

GOVERNMENT OF THE PEOPLE'S REPUBLIC
OF BANGLADESH

1. TITLE — INSTRUCTIONS FOR THE GUIDANCE OF:—
- a. FIELD IMPREST HOLDERS
 - b. FIELD CASHIERS

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CORRIGENDA/OTHER REFERENCES

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PREFACE

This pamphlet lays down instructions for the guidance of Field Imprest Holders and Field Cashiers for operating the accounts entrusted to them. The instructions contained herein have been framed after discussion and agreement with the Director of Pay, Pension and Accounts, AHQ on the basis of existing "Field Imprest Holders' Instructions—Reprint 1958" and "Field Cashiers' Instructions—Reprint 1960" which stand superseded.

2. Nothing in this pamphlet will be construed to supersede any standing rule or order of the Government of the People's Republic of Bangladesh with which it may be at variance.

3. Alterations or additions to the pamphlet will be notified from time to time by the Controller General, Defence Finance by means of correction slips. The Finance Controller (Army) Pay-2 is responsible for bringing to the notice of Controller General Defence Finance the cases necessitating incorporation in this pamphlet, keeping it upto date.

Dated, Dhaka,
September, 1986.

A. H. M. FAKHRUZZAMAN CHOUDHURY
Controller General Defence Finance.

COPY OF IMPREST HOLDERS AND FIELD CASHIERS INSTRUCTIONS

1986

SECTION 1

INSTRUCTIONS FOR THE GUIDANCE OF FIELD IMPREST HOLDERS

A. FIELD IMPREST—GENERAL

*Note:—*The term 'Unit' will mean as defined in Army Regulations, Volume I (Rules). The term Field Unit includes a static unit allotted a field role by AHQ or a formation commander.

1. a. Field Imprests are advances of Public Money issued in bulk to certain officers termed Field Imprest Holders for payment of :—
 - (1) Advances of pay to JCOs, OR and NCs(E).
 - (2) (a) Advances of pay to officers serving with field units in operational area upto the limit prescribed by the Government.

(b) Advances of TA/DA to officers serving with field Units in operational area when time does not permit of these being drawn either from FC(Army) Pay-1 or from Station Staff Officer on Emergency Cash Requisition.
 - (3) Personal allowances listed in Part 1 of Annex 'A'. These claims are subject to post audit by the following controllers :—

(a) Claims of officers	—By F.C(Army)Pay-1
(b) Claims of Danger Money of other ranks.	—By F.C(Army) Pay-2
(c) Claims of messing allowance to nurses.	—By F.C(Army) Pay-2
 - (4) Advances of pay to Civilians and NCs (U) while serving in field units in operational area when authorised by Government.
 - (5) Pensionary benefits to JCOs, OR and NCs (E).
- b. Payment of Unit Allowances and other miscellaneous claims mentioned in Parts II and III of Annex 'A' to this Section should not be made out on Imprest. These payments will be made by F.C(Army) Pay-2 and F.C (Army) Pay-1 by cheques creditable to Public Fund Accounts of the units/formations except that field units in operational area will draw these allowances from their imprest accounts and submit necessary vouchers etc with monthly imprest account for post audit.
- c. Funds for Imprest advances are drawn from Field Cashier/F.C(Army) Pay-2 on cash requisition forms (BAFF-1036) provided for the use of Imprest Holders.

B. OPENING OF A FIELD IMPREST ACCOUNT

2. An Officer Commanding Unit desirous of opening a Field Imprest Account will apply to and obtain the sanction of the Corps/Division/ Logistic Area/Brigade Commander. The sanction will be published in Formation Orders.

Officer Commanding Unit will then ask Finance Controller (Army) Pay-2 (Clearing House) for assignment of a Field Imprest Book Account Number and Field Imprest Holders Requisition Book (BAFF-1036). A certified true copy of the Formation Order sanctioning the imprest and three specimen signatures of the Officer authorised to operate the account will accompany the request to the Clearing House. If necessary, application may be made by telegram/signal message but confirmation in writing together with the relevant documents will be despatched simultaneously. Under no circumstances will more than one cash requisition book (BAFF-1036) be used at a time. Loss of the cash requisition book will be immediately reported to the Formation Headquarters, Field Cashier and F.C (Army) Pay-2 and fresh book obtained. If the lost book is subsequently traced it will not be made use of, but will be returned to the F.C (Army) Pay-2 (Clearing House) under intimation to Formation Headquarters and Field Cashier. When a requisition book is totally used up the counterfoils will be forwarded to the Field Cashier F.C (Army) Pay-2 (Clearing House) and a new book obtained. A fresh cash requisition book will not be issued by the Field Cashier F. C (Army) Pay-2 unless counterfoils of the book already in use are forwarded by the Imprest Holder or the previous book is reported to have been lost.

Notes :—(1) Corps/Division/Logistic Area/Brigade Commanders will first satisfy themselves of the necessity for the opening of an Imprest Account and sanction will then be published in their Formation Orders. (See also note (3) below).

