



SECTION 16

POLICY ON UNIT RUNNING COST

UNIT RUNNING COST ACCOUNTS (URCs)

General

1. This SOP deals with the regulations for the operation of the URC Account, formally the Unit Imprest Account. It is meant to act as a guide for unit commanders and shylocks.
2. The principle URC authority is D Def Fin & Budgets MoD. Postal address details are:

D Def Fin & Budgets
MoD
Tower Hill
FREETOWN

Commanding Officers responsibilities

3. The Commanding Officer are responsible for the supervision and control of public monies entrusted to their unit and in particular, they are responsible for ensuring that adequate arrangements exist for the security of all public monies whilst in transit and in Barracks. In addition the CO is to appoint a suitably qualified Account holder to run the URC account on his behalf. In most cases this will be the unit Shylock.
4. In addition the CO is to ensure that:
 - a. The URC is formally handed over during authorised absence of the account holder.
 - b. The account is closed at the end of each month and forwarded to JS Cockerill Barracks by the 5th of the following month.

Change of account holder

5. When a change of account holder takes place the following action is to be taken:
 - a. The current account holder is to balance the account as at the date of handover.
 - b. The new account holder is to:
 - (1) Check that the cash balance agrees with that recorded in the books of account.
 - (2) Check that all transactions made since the last account submission are recorded in the books of account and are properly supported by the appropriate vouchers.
 - c. On completion of the above the words 'Handed Over' are to be printed on the next available line in the books of account followed by the words 'Taken Over' on the next line. The current and new account holders are to sign and date the appropriate lines.

d. The new account holder is to ensure that the change of account holder is published in Part 1 Orders.

URC Expenditure

6. All transactions conducted through the URC are to be in accordance with current regulations and/or instructions. Each payment is to be correctly documented with the supporting vouchers completed in all detail.

7. Annex A & B are the principle types of expenditure which CO's may/may not authorise to be paid from the URC. It is by no means exhaustive however the underlying principle must be for the good and benefit of all personnel serving within the Bn/Unit. Expenditure for Messes and quarters should be funded by the occupants of the members.

8. In addition guidance is also given as to the documentation required to support the expenditure and the most commonly used vote list is at Annex E.

9. CO's are to note that the monies allocated to a Bn/Unit are the maximum that a Bn/unit may spend in any given month. If Bn/Units do not spend all of their allocation within a given month the unspent monies are refunded to the central budget for reallocation. This allows the monies to be reallocated to areas which are under resourced. The practise of spending the URC to the limit is to be discouraged.

Closure of accounts

10. The URC is to be closed at the end of each calendar month. The closing cash balance is to be returned to J8 Cockerill Barracks by the 5th of the following month along with the supporting paperwork and the URC Summary sheet signed by the CO.

Voting of Expenditure

11. There is a requirement for the MoD to be able to identify in what areas the URC monies are being spent, as a result with effect from 1 Aug 04, Bn/Units will be required to submit their URC expenditure return broken down by vote and sub-header on the URC Voting Summary, a copy of which is attached at Annex C. A specimen is at Annex D.

Audit/Inspections

12. The URC is to be made available to the VWO AFPC during the annual inspection or at any time as authorised by D Def Fin & Budgets.

Documentation

13. The URC Account holder is responsible for ensuring that the books of account together with the current months supporting vouchers are properly secured at all times when not in use. Access to these documents is to be restricted to those individuals requiring access as part of their normal duties. Such access is to be controlled by the account holder.

14. Bn/Units are to submit original receipts from suppliers to support the payment from the account, securely attached to the Voting Summary.

15. The unit is to retain a copy of the entire account which is to be held in the units 'Running Cost Account' file held in the unit orderly room. The account holder may hold an additional copy if they so wish but this is over and above the unit held copy.

To Suppliers who are unable to provide receipts should not be used, however if there is no other option a written receipt is to be obtained with the supplies full details and service clearly shown.

