

## CHAPTER 33

**ACCOUNTING FOR FINANCIAL SERVICES****SECTION 1 - GENERAL****2342.** *(Omitted)***2343. Officers employed on Accounting Duties.***Sponsor: Air CG CRT*

Except as specially provided in para 2346(4) and paras 2433 to 2434, officers employed wholly or partly on public accounting duties at self-accounting units are to be accounts qualified officers of the Administrative Branch or accounts qualified Band D civil servants. The public and service accounting responsibilities attached to specific appointments are detailed in paras 2344 to 2350.

**2344. Accounting Responsibilities of HQ Air CG***Sponsor: Air CG CRT*

The accounting responsibilities of HQ Air CG include:

- (1) Promulgation of policy and instructions for the administration of accounting for Public monies.
- (2) Advising AOCinCs and HQ staff on Public Accounting policy matters.
- (3) On a Lead Command/Common Service basis, inspection and assessment of accounting standards for the Public Account through the SPA Management System and Public Accounts Compliance Reviews of all self-accounting units.

**2344A. Accounting Responsibilities of DACOS Community Support.***Sponsor: Air CG CRT*

The accounting responsibilities of DACOS Community Support include:

- (1) Promulgation of policy and instructions for the administration of accounting for Service Funds.
- (2) Advising AOCinCs and HQ staff on Service Funds policy matters.
- (3) On a Lead Command/Common Service basis, inspection and assessment of accounting standards for Service Funds through Continuous Monitoring, Independent Examinations, Assurance Visits and review of Station Service Funds Audit Board proceedings.
- (4) Policy direction and administration of RAF Central Service Funds.

**2344B.** *(Omitted)***2345. Accounting Duties of SPVA.***Sponsor: DCDS Pers Pay and Charges*

SPVA is responsible for raising and maintaining the pay record for all serving officers, airmen together with associated payment services.

**2346. Public Accounting Organization at Royal Air Force Stations.***Sponsor: Air CG CRT*

- (1) Stations and units which, with the approval of their respective Command, maintain independent public cash accounts, are styled "self-accounting units for cash". Small units, the establishments of which do not provide for accounting personnel are to be parented for accounting purposes by selected self-accounting units.
- (2) At each self-accounting unit an officer, known as the Accounts Operator (OC Accounts Flight), is appointed as a sub-accountant to the Accounting Officers, MOD. He is personally

responsible, subject to the provisions of para 76 and to normal supervision by his superior officers, for the operation of the public bank account, the maintenance of the public cash account (see para **2351** for permissible delegation) and the supervision of personnel engaged on public cash accounting duties. A detailed list of duties and responsibilities appears in para **2350** and JSP 891 Chap 2.

(3) Except as provided by HQ Air CG, only one accounts office (normally referred to as the Accounts Flight), is to be maintained at each station.

(4) Circumstances may arise in which officers other than accounts trained members of the Administrative Branch or an accounts qualified Band D civil servant are required to act as accountant officers or to keep and render public cash accounts for special services; for such cases see para **2433**.

(5) Without prior authority from HQ Air CG, an Accounts Operator (OC Accounts Flight) may not certify, on behalf of the CO (Account Holder), claims, bills or other documents which, under regulations, require the signature of a CO (Account Holder).

**2347. Accounting Duties and Responsibilities of Officer Commanding Administrative Wing/Base Support Wing/Budget Manager.** *Sponsor: Air CG CRT*

The OC Admin Wg or equivalent; exercises general responsibility, through the appropriate chain of command, for the accounting services on his station. The following specific duties may be delegated to him by the CO (Account Holder):

- (1) Responsibility for ensuring that the checks of public cash under para 76(1)(d) and para **76**(3) as ordered by the CO (Account Holder) are correctly carried out.
- (2) Surprise checks of Service funds cash under para 75(5).
- (3) Signing replies to MOD observations on public cash accounts and supporting vouchers. (Applicable to officers of the rank of Wing Commander or above.)

**2348. (Omitted)**

**2349. Accounting Duties and Responsibilities of Officer Commanding Personnel Services Flight.** *Sponsor: PMA(PAC)*

The OC PSF, is responsible, inter alia, for the following:

- (a) Advising SPVA of officers' entitlements to taxable and certain non-taxable allowances.
- (b) Maintenance and accuracy of unit pay records for officers, airmen and liaison with SPVA on pay accounting matters.
- (c) Checking and authorization for payment of travelling, subsistence and other personal claims.

**2350. Accounting Duties and Responsibilities of the Account Operator (Officer Commanding Accounts Flight).** *Sponsor: Air CG CRT*

The Accounts Operator (OC Accounts Flight) is responsible for the following:

- (1) Operation of the public and service funds bank accounts, maintenance of the public