- (2) Steps to open Bank/Treasury Account should be taken by the Imprest Holder before submitting requisition. The name of the Bank/Treasury in whose favour the cheque is required should invariably be given on each cash requisition. (This does not apply when cash is drawn from the Field Cashier).
- (3) There should generally be only one Field Imprest Holder per major unit viz a Battalion or Regiment. Smaller units, formations and detachments may be attached to Imprest Holders of major units. Separate Imprest may however, be sanctioned for detachments at outstations at the discretion of the sanctioning authority. Imprest Holders will ordinarily be Military Officers not below the rank of Captain but a Subaltern may be appointed when no officer of higher rank is available. Where a Military Officer is not available, a Civilian Gazetted Officer may be appointed as Imprest Holder.
- (4) Ordinarily a JCO is not authorised to operate a Field Imprest Account or to sign documents connected therewith except when appointed to officiate in place of an officer and drawing acting allowance or when especially authorised to do so on behalf of an Imprest Holder *vide* AR(R) 443 read with AR(I) 398.
- (5) Under exceptional circumstances such as nonavailability of PCOs Corps/Division/Logistic Area/Brigade Commander can authorise

a JCO to disburse pay and sign Pay Books (AB-64M) and Acquittance Rolls as paying officers. Sanction of the Commander will be duly published in Daily Orders Part I, a copy of which shall be forwarded to the F.C (Army) Pay-2 for his information. Fresh sanction will be accorded every third month, if necessary. Delegation of such duties to a JCO shall NOT in any case absolve the Imprest Holder of his personal responsibility towards the Imprest.

3. The Field Imprest Account Number allotted by the Clearing House will be prominently entered :—

- a. On all requisition Imprest Account.
- b. On the monthly Imprest Account.
- c. On all vouchers Acquittance Rolls and Acquittance Roll Summaries supporting entries in the Imprest Account.
- d. On all correspondence in connection with the Imprest Account.
- e. In the appropriate column of Soldiers Pay Book.

C. DRAWAL OF CASH

4. Field Imprest Holders will draw cash on Cash Requisition (PAFF—1036) from the nearest Field Cashier/F. C (Army) Pay-2 (Clearing House Section). The following certificate will be furnished by them along with the Cash Requisition submitted for the advance :—

“Certified that :—

- a. The cash demanded is required for immediate payment.
- b. The balance in hand both in bank and chest is :—
 - (1) Bank — Tk.....
 - (2) Chest — Tk.....
- c. Field Imprest Account upto and for the period 15th (month) 19..... to 14th (month) 19..... has been rendered to the Clearing House”.

Note :—Item ‘c’ of the above certificate will be suitably amended in the case of accounts relating to 15th June to 30th June and 1st July to 14th July to be rendered each year.

Normal monthly requirements of every Imprest Holder should be approved by his respective Corps/Division/Logistic Area/Brigade Commander and a copy of such approval sent to Field Cashier F. C. (Army) Pay-2 (Clearing House). Any requisition made for amounts exceeding the approved amount should be submitted to the Field Cashier F. C. (Army) Pay-2 (Clearing House) through the Formation Commanders. When it is impracticable to draw money from Field Cashier F. C. (Army) Pay-2 on cash requisition (PAFF-1036), it can be drawn on Emergency Cash Requisition from the Station Staff Officer as provided in AR(R) 446-450. While drawing such advances the Imprest Holders will record the

reasons necessitating the demand and give a copy to F. C (Army) Pay-2 (Clearing House). The Station Staff Officer will also sent to F. C (Army) Pay-2 (Clearing House) the triplicate copy of the Emergency Cash Requisition after having made the payment.

Note :—The amount drawn on Cash Requisition/Emergency Cash Requisition from the F. C (Army) Pay-2/Station Staff Officer should be accounted for in the months Account for which such advances are meant for. If an amount is required for the month following that in which demand is placed the amount thus obtained should not be shown in the months Account in which the Cash Requisition is submitted but should be accounted for in the months Account for which the money has been demanded.

D. PAYMENTS FROM FIELD IMPREST ACCOUNTS

5. All payments to personnel should be treated as advances and should be entered on Acquittance Rolls (BAFA-860).

6. All cash payments made in the field to the personnel should be entered at the time of payment in their Pay Books (AB—64) by the Imprest Holder or the officer making the payment on his behalf who will attest each entry with his signatures in full. If a Pay Book is not forthcoming, a note to that effect will be made opposite the entry in the Acquittance Roll. The entries made in the cash folios of a Soldiers Pay Book and Acquittance Rolls will be numbered serially by the officer making payment. When a new Pay Book is taken into use a fresh series of numbers will be started and the last number in the completed or withdrawn Pay Book recorded in the new Pay Book, beside and on the right side of the heading "Cash Payments" eg "Last PB No. 38". If a Pay Book is reported lost the entry will be read "Previous Pay Book reported lost (date)".

Note :—Payment by Field Imprest Holders which are normally made on Acquittance Roll Forms (BAFA—860) may also be made on manuscript forms owing to exigencies of service. BAFA—860 which is authorised under regulations provided a printed certificate by Paying Officers that payments made on Acquittance Rolls have been correctly recorded in Soldiers Pay Books. The Paying Officers must therefore, give a manuscript certificate if a form other than BAFA—860 is used by them on which the above certificate is not printed. As the Pay Book of a soldier represents the state of his drawings and is taken into consideration in making final settlement of his Accounts it is very necessary to ensure that all payments are invariably recorded in Pay Books which must be kept upto date.

