the necessary authority from the Accountant and Paymaster General, Ottawa.

In applying for authority to refund credit balances, the following information is to be given:—

Closing of
accounts of
deceased
and in-
sane men.

Effects of
deceased
men, &c.

Record
of non-
effectives.

Credit
balances
of re-
deserters.

- (a) Date man deserted.
- (b) Where serving at time of desertion.
- (c) Date man was apprehended or gave himself up.
- (d) What debts, if any, are due by the man to the public, or Company Officer.
- (e) In what account the credit balance in question was credited to the public and the amount of same.

Debtor
balances
of re-
joined
deserters.

215. If a debtor balance was outstanding on the man's desertion, the amount which was written off as irrecoverable is to be recovered by charging in Paymaster's ledger account against the man in column "Other Debits."

Recovered
deserters'
accounts.

216. A recovered deserter is to be entered on the payroll of whatever unit he rejoins, for rations only, and if a unit other than his own he will be treated in the same way as men temporarily attached to another unit (Article 159). He will not be taken on for pay until sentenced by D.C.M., or, if his trial is dispensed with by an order under Section 73 of the Army Act, until the date of such order.

Transmis-
sion of
Pay-Lists

217. Immediately after the expiration of each month, the Officer Commanding a Company, etc., is to complete his monthly payroll, together with Extra Duty Paylist, Form D-807 (in duplicate), and deliver it to the Officer Commanding with all vouchers attached. (See Article 143).

to be for-
warded to
Paymaster.

218. After examination of the Company Commander's accounts and approval of balance, as directed in Articles 143 and 144, the Officer Commanding will forward the payroll and vouchers to the Divisional or District Paymaster not later than the third day of each month; the payroll should be forwarded unfolded, with all vouchers securely attached.

Examination
of Pay-
Lists by
Paymaster.

219. The Paymaster will then cause the payroll and vouchers to be thoroughly examined in his office, and post necessary entries in ledger account, as directed in Article 222. Any remarks which he may have to make as a result of the examination will be communicated by him to the Officer Commanding on Form D-801—"Paymaster's Observations"—in duplicate, if possible not later than the tenth day of each month. The replies thereto of the Officer Commanding are to be returned without delay, duly signed. Upon receipt of these, the Paymaster will communicate the result to the Officer Commanding by returning the

original observation paper to that officer; the duplicate will be forwarded to Headquarters with the payroll and quarterly ledger account, D-876, and a copy is to be retained on file in the Pay Office.

220. An individual record of service, and complete account of all credits and debits for each non-commissioned officer and man of the Permanent Force serving in a Division or District, is to be compiled and kept in the Paymaster's office on loose leaf, Form D-893.

Record of
Service
and
Ledger
Account,
Loose Leaf,
Form D. 893.

This individual ledger account, Form D-893, is to contain a complete record of all credits of pay, extra duty pay and allowances claimed on the monthly list (Form D-807) and of all charges against pay, for every non-commissioned officer and man on the strength of a unit. The record of service on Form D-893 will be compiled from Form B-208 in the case of recruits and re-enlisted men.

221. The Paymaster is supplied weekly with copies of Part II, Daily Orders (Form D-873), in accordance with para. 1484(a), K. R. and O., 1919, containing all regimental and corps orders affecting the men's pay, service or documents, and, as these daily orders are received, the man's record of service is to be immediately posted, and his account credited with any increase of pay or any extra emolument which may be due, and debited with the amount of any pay which may have been forfeited, etc.

Records
of service
to be kept.

222. The Paylist (Form D-824), and Extra Duty Paylist (Form D-807), rendered monthly to the Paymaster by the Company Commanders, will contain a detailed record of the transactions between the Commander and the men, and a general account of the cash receipts and expenditure connected therewith.

Postings
of
Accounts
from
Pay-Lists.

On receipt of the Paylists, the total cash payments and bills will be immediately posted to the debit of each man's account in the individual ledger, and the amounts charged for public stoppages compared with the entries in the ledger and vouchers connected therewith.

223. The pay and allowances, etc., will be entered on one line of the individual ledger account for each month, except when men are transferred to another unit during the month. At the end of each quarter, a blank line will be left in the account.

Method of
entering
accounts.

Accounts
of men
transferred.

224. When a non-commissioned officer or man is transferred to another Division or District, his account is to be balanced up to date of transfer, on M.F. D-893, and a complete copy of this loose leaf is to be forwarded to the Paymaster of the Division or District to which the non-commissioned officer or man is being transferred, and the latter is on no account to issue pay or allowances until this document has been received by him. The copies of loose leaves, Form D-893, transmitted to another officer, are not to be folded, but will be rolled and placed in tubes. These tubes may be obtained from Superintendent of Printing on requisition in the usual way.

Filing
of Dead
Accounts.

225. At the end of each quarter, the loose leaves, D-893, of men discharged or transferred to other Divisions, etc., are to be removed from the current Binder, and filed in the Transfer Binder for future reference, and are never to be destroyed.

Necessity
for
accurate
daily
orders.

226. The absolute basis of this system of individual ledger accounts and records of service, is correct Daily Orders Part II, consequently, Paymasters must insist on obtaining full and complete particulars from Commanding Officers, and if they find such returns unsatisfactory, the matter should be brought to the attention of the O. C. Division or District, in order that steps may be taken to remedy such defects.

Quarterly
Ledger Ac-
counts; how
prepared.

227. A quarterly ledger account, Form D-876, is to be compiled in the Paymaster's office for each unit of the Permanent Force in the Division or District, for transmission to Militia Headquarters. This ledger account will be compiled from the individual accounts, Form D-893, and provided the entries in abstract of quarterly ledger account as to issues of cash, etc., are kept posted to date, it will not be necessary to insert names, etc., until the end of each quarter. It is not necessary to compile ledger account D-876 in duplicate, but a copy of the summary accounts on last folio should be posted in petty ledger to account for advances made to Company Commander.

