

2359. Drawings from Bank.*Sponsor: Air CG CRT*

Regulations pertaining to this can be found in JSP 891

2360. Public Money not to be Misapplied.*Sponsor: Air CG CRT*

(1) An officer is not to lend or otherwise misapply any public money for which he is accountable; nor is he to exchange any sum or change private cheques except as provided in JSP 891 Annex A to Chapter 7, or advance money against future entitlements out of public funds except as provided in paras **2378** to **2386** (advances of pay to officers), paras **2400** to **2403** and JSP 754 Chap 5 (advances of pay airmen), and JSP 752 (advances of travel expenses), unless specifically authorised to do so by HQ Air CG.

(2) Cheques are not to be drawn on the public account in exchange for service funds except:

(a) If money is urgently needed to replenish the cash holdings of the public account.

(b) Subject to the provisions of para 76(1)(f) excess cash holdings by service fund holders may be exchanged for a cheque drawn on the public account if by so doing the number of visits to the bank by the service fund holder and the OC Accounts Flight can be reduced.

Money belonging to unit funds or private money is not to be accepted except as provided for in (a) and (b) above and in para **2361**.

(3) The public account is not to be used for the transfer of service funds from the UK to units abroad or vice versa nor between one unit or country abroad and another, without the specific approval of HQ Air CG in each case. All such transfers of service funds are normally to be made through banking channels where such are available; public funds cannot accept any liability for losses by exchange which may occur between the date of acceptance and the date of transfer. In those cases where specific HQ Air CG approval is given for surplus service funds to be accepted into the public account abroad to meet part of the normal public cash requirements, financial adjustments will be made by HQ Air CG with the HQ of the organisation concerned unless exceptionally other arrangements are specifically made by HQ Air CG.

2361. (Omitted)**2362. Officer Commanding Accounts Flight to keep Public Cash Book.** *Sponsor: Air CG CRT*

(1) The Accounts Operator (OC Accounts Flight) is to keep a cash book (MOD Form 317 for manual units or SPA daily transactions record sheet for SPA units) in which he is to record all his receipts and payments.

(2) The Accounts Operator (OC Accounts Flight) is to be personally responsible for the safe custody of the public cash book. Except on the occasions of the inspections of public cash by the CO (Account Holder), or by Air CG CRT or when otherwise specially authorised, the Accounts Operator (OC Accounts Flight) is not to permit any officer or airman to have access to the public cash book.

2363. (Omitted)**2364. Removal, Death, Transfer or Temporary Change of the Account Operator (Officer Commanding Accounts Flight).** *Sponsor: Air CG CRT*

(1) On the removal, death, transfer or temporary change of the Account Operator (OC Accounts Flight) the balance of public money in his charge, both that in hand and (where appropriate) at the bank, is to be verified and compared with that shown by the cash book. The check is to be carried out by the officer taking over (but see clause (2) below if a check under para 76(1)(d)(i) or (ii) is also due) in accordance with the procedure laid down in para 76(1)(e) and in the presence of a witness. The witness is to be:

(a) The officer handing over (or, if this is not possible, the CO or their immediate deputy) in the case of transfer or temporary change.

(b) The CO, or their immediate deputy in the case of removal or death.

(2) If a check of the public account under para 76(1)(d)(i) or (ii) is due at the time when an account is to be handed over, a separate check under clause (1) is not to be carried out.

(3) When the necessary absence of the Accounts Operator (OC Accounts Flight) is for so brief a period that transactions on the public bank account can await his return, the cash balance only is to be taken over.

2365. Closure of a Self-accounting Unit.

Sponsor: Air CG CRT

When a self-accounting unit closes down, the control accounts are to be closed in accordance with JSP 891 Chapter 4. The cash book is to be balanced as at the date of closure, and the cash and bank balances are to be verified by the CO (Account Holder). The cash in hand is to be paid into the bank. Detailed instructions will be issued by Air CG CRT for the Public Account.

2366-2370. *(Omitted)*

SECTION 3 - PAY AND ALLOWANCES FOR OFFICERS AND AIRMEN

2371. General.

Sponsor: DACOS (P&A)

(1) Detailed regulations on the accounting for the issue of pay and allowances to officers and airmen on the active list are contained in JSP 752 and JSP 754.

(2) Regulations covering the issue of pay and allowances to officers of the Reserve Forces are contained in the following publications:

Royal Air Force Volunteer Reserve and Royal Air Force Reserve Officers AP 938

Royal Auxiliary Air Force AP 968

Royal Air Force Volunteer Reserve (Training Branch) AP 1919

(3) Retired pay is assessed by the MOD and issued by the Paymaster General's Department.

2372-2388. *(Omitted)*

SECTION 4 - RECOVERIES FROM OFFICERS

2389-2393. *(Omitted)*

SECTION 5 - PAY AND ALLOWANCES FOR AIRMEN

2394 -2399. *(Omitted)*

SECTION 6 - PAYMENT OF AIRMEN

2400-2408A. *(Omitted)*

SECTION 7 - ALLOTMENTS

2409-2418. *(Omitted)*

SECTION 8 - RECOVERIES FROM AIRMEN

2419-2421. *(Omitted)*

SECTION 9 - COMPULSORY DEDUCTIONS FROM PAY TO MEET JUDGEMENT DEBTS

2422-2422D. *(Omitted)*

SECTION 10 - MISCELLANEOUS SERVICES - PAYMENTS AND RECEIPTS**2423-2432.** *(Omitted)***SECTION 11 - PUBLIC ACCOUNTS FOR WHICH OFFICERS OTHER THAN ACCOUNTS TRAINED MEMBERS OF THE ADMINISTRATIVE BRANCH ARE RESPONSIBLE****2433. Performing Full Accounting Duties.***Sponsor: Air CG CRT*

Under para **2346(4)**, any officer may be called upon to carry out the full duties of an OC Accounts Flight at a self accounting unit. In such an event he is to comply with the regulations laid down in JSP 891.

2434. Sub-Imprest Account Holder.*Sponsor: Air CG CRT*

- (1) Any officer may be required to carry out cash accounting duties as a sub-imprest account holder responsible to the Account Holder (Stn Cdr).
- (2) He/she is to comply with the regulations laid down in JSP 891, Chapter 8, which describes the various types of sub-imprest accounts which he/she may be called upon to operate. Sufficiently adequate instructions to enable the holder of a sub-imprest account to carry out his duties in a satisfactory manner are to be provided by the OC Accounts Flight of the parent unit.
- (3) He is to keep a record of his receipts and disbursements and is to submit a copy of the transactions together with all the necessary supporting vouchers to the Account Operator (OC Accounts Flight) in accordance with his/her instructions.
- (4) When a public bank account is maintained in connection with the imprest, the general procedures laid down in paras **2358** and **2359** are to be complied with. The opening of a public banking account may not be practicable (eg in the case of an imprest holder of a formation in the field) or may not be necessary when the public expenditure is small.
- (5) Funds sufficient only to meet immediate foreseeable requirements are to be held; the sub-imprest holder is personally responsible for the safe custody of cash and accounting documents relating to the sub-imprest account.
- (6) The CO of the parent station is to make suitable arrangements for the supervision of the sub-imprest account (see para 76(1)), having regard to the circumstances in which the account is operated. Wherever possible the balances held by a sub-imprest account holder are to be checked in association with any checks of the balances held by the parent OC Accounts Flight under paras 76 or 2344 (see also para 76(4)).

2435-2438. *(Omitted)***SECTION 12 - TRANSFER OF PRIVATE MONEY BY PERSONNEL SERVING ABROAD****2439-2440.** *(Omitted)*