7. Normally only one advance per month should be paid. The amount of this advance should not exceed the individuals net monthly entitlement as shown in his Pay Book. If an individual requires a second advance during a month for special reasons transfer, leave etc, a further payment may be made at the discretion of the Officer Commanding provided the individuals has enough credit balance to cover this payment. Payment of advances will be to the nearest taka. Advance of pay paid in foregin currencies (*ie*, non taka currency) should be made only in the equivalent of taka five and its multiples.

E. PREPARATION OF ACQUITTANCE ROLLS

8. a. Acquittance Rolls (BAFA-860) will be prepared in triplicate. All payments to personnel will be made only on Acquittance Rolls (BAFA-860).
- b. Separate Acquittance Rolls will be prepared for personnel of every Regiment or Corps according to Centres on which the payees are based for the maintenance of their accounts. In the case of ASC, Acquittance Rolls will be prepared separately for MT, Supply and AT personnel. The Centre at which the payee's account is maintained will be shown on the roll at the top.
- c. Separate Acquittance Rolls will be prepared for attached personnel according to the regiment/Corps Centre on which dependent for maintenance of their accounts. The term "Attached Personnel" will be noted on top of each Acquittance Roll. Full use will be made of small Acquittance Rolls when the number of items on a roll is small.
- d. Acquittance Roll will show the payees Army Number, Rank, Category, Name and the amount of cash paid and will bear the payees signature or the thumb impression on all copies of the Acquittance Roll. Index letters and figures forming part of an Army Number will be clearly quoted as such on Acquittance Rolls and the Acquittance Rolls will be prepared in Army Number numerical order. When Army Number has not been allotted the full name of the payee, rank and category will be entered on the rolls. Separate Acquittance Rolls will be prepared in respect of payment made to :—
 - (1) Officers, when serving with Field Units in Operational Area.
 - (2) JCOs, OR and NCs(E).
 - (3) NSs(U) and Civilians including Religious Teachers (When serving with Field Units in Operational Area and such payments are specifically authorised by the Government).

An indication will be made at the top of each Acquittance Roll of the category to which the payee(s) belong.

- e. Acquittance Rolls will be totalled dated numbered serially and signed by the paying officer at the time of payment. The total of cash Acquittance Roll will be given in words as well as in figures. Serial numbers will be consecutive for a period of one year and will revert to number ONE on First July. Separate blocks of serial numbers will be used for Acquittance Rolls of Army, Bangladesh Navy and Bangladesh Air Force personnel and these Acquittance Rolls will be prefixed as shown below :—

Serial Number	Category of Personnel	Prefix
1.	Army	No prefix required
2.	Bangladesh Navy	BN
3.	Bangladesh Air Force	BAF

- f. (1) Acquittance Roll consisting of more than one sheet will bear the same serial number on all the sheets and the sheet numbers should be affixed to the Acquittance Rolls Serial Numbers (*eg.* 1536/1, 1536/2, 1536/3 etc). Each sheet in such composite Acquittance Rolls will be totalled separately. Such totals will not be carried forward from one sheet to another. Each sheet should be signed in full by the paying officer. On the reverse of the last sheet, a summary showing the grand total of all the sheets will be prepared as follows :—

1536/1.....	Tk.....
1536/2.....	Tk.....
1536/3.....	Tk.....
<hr/>	
Grand Total.....	Tk.....

This grand total will be entered as a single item in the relative Acquittance Roll Summary (BAFA-1036).

- (2) Acquittance Rolls for payments to personnel of foreign states/ countries forces should be prepared separately for each state/ country and marked as such on the top of Acquittance Rolls in block letters.
- g. Completion of the Acquittance Rolls will not be delayed if all the men shown thereon are not available for payment. All blank spaces on Acquittance Rolls and the names of men entered therein who did not attend the "Pay Parade" will be ruled through. The absentees who are subsequently paid will be shown on fresh rolls.
- h. The officer making the payment is personally responsible for the correctness of the Acquittance Rolls in every respect. If any alteration has to be made by the paying officer to an amount entered in an Acquittance Roll, the altered amount will be initialled by him. Erasures and over-writing must be avoided the correct method of making an alteration is to rule through the incorrect entry and make the correct entry under the date initials of the paying officer.

F. DISPOSAL OF ACQUITTANCE ROLLS

9. a. Officers, when serving with field units in operational area. Orders in sub para 'b' below will apply except to read F. C (A) Pay-1 "instead of Field Pay Office."
- b. Personnel below Commissioned Ranks

(1) The Acquittance Rolls (original and duplicate) will be forwarded to the Field Pay Office concerned soon after payment accompanied by the original and duplicate copies of the summary (prepared in quadruplicate on the form BAFF-1110 to this section). The summary will

be signed by the Imprest Holder. Field Pay Offices will forward duplicate copies of the Acquittance Rolls duly compared with the original to F. C (Army) Pay-2 (Clearing House). The triplicate copy of the summary will be forwarded by the Imprest Holders to the F. C (Army) Pay-2 (Clearing House) simultaneously with the submission of the Acquittance Rolls and their Summaries of the Field Pay Offices concerned.