When the quarterly ledger account has been compiled, the accounts shown therein are to be checked with individual accounts in records of service and

pay, Form D-893, and any errors corrected before the accounts are forwarded to Headquarters.

The names of the non-commissioned officers and men are to appear in the quarterly ledger account in the same order as shown on the monthly pay-list for the first month of the then current quarter.

228. All quarterly ledger accounts, with Pay-lists and other supporting vouchers, to be detailed on the back of Form D-876, are to be forwarded so as to reach the Assistant Paymaster General's Office not later than the 25th of the month following the close of each quarter.

Transmission
to Head-
quarters.

229. All small detachments of Permanent Force, particularly those serving at Division and District Headquarters, are to be entered on one pay-list and quarterly ledger account, and the Paymaster of each Division or District will be required, so far as pay and allowances are concerned, to act as Accountant for these details.

Ledger
Accounts
of small
Detach-
ments, &c.

The units to be taken on this ledger account for pay, etc., are as follows:—

(a) All N.C.O. Instructors in the Division or District belonging to the Instructional Cadre, Physical Training Staff, Signalling and Musketry Staff.

(b) Detachments of C.A.P.C. and C.M.S.C.

(c) Any other units such as R.C.E., C.P.A.S.C., P.A.M.C. and P.A.V.C., at those stations where only two or three N.C.O.'s and men are stationed in the Division or District.

230. The Paymaster will requisition for funds as necessary, in the usual way from his ordinary Divisional or District account, to pay these details, and he will make such arrangements as will best suit local conditions to pay these N.C.O.'s and men, either monthly, semi-monthly or weekly.

Paymaster
as Account-
ant for
small De-
tachments.

Paymasters will pay the N.C.O.'s and men by official cheque, using the yellow cheque form similar to those supplied for camp credits, and the paid cheques are to be forwarded to Headquarters as vouchers in support of the payments, and as far as practicable they should accompany the quarterly ledger.

In many cases, such as C.A.P.C. and C.M.S.C., where the N.C.O.'s and men are serving in the Divisional Offices, payment could be made in cash and thereby reduce the number of cheques drawn.

Bank Account for Miscellaneous Details.

231. The Paymaster will open a separate account in the local branch of the Bank of Montreal for "Miscellaneous Details, Permanent Force," and all cheques issued against this account are to be stamped with this designation across the face, under "Militia and Defence."

The Paymaster will obtain the necessary funds for this account by issuing cheques as required from his letter of credit, payable to the Local Manager, Bank of Montreal, for account of Miscellaneous Details, Permanent Force.

Designation Details of Ledger Account.

232. The ledger account and pay-list are to be marked Miscellaneous Details, Permanent Force" and in order that the expenditure chargeable against each unit may be available for compilation of annual reports, the accounts for men of the several corps, etc., should be kept distinct in the ledger account by leaving a few lines, between each corps, or in some cases it may be found more convenient to keep them on separate folios. This, of course, will not be necessary in the pay-list. At the end of the quarter, a statement is to be prepared and attached to the ledger account showing in detail the amount paid to each unit, and in the case of Instructors each branch to be shown separately. This statement to show pay, etc., under the several headings: Regimental, Corps Pay, etc., etc., and Allowances, Lodging, Rations, Fuel, etc.

Daily Orders required.

233. To ensure accuracy, it is essential that Daily Orders, Part II, should be obtained each week and at the end of the month from the officers under whom the men are serving, and that a "Nil" return should be sent without fail when no orders are issued.

Clothing Account for Details.

234. As regards charges for issues of clothing, the officers under whom the N. C. O's and men are serving will be responsible for forwarding Issue Rolls, etc., to the Paymaster, in order that the latter officer may insert necessary charges in the Pay-list. Any payments to N. C. O's and men, etc., in connection with clothing accounts will be made by the Paymaster in the same way as the payments referred to in Article 230. The necessary funds being obtained from Clothing and Necessary Vote and paid into the Bank of Montreal account, as detailed in Article 231 for pay accounts.

235. The Paymaster must keep a cash account in Cash Book Militia Book No. 4 (late No. 69), to account for all money received and expended on this account.

236. The Paymaster will see that the pay-list is complete in every particular, and that the totals of the cash payments and bills, etc., agree with the corresponding figures in the statement of cash received and disbursed by the Company Commander.

Paymaster's audit of Pay-Lists.

The Paymaster will also check the Clothing Account for each man in the pay-list, and ascertain that all issues of clothing on repayment, as shown on Form C-614 or C-512, have been duly charged against the account, and he will also be careful to see that the charges shown on C-614 or C-512 for regimental necessities on repayment have been duly credited to the public.

237. The rations account in monthly payroll is to be carefully checked against the casualties shown in Part II, Daily Orders, and also with the Allowance Form D-807, in order to ascertain that the correct amount of rations have been claimed for the Company.

Audit of rations.

238. For the purpose of checking establishments, etc., men temporarily transferred to another unit for pay, etc., will continue to be shown on their own unit's ledger account, and on the ledger account of the unit to which the man is temporarily attached; his name will be shown in red ink, and care must be taken not to include the man in the strength of the latter unit, as he has already been accounted for in the strength of his own unit.

Establishments.

239. The Extra Duty Pay and Allowance Form D-807 is to be checked by the Paymaster, to ascertain that the amounts paid and claimed are correct. Should any errors be discovered, the Paymaster will notify the Company Commander on Form D-801, and in the case of allowances for underpayment, or disallowances for overpayments of Extra Duty Pay and Allowances, the following procedure should be followed:—

Audit of Extra Pay and Allowances and Adjustments.