ANNEX A TO
AFPC/SOP 17
DATED JUN 04

ITEMS PAYABLE THROUGH THE UNIT RUNNING COST ACCOUNT

ITEM PAYABLE	DOCUMENTATION REQUIRED
Vehicle/machinery maintenance expenditure	Official receipts from suppliers
Oils, Fuels and Lubricants	Official receipts from suppliers
Minor repair costs (Bulbs, plugs etc.)	Official receipts from suppliers
Maintenance/repairs of office equipment	Receipts or invoices for works carried out
Photocopying at a civilian source	Documentation required to prove what the photocopying was for, number of copies made and a justification as to why service sources were not used
Welfare Grants to soldiers/officers (max grant Le30,000) inc. medical assistance.	Grants to assist soldiers in resolving welfare problems (inc travel expenses)
Purchases of stationery items	A detailed list of the stationery purchased and receipts from the supplier
Building materials (excluding OP PEBU)	Invoices from suppliers. Details of what the items were used for are to be annotated on the invoice by the URC accountant
OP PEBU Expenditure	This should only be purchases with written authority from the OP PEBU accountant
Official Travel costs (Including travel to/from courses)	Statement from the claimant as to what the costs were for. E.g. Travel to the AFPC for collection of pay
Command Entertainment (Official visits by non-RSLAF personnel)	Hotel receipts and a list of the personnel hosted

<p>DSTV costs (providing it is for the benefit of all personnel within a Bn/Unit i.e. All ranks canteen)</p>	<p>Renewal slip from the DSTV supplier or invoice</p>
<p>Visits from RSLAF personnel (inc. conferences/meetings, not including hotel and feeding costs)</p>	<p>A list of the personnel hosted including a justification for the expenditure.</p>
<p>Misc. Postage Newspapers (FISU & Info Ops/Media only) Photographic Services. Fees and minor allowances sporting activities</p>	
<p>Cleaning Materials for Offices and Barrack accommodation. (Not quarters)</p>	<p>Official receipts from suppliers</p>

ANNEX B TO
AFPC/SOP I7
DATED JUN 04

ITEMS NOT PAYABLE THROUGH THE UNIT RUNNING COST ACCOUNT

ITEMS NOT PAYABLE	DETAILS
Medical centre expenditure (Drugs, Syringes etc)	Medical cost are only to be purchased with written authority from the SOI Med at MoD
Personnel loans to officers and soldiers	Applications are to be made through the correct chain of command for Loans and Advances of pay.
DSTV costs for individual messes (Offts & Sgts)	These cost are to be bourne by the member of the mess as they only benefit a select few.
Hotel and Ration costs	Military personnel should arrange for rations to be collected and taken to the place of duty or the relevant overnight allowance claimed. Bns & units who pay costs for accommodation and feeding of RSLAF personnel are not in a position to know if these allowances have been claimed and would result in allowances being paid twice.
Civilian Hotel/Feeding costs	These costs are to be bourne by the civilian who should claim the necessary allowances from the employer.
Recruiting Costs	These are to be bourne by the recruiting personnel and not paid from the URC. Recruiting is funded separately.

GOVERNMENT ACCOUNT CODES

COMMONLY USED VOTES

- 107 RICE SUPPLEMENT
- 120 TRAVEL (LOCAL)
- 122 OFFICE & GENERAL
- 125 TRANSPORT, FUEL & OIL
- 127 TELEPHONE CHARGES
- 128 PRINTING, PUBLICITY & ADVERTISING
- 131 REPAIRS AND MAINTENANCE OF BUILDINGS
- 135 OFFICIAL RECEPTION, ENTERTAINMENT & HOSPITALITY
- 167 SPORTS COMPETITIONS
- 169 MEDICAL EXPENSES
- 175 LOCAL CONFERENCES
- 203 CONSTRUCTION OF BUILDINGS
- 306 OFFICE EQUIPMENT AND FURNITURE