- (2) Acquittance Rolls will be sent in an envelope endorsed in the left hand corner "Acquittance Rolls quoting also the Imprest Account Number eg. Acquittance Rolls _____/_____".
 - (3) The envelope will contain nothing but Acquittance Rolls and relative Acquittance Roll Summaries. No original and duplicate Acquittance Roll will be retained by the Imprest Holder after 15th day of the month. The triplicate copy of the Acquittance Roll and the quadruplicate copy of the relevant summary will be retained by the Imprest Holder for five years *vide* item 7(c) Appendix "HH" Army Regulations (Instructions). Volume II, 1960.
 - (4) Payments from Field Imprest Account on account of advances of TA and DA will be made on simple receipt prepared in duplicate and marked as original and duplicate. The original receipt will be stamped with revenue stamps worth fifty Poisha for amount exceeding Tk. 20.00, and forwarded to F. C (A) Pay-1. Acknowledgement of F. C (A) Pay-1 will be obtained by the Imprest Holder for production to local Audit Officer on Demand. The duplicate copy (unstamped) will be forwarded in support of Imprest Account. These receipts should show full particulars of the advances and of payees. Form of receipt is given at Annex 'C' to this Section.
- c. **Bangladesh Air Force Personnel.** The original and duplicate copies of the Acquittance Rolls alongwith the original and duplicate copies of the Summary (Annex 'B') will be forwarded within twenty four hours of payment to the F. C (Air), Dhaka. The triplicate copy of the summary will be forwarded by the Imprest Holders to the F. C (Army) Pay-2 (Clearing House) simultaneously with the submission of the original and duplicate copies of the Acquittance Rolls to the F. C (Air), Dhaka.
- d. **Bangladesh Navy Personnel.** The original and duplicate copies of the Acquittance Rolls alongwith the original and duplicate copies of the Summary (Annex 'B') will be forwarded within twenty four hours of payment to the F. C (Navy), Dhaka. The triplicate copy of the summary will be forwarded to the F. C (Army) Pay-2 (Clearing House) simultaneously with the submission of the original and duplicate copies of Acquittance Rolls to the F. C (Navy).

G. MAINTENANCE OF FIELD IMPREST ACCOUNTS

10. a. Imprest Accounts will be maintained in triplicate by the Imprest Holder on BAFA-870. Where the Imprest Account has been prepared in manuscript, the prescribed certificates should be endorsed there on and signed in full by the Imprest Holder (for proforma of Imprest Account and Certificates, see Annex 'D' to this section). The account will be a simple record of cash transactions showing all

receipts (including amounts drawn on Emergency cash Requisitions) and payments from the 15th day of the month to the 14th day of the next month (both days inclusive) and the opening and closing balances of cash in respect of the period 15th June to 14th July each year, two accounts as under will be prepared and rendered :—

- (1) From 15th June to 30th June.
 - (2) From 1st July to 14th July.
- b. Monthly closing balances in Imprest Account will be carried forward to the next months account except the balance remaining unspent on 30th June which shall be deposited in favour of F.C (Army) Pay-2 into the Treasury and the Treasury Receipt sent to the F.C (Army) pay-2 (Clearing House) alongwith the Imprest Account for the period from 15th June to 30th June. If 30th June be a holiday, the amount will be deposited on the last working day of the month. The Account for the period commencing from the first of July will start with a NIL balance.
 - c. All cash transactions both receipts and payments should be recorded as they occur in a cash book (BAFA-125) in chronological order. On the left hand side will be shown monies received (with number and date of Cash requisition/Emergency Cash Requisition) and on the right hand side amounts paid out. When payments are completed the cash remaining in hand will be checked with the balance of the cash book at the close of each days transactions.
 - d. Details of cheques drawn on their current account will not be shown in the Imprest Account Cash Book but only full particulars of actual payments made will be recorded on the payment side *ie* totals of Acquittance Roll Summaries and other vouchers etc.
 - e. The number of the Imprest Account and the designation of the Imprest Holder will be entered on the top of the Field Imprest Account Cash Book and on each account. The total amount of each voucher supporting the account will be expressed thereon in words as well as in figures.
 - f. The Imprest Account will be closed on the 14th day of every month except in the month of June when it will be closed on the 14th and 30th June or on the last working day if 30th June is holiday. On the day of closing an exact of the cash book except transactions with the bank will be made out on BAFA-870 in triplicate and signed in full by the Imprest Holder. Original and duplicate copies of the Account will be sent to F.C (Army) Pay-2 (Clearing House) on the 15th day of every month and on 1st of July. If there has been no cash transaction during the month a NIL account will be rendered showing cash balance, if any. All payments other than those made on Acquittance Rolls will be supported by the vouchers in original except advances of Traveling Allowance and Daily Allowance for which duplicate receipts are required. Acquittance Rolls with relevant summaries are the only vouchers which will be sent separately. All other documents will be sent with the monthly Imprest Account and should be securely attached to it by string or thread. The triplicate copy of the

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account will be retained by the Imprest Holder for reference. The receipt of the imprest Account will be acknowledged by the Clearing House when the account is finally accepted.

- g. Copies of correspondence between F.C (Army) Pay-2 and units on serious audit objections, if any will be sent to the higher Formation Headquarters.
- h. The duplicate copy of the Imprest Account after pairing with the original will be sent by the Clearing House to the Local Audit Officer concerned for check with the Imprest Holder's Cash Book and the office copy of the account and Local Audit Officers acknowledgement obtained. Any subsequent amendment to the Imprest Account either proposed by the Imprest Holder to F.C (Army) Pay-2 (Clearing House) or necessitated as a result of audit will be communicated by the latter to the local Audit Office concerned.
- j. The triplicate copy of the Imprest Account will be retained by the Imprest Holder for ten years after the date of issue of final acknowledgement by the Clearing House Section.