For underpayments, the amounts allowed should be shown in the proper column to which they refer, i.e. Rations, Fuel, etc., as the case may be, separate and distinct from the current month's claim, with notation in the Remarks Column referring to the

Paymaster's observation, (No. and date), allowing the amount so claimed.

For overpayments, deductions on account of Paymaster's disallowances and overpayments will be shown in red ink in column 20, (revised Form D.-807) and care must be taken to only show the net amount due in column 21. Reference to the Paymaster's observation calling for the recovery of the overpayment must be given in the Remarks Column.

It will only be necessary to charge overpayments of Extra Duty Pay and Allowances in the Ledger Account when a man has not a sufficient amount due to him on D.-807 from which the deduction can be made.

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PART X.

PERMANENT SCHOOLS OF INSTRUCTION,
SCHOOL OF MUSKETRY, PROVISIONAL
SCHOOLS, ETC.System
of Pay,
Officers,
N.C.O.'s
and Men
attached
for In-
struction.

250. The system of pay accounts, and the instructions relative thereto regarding Pay-Lists and accounts of N. O. O's and Men, Permanent Force, as contained in Part IX of these Instructions, are generally applicable to Officers, N. C. O's and Men of Active Militia attached to Permanent Schools of Instruction, except that Quarterly Ledger Accounts are not required. Pay-Lists, M.F. D-888, will be used for this purpose for all ranks.

Instructions
regarding
payments.

251. Paymasters will be governed by the Annual Classification of Expenditure, as published in Militia Orders, regarding payments to be made out of "Schools of Instruction" Vote, or otherwise as the case may be, but in order that the expenditure may be made a charge against the proper Division or District, the following instructions are to be observed:—

Permanent Schools.

At Per-
manent
Schools.

(a) Pay and Allowances of Officers and Men, Active Militia, attached to a Permanent Unit for duty, including a course of instruction, or for a course of instruction only,—to be claimed on Pay-Lists of Attached Unit, and paid by Paymaster of Division or District in which School is stationed.

(b) Travelling Expenses of Officers and Men, Active Militia, attached for duty or instruction proceeding to and from Permanent Schools of Instruction,—to be paid by Paymaster of Division or District in which School is stationed.

Provisional and Signalling Schools.

Provisional
and
Signalling
Schools.

(a) Pay and Allowances and travelling expenses of Officers and N. C. O's, Active Militia, acting as instructors, etc., at Signalling Schools,—to be paid by Paymaster of Division or District in which School is held.

(b) Any authorized allowances to officers and men, Active Militia, attending Provisional Schools and Signalling Schools; also their incidental travelling expenses to and from the School and Subsistence Allowance while there,—to be paid by the Paymaster of Division or District where School is held, and in the case of officers and men belonging to other Divisions or Districts, the Paymasters paying the claim will notify the Paymaster, or Paymasters of other Divisions or Districts concerned of the payments made.

School of Musketry.

(a) All claims for Pay and Allowances of Officers, School of N. C. O's and Men attending this School, travelling Musketry, expenses to and from the School, as well as all claims for supplies (other than stores) are to be paid by the officer acting as Paymaster of the School of Musketry.

At Royal Military College, Kingston.

(a) The pay of officers of the Permanent Staff At Royal attending the Royal Military College at Kingston for course of instruction, promotion examination, etc., will be dealt with in the same manner as provided for Officers of the Permanent Force in "NOTE" to Article 65 of these Instructions.

(b) The pay of Officers of the Active Militia attached to a Permanent Unit for duty or instruction, and attending the Royal Military College during such attachment, will continue to draw their pay and any additional allowances to which they may be entitled while at the R.M.C., through the Permanent Unit to which originally attached; except that officers of the Active Militia attached to the Royal Canadian Artillery for duty or a Long Course are to be considered as attached to the Headquarters of the Regiment at Quebec throughout the entire period, and will therefore draw their pay, and whatever allowances they are entitled to from the Paymaster 5th Division, on a Pay-List prepared at the R.C.A. headquarters.

PART XI.

ORDNANCE VOUCHERS, ETC.

Ordnance
Vouchers.

252. Issues from Ordnance Depots, in so far as Paymasters are concerned, are of two classes, viz: "on payment" and "on repayment" (see paras. 448 and 448a, Regulations for Canadian Ordnance Services, 1908).

Issues on
payment.
Deposit
Receipts.

253. In the case of issues "on payment," Ordnance Officers will obtain a deposit receipt in favour of the Receiver General for the amount called for, and will forward the same to Division or District Paymaster, attached to Priced Voucher (M. F. D-825), in triplicate, for action. On receipt of this voucher, the Paymaster will check the details and verify the amount with the Deposit Receipt; and after filling in the number, bank and date of the Deposit Receipt thereon, he will sign the certificate and return two copies of the vouchers to the Ordnance Officer. The third copy will be forwarded to Militia Headquarters with the Deposit Receipt at the end of the month (see Part V regarding Refunds).

Issues on
re-payment.
Stoppage
from
Annual
Allowances,
&c.

254. In the case of issues "on repayment," Ordnance Officers will forward Cash Debit Vouchers (M. F. D-871), in quadruplicate, to Division or District Paymaster for certificate as to where payment will be found. After filling in, and signing, the certificate, Paymasters will return two copies to the Ordnance Officer, retaining the third copy to support the stoppage, and passing the fourth copy to the Officer in charge of Inspections to accompany the Inspection Report, Form C-508, when forwarded to Militia Headquarters.