H. ENTRY OF ACQUITTANCE ROLLS IN IMPREST ACCOUNT

- 11. a. The total shown on each Acquittance Roll summary will appear as ONE ENTRY in the payment side of the Imprest Account. Thus if in the course of a month the Imprest Holder has made payments on 105 Acquittance Rolls which have been forwarded to Field pay offices and other Pay Accounting authorities concerned under cover of five Acquittance Roll Summaries showing the total of Tk.210.00. Tk. 195.00, Tk. 350.00 Tk. 450.00 and Tk. 375.00 five entries will appear in the Imprest Account :—

OR Acquittance Rolls	1 to 40	Tk. 210.00
OR Acquittance Rolls	41 to 62	Tk. 195.00
OR Acquittance Rolls	63 to 70	Tk. 350.00
BN Acquittance Rolls BN	1 to 15	Tk. 450.00
BAF Acquittance Rolls BAF	1 to 20	Tk. 375.00

It is most important that the entry in the Imprest Account should agree with the total shown in the Acquittance Rolls Summaries.

- b. Payment for bulk local purchases of stores and supplies will not be made from Field Imprest Accounts. The claims on this account will be sent to the F.C (DP) for audit and payment. Where Payment of such claims is specially authorised from Field Imprest Account the expenditure incurred should be accounted for in a separate part of the Field Imprest Accounts and be distinctly marked as Part II.
- c. Credit balance of pay *etc.* transferred from other units should not pass through the Field Imprest Accounts. Such amount should be remitted into the Treasury and the Treasury Receipt forwarded to the Field Pay Office concerned for credit of the amount to the relevant Individual Running Ledger Accounts.

12. If the Imprest Account is not received in the F.C (Army) Pay-2 (Clearing House) within seven days of the due date, it will be called for by the F.C (Army) Pay-2 from the Imprest Holder by a signal message telegram. After another week, if the account is still not received the F.C (Army) Pay-2 will inform the Corps/ Division/Logistic Area/Brigade concerned by signal under advice to the unit concerned. If the account is not received for yet another week, the next higher Formation Headquarters will be addressed by the F.C (Army) Pay-2 under advice to the lower unit/formation concerned. Finally, if the reference to the next higher Formation Headquarters fails, the F. C (Army) Pay-2 will report the case as a Serious irregularity to Director of Pay, Pension and Accounts and S.FC (Army), A. H. Q with full details.

Notes :— When a unit renders a final Imprest Account on disbandment or due to any other cause a final Clearance Certificate" will be issued to the Imprest Holder by the F.C. (Army) Pay-2 without delay, with copy to the Formation Headquarters responsible for disbandment of the unit. This certificate will be in the following terms:—

**FINAL CLEARANCE CERTIFICATE IN RESPECT OF FIELD
IMPREST ACCOUNT NUMBER/.....OF**

1. Certified that the above mentioned account is finally all the IMPREST ACCOUNTS of the unit upto date of closure have been received, audited and all objections outstanding against the Imprest Holder so far as they relate to the Clearing House Section of this office have been finally settled.
2. The above clearance certificate is subject to the final settlement of the following items which are still outstanding and which are under reference to the higher authorities".

(The clause should be scored out when not applicable.)

Note :— When provisional Clearance Certificate *vide* Clause 2 above are issued, details of the outstanding items will be reported by the F.C.(Army) Pay-2 (Clearing House) to Director of Pay, Pensions and Accounts A.H.Q. to enable him to decide if the officer responsible for settlement alongwith any other concerned personnel and records should be detained. A copy of the report will also be forwarded to S.F.C. (Army), A.H.Q.

13. All original accounts and vouchers will be prepared in ink or indelible pencil. Erasures and overwritings will be avoided. Any alteration necessary will be made by scoring out the original entry and entering the correct amount or other details about it. All alterations will be attested in ink by the Imprest Holder.

I. MISCELLANEOUS

14. The cash effect of deceased individuals may be included in a field Imprest Account. Such Items will be supported by full particulars and vouchers if any to admit of their ready disposal by the Accounts authorities.

15. Any cash taken over by the medical authorities from an officer or soldier admitted to hospital will be credited by the Medical Officer in his Field Imprest

Account. Such an amount will be credited eventually under the orders of the F. C. (Army) Pay-I/F.C (Army) Pay-2 (Clearing House) to the account of the individual. For a soldier, an entry of the credit will also be made in his Pay Book (AB-64M) by the Field Imprest Holder. If the Pay Book is not forthcoming, a note to that effect will be made against the entry in the Imprest Account.

16. Amounts realised on account of payment issues in respect of rations will not be included in the Imprest Accounts but handed over to the officer maintaining the Cash Accounts of the Unit, who will deposit such collection into the treasury and treasury receipt thereof be forwarded to F. C (DP) Dhaka.

Amounts realised on account of payment Issues of Ordnance and Clothing Stores will also not be credited in the Imprest Accounts but will be paid into the Treasury as laid down in AR(I) 453.

17. Whenever amounts are debited or credited in an Imprest Account in settlement of discrepancies occurring in a previous account, a copy of the authority for the adjustment will be attached to the monthly Imprest Account.

18. When any money is refunded to the Field Cashier, his original receipt (BAFA-175) will be attached to the Imprest Account in support of the entry and his full designation furnished in the Imprest Account.

J. CHANGE OF IMPREST HOLDER

19. a. In the event of a change of Imprest Holder becoming necessary the Imprest Account will be formally taken over by the Imprest Holder and the following particulars notified at once to the Field Cashier/F. C (Army) Pay-2 (Clearing House) :—

- (1) The official designation of the Imprest Holder.
- (2) The number of Field Imprest Account.
- (3) The name of the new Imprest Holder with rank, initials and unit in block capitals.
- (4) The name of the Old Imprest Holder with rank, initials and unit in block capitals.
- (5) Nature of casualty to the old Imprest Holder with date etc.
- (6) Date of transfer of the account to the new Imprest Holder.
- (7) Amount of cash actually taken over by the new Imprest Holder and bank balance, if any duly reconciled.
- (8) A certificate signed by both the officers concerned that the amount of cash taken over is in agreement with the Imprest Account upto the date of taking over. In the event of a discrepancy, the amount of the excess or deficiency should be stated with all available particulars.
- (9) Specimen signature of the new Imprest Holder (two copies to the Field Cashier F. C (Army) Pay-2 alongwith Charge report).

- b. General Instructions contained in AR(R) 424—427 (Handling and Taking Over of Government Money) apply to Field Imprest Holder copy of Transfer Certificate and list of damaged property and discrepancies are not however required by the Clearing House. If an Imprest Holder dies or is admitted to hospital before being duly received the senior officer present will immediately take action to secure the Imprest Balance and documents and take over the cash.
- c. When an Imprest Holder is away on tour (temporary duty) or casual leave *i.e.* absence which does not necessitate a change of Imprest Holder in terms of sub para 'a' above the Imprest Account may be submitted over the signature of another officer as authorised by the Officer Commanding (when Officer Commanding himself is not the Imprest Holder). In the event of the Officer Commanding himself being the Imprest Holder, the account may be submitted by the next senior officer *i.e.* the Second-in-Command in his absence. A certificate of the correctness of the account duly signed by the authorised Imprest Holder may, however be submitted later on the F. C (Army) Pay-2 (Clearing House Section) on the Imprest Holder resuming duty. But on no account should the closing of the Account and its despatch to the office of F. C (Army) Pay-2. be delayed.

K. RESPONSIBILITY OF IMPREST HOLDER

20. An Imprest Holder is personally responsible for amounts received by him until they have been fully and correctly accounted for. He will ensure that no loss occurs through the non-submission of Imprest Account Acquittance Rolls or any other necessary vouchers or through the faulty preparation of Field Imprest Accounts or Acquittance Rolls *e.g.* Acquittance Rolls which do not give sufficient informations to enable payees to be traced. If he finds any discrepancy between the cash and the book balances, he will at once make a report to the higher authorities with a view to enable prompt investigation being carried out. A copy of the report will be sent to F. C (Army) Pay-2. Before any portion of his unit goes into action, the Officer Commanding will arrange for all public money held by officer under his command to be placed in safe custody.

L. CASH BALANCES

21. a. Imprest Holders will not keep large cash balances in excess of their actual and immediate requirements. Drawing should where possible, be restricted to sums actually required for immediate payment to men after taking into account the cash balance in hand on the date of requisition. Imprest Holders will report their cash balances in hand to the Field Cashier whenever they demand cash from him. If the anticipated demand exceeds their months requirement and the balance of the Imprest Account becomes heavy the excess amount will be deposited with the Field Cashier or in the treasury in favour of F. C (Army) Pay-2 (Clearing House). To serve as a guide as to which balance should be treated as heavy. Formation Headquarters while drawing out normal monthly requirements of different units will also lay down limits within which a particular unit can retain a cash balance. Such limits will however be fixed on the basis of average expenditure of the unit concerned incurred during the second fortnights of the last six months.

- b. In case an Imprest Holder holds heavy Cash balances in excess of his requirements within the limit of his Imprest Ceilings for a Continuous period of 6 months, his formation H. Q. may reduce the Ceiling of his Imprest on the advice of F. C (Army) Pay-2.

M. CLOSING OF IMPREST ACCOUNT

22. a. When the necessity for an Imprest Account ceases to exist, the Imprest Holder will at once pay the balance of the account to the Field Cashier or deposit it in the nearest Government Treasury for credit to the F.C (Army) Pay-2 (Clearing House) and submit to Clearing House a FINAL IMPREST ACCOUNT clearly marked as such, given particulars of the transactions duly supported by the original receipt of the Field Cashier on BAFA-175 or Treasury Receipt for the balance. He will also forward with the Account the Cash Requisition Book (BAFA-1036) in his possession whether used or unused.
- b. Final Accounts of disbanding units, clearly marked as such with all supporting documents will be submitted to the F.C (Army) Pay-2 (Clearing House) at least ten days before the actual date of disbandment. If after submitting the final account any further payments are required to be made to the personnel of the unit, such personnel may be attached for this purpose either to the Demobilization Centre or to any other Imprest holding unit at the station.
- c. Unspent balances of Regimental Funds, if any, with the unit, which are refundable to Government should be paid to the nearest Field Cashier and the Field Cashiers Receipt on BAFA-175 retained by the unit for verification by the Local Audit Officer or the amount deposited into the nearest Treasury on a Receivable Order in favour of the F. C (Army) Pay-2 and the Treasury Receipt forwarded to the F. C (Army) Pay-2 direct for adjustment. Where the procedure indicated above is not possible, the balance should be credited into the units Field Imprest Account and full particulars of the credits or supporting vouchers furnished to the F. C (Army) Pay-2 (Clearing House) to enable him to schedule the credits to the F. C (Army) Pay-2 concerned for adjustment.
- d. Any subsidiary instructions that may be issued by the F. C (Army) Pay-2 (Clearing House) from time to time should be rigidly complied with by the Imprest Holders.