As a general rule, the stoppage in the case of Active Militia Units, will be from Annual Allowances for Care of Arms, etc., and will be for stores and equipment found damaged or deficient at Annual Inspection, at transfer or after annual training. One copy of the Cash Debit Voucher must accompany the Abstract Form D-860 and vouchers when the annual allowances are paid. In cases where there are no allowances accruing to the Officer

concerned, or where the deficiencies exceed the allowances, Paymasters will endeavour to collect the balance due in cash; failing this they will report the matter at the earliest date to the Officer Commanding the Division or District. Stoppages from individuals or units of the Permanent Force will be made on monthly Pay-List, and M. F. D-871 will be attached thereto in support of the stoppage.

255. The Cash Debit Vouchers are to be signed and returned immediately after receipt, as directed in previous Article, and are not to be held over, even though the officer responsible has not sufficient allowances due to him to meet the charges shown on the voucher. In such cases, the Paymaster will note on the Cash Debit Voucher what action has been taken to obtain settlement before returning the copies to Ordnance Officer and the Inspecting Officer.

256. If any charges in connection with deficiencies, etc., have not been recovered by the end of the Financial Year, the Paymaster will forward a statement of all outstanding deficiencies to the Accountant and Paymaster General, showing number and date of C.D.V., total charges, amount recovered and amount still due, with report as to what action has been taken to obtain settlement.

257. Paymasters will keep a register in their offices of all Priced or Cash Debit Vouchers received by them, which should contain the following particulars:—

- (a) Issue Voucher, number and date.
- (b) Paymaster's number and date of receipt (Each copy of voucher will be stamped with office dating stamp and Paymaster's number entered therein).
- (c) Regiment or Corps and Squadron, Battery or Company, etc.
- (d) Amount.
- (e) How recovered.
- (f) Date of return to Ordnance Officer.
- (g) Date forwarded to Militia Headquarters.

Cash Debit
Vouchers
not to be
held over.

Uncompleted
C.D.V.'s at
end of
Financial
Year.

Register of
Cash Debit
Vouchers,
&c.

PART XII.

REGIMENTAL PAYMASTERS, ACTIVE MILITIA.

Appoint-
ment, and
Quali-
fication
Promotion.

258. Regimental Paymasters, where authorized, will receive the honorary rank of Lieutenant on appointment, and before being recommended for promotion to higher rank, will require to have attended one annual training as Paymaster for the full period of training, and to be certified by the Division or District Paymaster as being fully qualified to perform the duties of a Paymaster. (M.O. 20 of 1911, and para. 192 K.R. and O., 1910).

Respon-
sibilities.

259. Regimental Paymasters will make themselves thoroughly acquainted with the regulations governing pay and allowances, and the amendments thereto issued from time to time, and will be responsible to the Commanding Officer for all matters relating to the pay and annual allowances of their Corps.

Annual Training in Camp.

260. The following instructions are issued for the guidance of Regimental Paymasters attending annual training with their Corps in Camp:—

Before
proceeding
to Camp.

Before proceeding to Camp, Paymasters will provide themselves with, or arrange for access, to the following books, orders, etc., to assist them in the proper discharge of their duties:—

- (1) Memorandum for Camps of Instruction for the then Current Financial Year. (This is usually issued with Militia Orders a short time before the opening of Camps in each year).
- (2) Pay and Allowance Regulations.
- (3) Militia List, last quarterly issue.
- (4) Establishment for the Canadian Militia for the current Financial Year. (Published with General Orders about 1st April in each year).
- (5) Complete fyle of General Orders for current calendar year. These should carefully be perused and all appointments, promotions and confirmations of rank published after the date of the last Militia List and affecting the Regiment or Corps to which the Paymaster belongs, should be noted and

posted into Militia List to bring it up to date. All orders regarding pay, establishments, etc., should also be noted and posted into the publications affected.

(6) Complete fyle of all Militia Orders for current calendar year. These should be carefully read and all orders relating to Camps generally, more especially those affecting the particular Camp to be attended and the Regiment or Corps to which the Paymaster belongs, are to be noted and conspicuously marked for reference.

261. After arrival in Camp, the following procedure should be observed:—

After
arrival in
Camp

(1) Regimental Paymasters will procure from the Adjutant, or officer acting as such, a complete list of all officers of the Regiment present in Camp, and the Squadron, Company, etc., to which each is posted. They should then satisfy themselves that all officers are properly gazetted to the rank or appointment as claimed for them on this list, and that those officers recorded as Lieutenants are duly qualified. Verbal statements from officers that they have been appointed or promoted, or that they are qualified for the rank claimed, should not, in itself, be accepted as authority for drawing pay for such rank.

(2) Regimental Paymasters will also procure from officers commanding Squadrons, Companies, etc., a complete list, with initials and rank, of the N.C.O.'s and men of the Squadron, Company, etc. The men employed as cooks, grooms, batmen, etc., must be clearly recorded as such. A similar list of the Staff, N.C.O.'s and men will be obtained from the Adjutant. These lists will be prepared on Target Practice Returns (M. F. B-282), in triplicate, and must be certified to by the Officer Commanding Squadron, Company, etc., as being correct. One copy of these lists will be retained for use in the compilation of the Pay-Lists, the other two copies will be at once passed to the Camp Musketry Instructor through the Camp Paymaster.

(3) Regimental Paymasters will further procure from Officers Commanding Squadrons, Companies, etc., M.F.D.-891, duly certified to as to qualifications of Non-Commissioned Officers of the Squadron, Company, etc., as called for in Article 335 P. and A. Regns.