SECTION 2

INSTRUCTIONS FOR THE GUIDANCE OF FIELD CASHIERS

A. APPOINTMENT

31. The appointment of Field Cashier will generally be held by a Military Officer to be appointed by the Military Secretary Branch, A.H.Q. He will be under command of the Formation Commander on whose establishment he is borne or to which attached. He will be assisted by a clerk nominated by the Defence Finance Department.

B. GENERAL

32. The Field Cashier will be responsible for supplying funds in bulk to all authorised "Imprest Holders" i.e. Officers who have been notified as such in Formation Orders on presentation by them of requisitions on BAFF-1036.

The Field Cashier will also make such other payments as may be specifically authorised by the F. C (Army) Pay-2.

Notes :—(1) The Field Cashier will be allotted an account number by CLEARING HOUSE Section. This number will prominently be entered :—

- a. On all correspondence for cash assignments.
- b. In the Cash Book and assignment Register of the Field Cashier.
- c. On the daily and monthly accounts.
- d. On all vouchers supporting entries in the daily account.
- e. On all correspondence connected with the accounts.

(2) In the event of change of Field Cashier, the procedure given in para 19 of Section 1 will be followed.

33. Payments other than those provided for above will not ordinarily be made by a Field Cashier except in very exceptional circumstances when communication with the F. C (Army) Pay-2 is impracticable. Such exceptional payments will be made only if the Formation Commander certifies that delay would be prejudicial to the interests of the Army.

34. The Field Cashier is required to take all reasonable steps to establish the identity of a payee. For this purpose he will be furnished initially by Formation Headquarters with a complete list showing the names, ranks, Imprest Account Numbers and specimen signatures of all the Imprest Holders actually serving with the Formation. Changes in this list will be communicated (by the same authority) to the Field Cashier on occurrence.

35. The Field Cashier will accept and bring to account in his Cash Book sums handed in by Field Post Officers for credit to the Postal Department. Such sums will be duly supported by vouchers, as required or prescribed by that Department.

C. FUNDS

36. The Field Cashier will keep an adequate supply of funds under arrangements made with the Clearing House. When possible and convenient the Clearing House will arrange for an assignment in favour of the Field Cashier in the nearest Civil Treasury or branch of the Bank or other Local Scheduled Bank. In that event, monthly limits upto which assignments are to be arranged and the maximum amount that may at any time be held in the Field Cashier's chest will be fixed by the Formation Commander concerned. The Field Cashier will replenish his cash balance as and when necessary by drawing cheques against his assignment. A cheque book for this purpose will be issued to him by the Clearing House. During major operations, however, or when the above arrangements are impracticable the Government of Bangladesh will provide Field Cashiers with funds under special arrangements with the authorities concerned at the base.

37. A Field Cashier drawing funds against an assignment will keep an Assignment Register (BAFA-277), to watch the balance thereof and to enable him to apply to the Clearing House for the provision of additional funds before the original assignment is exhausted.

38. It is desirable that the Field Cashier should keep in close touch with Imprest Holders as regards their probable drawings. If practicable he will at the beginning of every month, obtain from Imprest Holders a forecast of their probable requirements for the month. He will also ascertain from Imprest Holders whether they are likely to require any particular denomination of currency notes or any particular proportion of different kinds of coins to enable him to regulate his stock of currency notes and species accordingly.

39. The Field Cashier will arrange with the Formation Commander for suitable location of the treasure chest and for the provision of a proper guard. The Field Cashier will also arrange similarly for the safe convenience of species and notes whenever these have to be carried from the Treasury or Base Cashiers Office to his Treasure Chest or from his Treasure Chest to Treasury/Base Cashiers Office and to Imprest Holders. The orders contained in AR(R) 439 and 693(d) AR(I) 389 and 390 *vide* Annex "E" to this section will be generally observed.

D. OPENING OF NEW IMPREST ACCOUNTS

40. The Field Cashier will be supplied by the Clearing House with a stock of Imprest Holders cash requisition book (BAFF-1036) and copies of these instructions. He will apply in good time to the Clearing House for further supplies. He will keep an account of the Requisition Books and obtain receipts from the Imprest Holders to whom they are issued.

41. When the opening of an Imprest Account has been authorised and a distinctive serial number has been allotted to it by the Clearing House, the Field Cashier will obtain from the Imprest Holder two specimen of his usual signature duly authenticated and then hand over to him an Imprest Holders Cash Requisition Book (BAFF-1036) and a copy of these Instructions.

42. The Field Cashier will then report to the Clearing House the following particulars, in type or block letters :—

- a. The official designation of the Imprest Holder and the authority for his appointment.
- b. The serial number allotted to the Imprest Account by the Clearing House.
- c. The name of the Imprest Holder, with initials and rank account number, army number and unit/corps.
- d. Book number of Requisition Book supplied, together with serial number of forms.

He will forward one copy of the specimen signature of the imprest Holder with the report.