1912. Should the qualifications not comply with the Regulations, pay for the lower rank only can be claimed. In the case of N.C.O.'s presenting themselves for examination at Camp, as is provided for in the Regulation above quoted, a list of the successful candidates will be published in Camp Orders, and a copy of the order must be attached to the Pay-lists.

Preparation of Pay-Lists.

262 Regimental Paymasters will prepare the Pay-lists for the Staff and Squadrons, Companies, etc., using the lists above referred to as the foundation thereof. They will fully complete the columns for "Rank," "Name," "Period," "Pay of Rank," "Pay for Horses" (mounted Units and Infantry Staff) and "Any Additional Allowances." The columns for "Efficiency Pay" and "Total Amount due each person," will be filled in by Camp Paymasters. The Pay-lists will be prepared in triplicate, one copy (which need not be signed) is to be retained for regimental records.

Composition of Pay-Lists, Order of names, &c.

263. The Regimental Staff Pay-list should contain the names of all Staff Officers and Non-Commissioned Officers in order as they appear in the Establishment, followed by the Signallers, Stretcher Bearers, Bandmen and Batmen. The Squadron, Company, etc. Pay-lists should contain the names of the Officers and Non-Commissioned Officers in order of seniority of rank, followed by Privates, Gunners, Drivers, Artificers, Trumpeters, Buglers and Batmen in alphabetical order, by groups. The Squadron, Company, etc., cooks, batmen or grooms must be clearly designated as such on the Pay-lists.

Points to be observed.

264. Regimental Paymasters will be careful to observe:—

(1) That the authorized establishment of the various ranks is not exceeded.

(2) That the rates of pay claimed are in accordance with the regulations.

(3) That pay is not claimed for any man whose name is not on the Service Roll of the Corps, or who is not present in Camp.

(4) That pay is claimed only for the number of days authorized for the training of the Corps, except for the Quartermaster and his advance party for whom pay and subsistence allowance for an extra

day (or days when necessary) may be drawn. Pay for horses with advance parties for the extra day or days is not allowed,—see Art. 374, P and A. Regulations.

(5) That pay for officers and men who report for duty after Camp opens is claimed only from the date upon which they are taken on the strength in Camp Orders. Stoppages for days of absence on leave during Camp will be made by Camp Paymaster, from Camp Orders, in column for that purpose.

(6) That pay for Non-Commissioned Officers, men and horses struck off the strength in Camp Orders as being physically unfit, is not claimed beyond the day so struck off.

(7) That all allowances due under the Regulations are duly claimed for, if actually and properly earned. The allowance in lieu of rations 25 cents, and forage 35 cents, for last day of Camp, may be drawn for all ranks, except for the Quartermaster and the party assisting him on the last day, for whom subsistence allowance, under Article 388 (b) P. and A. Regulations, will be claimed on a separate Pay-List submitted by the Quartermaster or officer in charge of the Party.

(8) That all Pay-Lists are properly signed by every officer, N. C. O. and man, or marks duly made and witnessed in cases where men are unable to write; and that all certificates on Pay-Lists and other vouchers are duly signed, and the latter attached to Pay-Lists.

265. Regimental Paymasters are responsible that all Pay-Lists are completed at the earliest possible date and two copies of each forwarded to the Camp Paymaster in time to enable that officer to audit them and issue cheques before the close of the Camp. Completion and rendering of Pay-Lists.

266. In Corps where a Regimental Paymaster is not authorized, Commanding Officers will make arrangements for the duties to be carried out, in accordance with the above instructions, by an officer or non-commissioned officer of the Corps. Where no Regimental Paymaster is authorized.

City Corps Training at Local Headquarters.

267. Paymasters of City Corps training at Local Headquarters will be governed generally by the foregoing instructions for Paymasters of Corps training towns. General Instructions.

in Camp. There are, however, many references which are not applicable to the former, owing to the different conditions prevailing, and City Corps Paymasters will be able to determine to what extent the application can be made.

Responsi-
bilities of
Paymasters.

268. Paymasters of City Corps are responsible to the Commanding Officer for the proper and efficient preparation of the Annual Drill Pay-Lists of the Corps, and that these are completed and forwarded to the Division or District Paymaster promptly on the completion of Annual Training in each year, in any case not later than 31st December.

Annual Reports on Regimental Paymasters.

Annual Re-
port by
Division or
District
Paymasters.

269. Supplemental to the Annual Report, as provided for in para. 1475 K. R. and O., 1910, Division or District Paymasters will submit a report through the O. C., Division or District, on all Regimental Paymasters at the conclusion of annual training in each year. This report will state whether or not the Paymasters in question are capable and efficient as such, and whether they have been attentive and efficient in their duties.

PART XIII.

CAMP PAYMASTERS' DUTIES.

270. Camp Paymasters are, as a rule, appointed from the Canadian Army Pay Corps, and as such will be familiar with the regulations governing pay and allowances of the Active Militia training either in Camp or at Local Headquarters. Attention is, however, called to Part XII of these Instructions, "Regimental Paymasters, Active Militia," as the instructions therein contained are, to a large extent, also applicable to Camp Paymasters.

Appoint-
ment of
Camp
Paymasters.

271. Before proceeding to place of encampment, Camp Paymasters will prepare an estimate of the amount of cash required for pay, supplies and all other charges on account of the Camp, and will forward a requisition for the necessary funds, to Militia Headquarters. These funds will be placed to the credit of the Camp Paymaster at a local bank, and the accounts are to be kept entirely separate from the regular accounts of Division or District Paymasters.

Requisi-
tions for
Funds

272. Camp Paymasters, with their office staff, will proceed to Camp the day before the opening thereof, in order to establish their offices before the arrival of the troops.

Proceed-
ing to
Camp.

273. Camp Paymasters will muster the Quartermaster's Advance Parties on the morning of the first day of Camp, prior to the arrival of the main body of troops. Nominal Rolls of the Advance Parties, for use by Camp Paymasters at such musters, will be handed to Camp Headquarters Office by Regimental Quartermasters on the day of their arrival.

Muster of
Advance
Parties.

274. Camp Paymasters will, under direction of Camp Commandant, conduct muster parades of all regiments and units in Camp, as required by Article 306, P. and A. Regulations, 1912.

Muster of
all troops
in Camp.

275. On the day after the arrival of the troops, Camp Paymasters will summon to their office, all Regimental Paymasters, or officers acting as such, and all Pay-Sergeants, for the distribution of Pay-

Instruc-
tion to
Regimental
Pay-
masters, &c.

Lists and other necessary forms, and for the issuing of any instructions and information as may be necessary.

Musketry
Return
Forms
for use
of Camp
Musketry
Instructor.

276. It will be the duty of Camp Paymasters to see that the lists, referred to in instructions to Regimental Paymasters, of the N.C.O.'s and men of Regimental Staffs, Squadrons or Companies of Cavalry and Infantry Regiments are prepared, in triplicate, on Target Practice Returns (M. F. B-282), and that the same are certified as being correct by O. C. Regiment, Squadron or Company respectively. On receipt of these completed lists, Camp Paymasters will forward two copies thereof to the Camp Musketry Instructor for record thereon, by that officer, of the musketry scores obtained as the shooting progresses. Upon completion of the musketry practice at one and two hundred yards by each Corps, the Camp Musketry Instructor will return to the Camp Paymaster one copy of these Musketry Returns for use in compiling efficiency pay on the Pay-Lists of the various units.

Preparation
of
Camp and
Brigade
Staff
Pay-Lists.
Pay-Lists
of Markers.

277. The Pay-Lists for Camp Headquarters Staff and Subordinate Staff, Cavalry and Infantry Brigade Staffs will be prepared under the supervision of the Staff Officers concerned.

278. The Pay-Lists for extra pay of 25 cents per diem for men employed as Markers at Rifle Ranges (Art. 389 of P. and A. Regns.), will be prepared and certified to by the Camp Musketry Instructor.

Subsistence
Allowance
Claims for
Gr. Mr.
Parties.
Cheque
Books.

279. The claim for Subsistence Allowance for Party assisting Quartermaster on the last day of Camp, will be prepared by Regimental Quartermasters, or officer in charge of Party.

280. Camp Paymasters will apply to the Accountant and Paymaster General in sufficient time before Camp, to be furnished from Militia Headquarters with special cheque books. Rubber stamps for the Camp and Year will also be supplied, and all cheques must be stamped before use.

After all claims have been paid and the Camp Account has been closed, the remaining unused cheques must be returned to Militia Headquarters.

Issue of
Cheques
at Camp.

281. Pay cheques will be issued by Camp Paymasters, as follows:—

(a) For Camp Headquarters Staff, separate cheques for each officer, and one cheque to the Camp Commandant, or officer designated by him, for the amount of the pay of the N. C. O.'s and men of that Paylist.

(b) For the amount of Cavalry and Infantry Brigade Staff Paylists, to the Officer Commanding the Brigade.

(c) For the amount of Regimental Staff Paylist, to the Officer Commanding the Regiment.

(d) For the amount of Squadron, Battery, Company etc., Paylist, to the Officer Commanding Squadron, Battery, Company, etc.

(e) For the amount of Markers' Paylist, to the Camp Musketry Instructor.

(f) For subsistence allowance claim of Quartermaster and party remaining after main body, to return stores, etc., on last day of Camp, to the Quartermaster or officer in charge of Party.

282. The system of accounting for Camp Credits Account will be the same as is at present in general use for Division and District Paymasters' regular accounts, as follows:—

(a) Abstracts on M.F. D-812 are to be prepared for all payments.

(b) Statement of Cheques Issued, on M.F. D-870, is to be forwarded to Militia Headquarters at the close of each day.

(c) Statement of Expenditure, M.F. D-826, with abstracts and all original vouchers, (except Paylists) is to be forwarded to Militia Headquarters not later than seven days after close of Camp.

(d) Financial Statement, M.F. D-835, is to be forwarded at the same time as Statement of Expenditure.

NOTE.—As the Camp Credit is an actual cash deposit in the local bank, and not merely a letter of credit on the Bank of Montreal, Ottawa, any refunds received on account of overpayments or irregular payments at Camp, will be deposited by Camp Paymaster in the Local Bank, instead of being refunded to the credit of Receiver General.

(e) After Camp, a Monthly Statement of Cheques issued, on M.F. D-870, together with Statement of Expenditure, M.F. D-826, and all abstracts and vouchers, are to be forwarded every Saturday to Militia Headquarters until the account is finally closed.

(f) Original Paylists, with Target Practice Returns, M.F. D-282, and Qualifications of N.C.O.'s, M.F. D-891, are to be forwarded to Militia Headquarters not later than one month after the close of Camp, together with analysis for each regiment of corps on M.F. D-868, and one copy of Camp Daily Orders. If desired, the duplicate Paylists may be retained for two months further for reference purposes, if necessary, but care must be taken that no alterations in these duplicates are to be made after the originals have been forwarded.

(g) As it is desirable that all claims connected with a Camp of Instruction should be paid from one account only (the Special Camp Credit Account), and to avoid, as far as possible, the payment of any such claims out of the regular Division or District Account, Paymasters may retain a small balance at credit of their Camp Account for one month after close of Camp from which to pay any Supplementary Claims that may arise. For this reason, also, Camp Credits and cheque books should be requisitioned for in advance of the opening of Camp from which to pay any preliminary claims that may arise.