E. ACCOUNTS

43. The Field Cashier will keep a cash book in BAFF-987 reproduced as Annex 'F' to this section in which all receipts and payments will be entered daily by himself. All receipts and payments of cash will be signed for by the Field Cashiers in the remarks column of the Cash Book. The items in the receipt and payment columns should be numbered in separate consecutive series

for each month and each vouchers should bear the same number as the entry which it supports. Every payment entry should clearly show the name rank, Account Number and unit of the officer to whom the amount was paid alongwith the Imprest Account Number.

Note :— If more than one currency is in use in the field, the field cashier will maintain a separate cash book for each currency and submit separate sets of schedules and monthly accounts.

44. In general amounts paid by the Field Cashier to Imprest Holder on their Cash Requisition will be in multiples of Tk. 50.00.

45. The Field Cashier will furnish receipts in BAFA-175 for all cash received by him. He will see that all sums paid in for credit to Government are supported by authorised vouchers with sufficient information to ensure identification of the payer and correct accounting. The total amount of each voucher supporting the account should be expressed in words as well as in figures.

46. On the close of each days transaction the cash account will be balanced and the book balance recorded in ink in Cash book. The cash in the Treasure Chest will then be counted and the counted cash balance will also be recorded in the Cash Book with a certificate of count. Any difference between these two figures should be investigated atonce and reported to the Formation Commander and the Clearing House without delay.

47. He will submit (to F. C (Army) Pay-2 Clearing House Section by hand or by registerd post as may be more convenient and duly marked as Improtant /Urgent), a balanced account on BAFF-987 daily showing the opening cash balance, cash receipts during the day and the closing cash balance (and also the certificate of count required under para 46 above). Each receipt and payment transaction will be exhibited separately in this account and supported by the relevant vouchers. If there are no transactions on any day, a simple report confirming the cash balance of the previous day should be submitted.

48. On the 15th day of each month, the Field Cashier will despatch in duplicate to F.C(Army) Pay-2 Clearing House Section (by hand or by registered post as may be more convenient, and duly marked as Important/Urgent) a consolidated account on BAFF-987 showing in respect of the immediately preceding month, the opening cash balance on the 15th day of the previous month the daily totals of cash receipts and charges and the closing cash balance on the 14th day of the current month.

Each Account will be cuntersigned by the Officer Commanding of the Formation Headquarters *vide* para 31 above and will also show on its top the particular Local Audit Officer in whose area the Field Cashier is located.

All original accounts and vouchers will be prepared in ink. Erasures and overwriting will be avoided. Any alteration necessary will be made by scoring out the original entry and entering the correct amount and other details above it. All alterations will be attested in ink by the Field Cashier.

49. The following certificates will invariably by given on the monthly account statement over separate signature of the Field Cashier :—

a. The above account is correct in all respects.

- b. All the supporting vouchers have been submitted to F.C (Army) Pay-2 Clearing House Section, with the daily balanced account.
- c. The closing balance of cash shown above has been physically checked and it tallies with the actual cash in hand and in Bank/Treasury and is in legal currency.

It will be seen by the Field Cashier that Clearance Certificates in respect of the monthly account are received by him from the Field Controller of Military Accounts Clearing House Section and pasted with the respective accounts.

50. At the end of each month, the Officer Commanding Formation Headquarters will verify the cash balance in the cash book and record a signed and dated certificate to the effect. The Officer Commanding will also pay at least one month a surprise visit to Field Cashiers Office and personally check the cash book and the cash balance by actual count and record at the time of actual check, a dated certificate to the effect. The Officer Commanding at his discretion may appoint an officer other than the Field Cashier to verify the cash balance monthly and by surprise visit and to countersign the Imprest Account on his behalf. The orders notifying delegation of these duties alongwith the specimen signatures of the officer concerned will be furnished by the Officer Commanding to the F.C (Army) Pay-2 Clearing House Section.

51. If the daily and monthly accounts are not received within seven days of the due date, these will be called for by Clearing House Section by signal, a copy of which will be endorsed to the Formation Commander concerned. If the accounts are not received by the end of the second week, another signal will be sent to Formation Commander with copy to Field Cashier concerned. If the account is not received even during the third week, the matter will be reported as a serious irregularity to A. H. Q./ S. F. C. (Army)/ C. G. D. F.

F. CLOSING OF FIELD CASHIERS ACCOUNTS

52. When the necessity for the Field Cashiers appointment ceases to exist, he will at once pay cash balance of his account into the nearest Treasury or hand it over to the Base Cashier (if any) and submit the Treasury or Base Cashiers receipt with his final account to the Clearing House. He will at the same time return the copies of these Instructions, the unused or partly used books of cash requisition forms and cheque books in his possession. When there is no Base Cashier or Treasury nearby, the Field Cashier will bring and hand over his balance of cash to such other Field Imprest Holder as the F. C (Army) Pay-2 may nominate for the purpose. Clearing House Section will issue final clearance certificate in respect of the final account.

53. The cash book, duplicate copies of the balanced daily accounts triplicate copies of the fortnightly accounts and acknowledgements/clearance Certificates will be retained for ten years after the receipt of final clearance certificate from the F. C (Army) Pay-2 Clearing House Section.

54. Any subsidiary instructions that may be issued by F.C (Army) Pay-2 Clearing House from time to time should also be complied with by the Field Cashier. A copy of these instructions will also be sent by F.C (Army) Pay-2 to the Formation Headquarters concerned.