At the end of one month, Camp Accounts are to be closed and the statement, together with paysheets, vouchers, etc., forwarded to Ottawa.

If, at the expiration of one month, there are bills unpaid, supplementary credits can be obtained, in which case a supplementary statement of account is to be rendered as early as possible.

PART XIV.

PAYMENT OF TROOPS IN AID OF CIVIL POWER.

283. When the Militia are called out in aid of the States of Civil Power, they will receive the rates of pay and Pay, &c. allowances laid down in Pay and Allowance Regulations, Part XIV.

Subsistence Allowance under Section 89 of the Militia Act will be drawn unless the Municipality or Corporation concerned makes provision for Subsistence, as well as lodging and stabling, during the period of such duty.

284. With reference to Section 90 of the Militia Act, as payment for this duty is usually made, in the first instance, out of the Consolidated Revenue Fund, Paymasters will, after consulting the Officer Commanding Division or District, apply to Militia Headquarters for instructions as to funds to be used for this purpose. They will, at the same time, forward to the Officer in Command of the troops at the scene of the disturbance, the necessary Paylists, Form D-837, etc., with full instructions as to the rates of pay and allowances to be drawn. Funds to be used for payment of claims.

285. As a general rule, payment for this service will not be made until the duty has been completed; Issue of Pay. but Paymasters are authorized to make advances during the period of the service on account of the Advances. pay, etc., of the troops, should such be necessary.

286. All expenditure in connection with the employment of troops in aid of the Civil Power is to be kept in a separate column in the Daily Expenditure Book, headed "Aid to Civil Power at.....", and care must be taken to use the same designation on abstracts, etc. Account- ing for ex- penditure.

All transport warrants for railway and steamship services in connection with the service, must be clearly designated for the special service on which employed.

When the service has been completed, and all payments have been made, a complete statement of all expenditure, and any payments made by the Municipality concerned, is to be forwarded to Head-

quarters, together with estimated cost of Transport Warrants issued, as bills for the latter will be settled at Headquarters, and a copy of the same should be forwarded by the Officer Commanding Division or District, to the Municipal authorities responsible for the expenditure.

Recovery
of ex-
penditure.

287. The necessary action for recovery of expenditure incurred in connection with the above service will be taken at Militia Headquarters.

PART XV. APPENDIX I.

Scale of maximum payments which may be made to N.C.O.'s and men weekly. (See Part IX.)

Men drawing 40 cents per diem	...	\$ 2 75
" 50	"	3 25
" 55	"	3 75
" 60	"	4 00
" 65	"	4 50
" 70	"	4 75
" 75	"	5 00
" 80	"	5 50
" 85	"	5 75
" 90	"	6 25
" 95	"	6 50
" \$1 00	"	7 00
" 1 05	"	7 25
" 1 10	"	7 50
" 1 15	"	8 00
" 1 20	"	8 25
" 1 25	"	8 75
" 1 30	"	9 00
" 1 35	"	9 25
" 1 40	"	9 75
" 1 45	"	10 00
" 1 50	"	10 50
" 1 55	"	10 75
" 1 60	"	11 00
" 1 65	"	11 50
" 1 70	"	11 75
" 1 75	"	12 25
" 1 80	"	12 50
" 1 85	"	12 75
" 1 90	"	13 25
" 1 95	"	13 50
" 2 00	"	14 00

The above amounts of daily pay include Artillery, Engineer and Corps Pay, but not extra duty pay or allowances.

PART XVI.

STANDING ORDERS OF THE CANADIAN ARMY
PAY CORPS.Adminis-
tration.

(1) The Canadian Army Pay Corps will be administered by the Assistant Paymaster General under the direction of the Paymaster General.

Distribu-
tion of De-
tachments.

(2) Detachments of the Canadian Army Pay Corps will be stationed at Militia Headquarters, at the headquarters of each Division or District, and at such other places as the requirements may warrant.

Duties of the O.A., C.A.P.C. and A.P.G.

Publica-
tion of
Orders.Duties as
Assistant
Paymaster
General.

(3) The Officer Administering the Canadian Army Pay Corps, as such, will be guided by the King's Regulations and Orders for the Army, the King's Regulations and Orders for the Canadian Militia, The Army Act, and he will be charged with:—

(a) The publication of Corps Orders from time to time as may be necessary.

(b) As Assistant Paymaster General he will be responsible for the proper performance, in his office, of the following duties:—

Audit the pay accounts of the Permanent Staff and Permanent Force.

Audit of the Paylists of the Active Militia at annual training and for special services.

Audit of Paylists and Accounts of Schools of Instruction.

Audit of Paylists and Accounts for Cadet Services.

Audit of Clothing Accounts and Allowances of Permanent Force.

Audit of Accounts for Allowances, Active Militia. Personally attends to all correspondence in connection with the above services.

Preparation and amendment of all printed forms and regulations in connection with the above services.

Preparation of Estimates and compilation of annual statistical statements in connection with the above services.

The computations of pensions and gratuities of officers and men of the Permanent Force.

The charge of the pay and clothing accounts of all non-commissioned officers and men of Permanent Force employed at Ottawa.

(c) As Assistant Paymaster General he will take charge of all pay and other accounts in connection with Petawawa Camp, and make provision for the performance of Camp Paymaster's duties thereat.

(d) He will also arrange for a supply of officers and non-commissioned officers, as necessary, for pay duties at the various annual training Camps of the Active Militia.

(e) He will, when required by the Accountant and Paymaster General, inspect the Pay Officers at the various stations.

(4) One detachment of the Canadian Army Pay Corps at Militia Headquarters will be at the disposal of the Assistant Paymaster General for the performance of the duties above referred to. A clerk from this detachment will also be supplied to perform the duties of Pay Sergeant at the School of Musketry when course is held at Ottawa.

(5) A separate detachment of the Canadian Army Pay Corps, to the number provided for in published Establishment, will be detailed for duty in the Stores Audit Division of the Accounts Branch, and will be at the disposal of the Officer in charge Stores Audit, but will be under the Officer Administering the Corps, A.P.G., in all matters relating to discipline, pay and clothing, etc.

Officer in charge of Detachment at Militia
Headquarters.

(6) An Officer of the Canadian Army Pay Corps will be in charge of the Detachment at Militia Headquarters. He will perform the duties of Officer Commanding the Detachment, and as such will be directly responsible to the O.A., C.A.P.C., for the Command and Administration of the unit as laid down in K.R. and O. for C.M., 1910, para. 63, etc.

(7) He is responsible for the maintenance of discipline and the proper military spirit within the Detachment, and that the men are uniformly clothed and always neatly and correctly dressed. At least once in three months he will parade the Detachment

Annual
Training
Camps.Inspection
of Detach-
ments.Detach-
ments at
Militia
Head-
quarters.Stores
Audit
Division.Duties as
O. C. De-
tachment.Mainte-
nance of
Discip-
line, &c.

in Marching Order, and personally inspect the arms, accoutrements and kits.

Clerical
and other
duties.

(8) He will be responsible that the clerical and other office duties required of the Detachment are duly and properly carried out.

Assists
A. P. G.

(9) He will personally assist the Assistant Paymaster General with correspondence and office matters generally, and will be available for Camp Paymaster's duties at Petawawa and elsewhere.

Officers in charge of Detachments at Division and District Headquarters.

Duties as
O. C. De-
tachment.

(10) Division and District Paymasters will be, ipso facto, the Officer Commanding the Detachment of the Canadian Army Pay Corps at the headquarters of their respective Division or District; and as such, the duties and responsibilities of Officer in charge of Detachment at Militia Headquarters, in so far as the command of the Detachment is concerned, are applicable to them.

Duties as
Division or
District
Paymaster.

(11) The duties as Division or District Paymaster are set forth at length in Financial Instructions, and all officers are required to make themselves thoroughly conversant with the instructions therein referred to.

Corps Records and Custody of Documents.

Attestation
Papers.

(12) Original attestations will be kept in the office of the Officer Administering C.A.P.C., and the duplicates will be in the custody of the Officer Commanding the Detachment to which the N.C.O. or man is posted.

Casualties.

(13) All casualties affecting a soldier's service, etc., will be published in Corps Orders and Detachment Daily Orders Part II, and the necessary entries made on the documents as the casualties occur.

Addresses
next of kin.

(14) The names and addresses of next of kin should be verified annually, by the O.C. Detachment in which the man is serving, and notification of any change of address sent to O.A., the Corps.

Non-
effective
documents.
Corps
Documents.

(15) A soldier becoming non-effective, his documents will be dealt with as directed in para. 1515 K.R. and O. for C.M., 1910.

(16) The officer in command of the Detachment is responsible that all corps documents are written up from time to time and the entries thereon correctly

made. When a non-commissioned officer or man leaves the station, his Attestation Paper, etc., will be brought up to date and all documents transferred to the officer in command of the Detachment to which he proceeds.

When a non-commissioned officer is promoted to Warrant Rank, his corps history sheet will be completed up to date and forwarded to O.C., C.A.P.C.

(17) The married roll of the Corps will be kept by the O.A., C.A.P.C., at Militia Headquarters, and all applications for permission to marry, and to be borne on the Married Establishment, must be submitted to him for approval. Attention is specially directed to the King's Regulations and Orders for the Canadian Militia regarding marriage without leave.

Married
Roll.

(18) Deaths of soldiers' wives, and births and deaths of soldiers' children, will be reported to the O.A., C.A.P.C., immediately they occur, and such events will be recorded on the man's military history sheet.

Families.

(19) One month prior to the termination of any men's engagement, the Officer Commanding Detachment will forward a special report to the Officer Administering Canadian Army Pay Corps on the man's conduct and ability, stating whether he desires to re-engage, and if so, whether the same is recommended.

Re-engage-
ment.

(20) Annual confidential reports on the warrant officers, non-commissioned officers and men serving in Pay Offices at Divisional and District Headquarters, will be forwarded, on M. F. B-349 and Form Appendix III, to the Officer Administering C.A.P.C., Militia Headquarters, Ottawa, on or before the first January of each year.

Confiden-
tial
Reports.

A similar report will also be forwarded to the Officer Administering C.A.P.C. whenever a Warrant Officer, Non-Commissioned Officer or man is transferred to another station.

Confidential reports on officers serving under a Divisional or District Paymaster will be forwarded to the Officer Commanding the Division or District in accordance with King's Regulations and Orders for the Canadian Militia.

(21) All Non-Commissioned Officers and men below the rank of Staff Quartermaster Sergeant will be examined annually in the month of March, to ascer-

Examin-
ation.

tain their knowledge of the duties required. The paper for such examination will be set by the Assistant Paymaster General.

Promotion.

(22) Under ordinary circumstances men will be required to serve three years in the rank of Sergeant before promotion to Staff Sergeant, and three years in the latter rank before promotion to Staff Quartermaster-Sergeant.

Exception may be made in the case of those men who display special ability and who have passed a very good examination, and have had previous service before joining the Canadian Army Pay Corps.

No man will be promoted to the rank of Staff Quartermaster-Sergeant unless he is qualified to perform all the duties of Pay Clerk in a Divisional Office. Attention is called to Article 6, Financial Instructions.

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