

## CHAPTER 2 - CATERING ACCOUNTING REGULATIONS

0201. **Introduction.** This chapter provides the catering accounting regulations for all Service and civilian personnel entitled to be fed at Crown expense and when liberties are restricted<sup>1</sup>. These catering accounting regulations are included for Service and civilian personnel when payment is to be met by other MOD or civilian agencies or when a subsidised rate or contribution to the Defence Food Vote (DFV) is required for meals provided.

0202. **Monitoring of Crown Expenditure.** Personnel entitled to be fed at Crown expense are funded through the DFV. This includes certain duty personnel, visitors, cadets, military working dogs and a wide range of supplements. In order to accurately capture Crown expenditure the following process is to be used:

- a. The Industry Partner (IP) fills out the Crown account paperwork daily and retains all supporting documentation on site to support all Crown account claims.
- b. The IP presents the Crown account inclusive of Form BX 164 to the Contract Supervising Officer (CSO) or Authority representative acting on behalf of the Front Line Command (FLC) or Top Level Budget (TLB) holder weekly<sup>2</sup> and at the end of each trading period/month for audit and verification.
- c. At the end of each trading period/month the CSO or Authority representative passes the verified BX164 and/or the IP's bill to the Defence Infrastructure Organisation Infrastructure Manager (DIO IM)<sup>3</sup> who dispatches the bill for payment to the Defence Business Services (DBS) Finance<sup>4</sup> at Liverpool<sup>5</sup> quoting RA Code PAA 001; Local Project Code [S900574300](#); [UIN D4817C](#).
- d. At the end of each trading period/month copies of the following forms are to be forwarded to the relevant TLBs:

(1) RN and RAF units, copies of BX164 and/or the IP's bill are to be sent to DE&S Logistics Delivery Commissioning Management Organisation – Finance, Accountant #3338, Cedar 3A, NH 3, MOD Abbey Wood, Bristol, BS34 8JH.

(2) Army units, a copy of the Export Spreadsheet is to be forwarded to Army HQ Fd Svcs.

0203. Current versions of all DBS Finance forms are available on the Defence Intranet or <https://www.gov.uk/government/publications/dbs-finance>. For clarification of unit registration and payment methods<sup>6</sup>, it is recommended that processes are confirmed directly with DBS Finance.

### ENTITLED TO BE FED AT CROWN EXPENSE

0204. **Meal Entitlement.** Meal entitlement is for the Core Meal only. The costs of any additional food or beverage items are to be met by the individual at the time of purchase. Refer to Chapter 6.

0205. **Personnel Entitled to be Fed at Crown Expense.** Listed below are the categories of Service Personnel who are deemed entitled to be fed at Crown expense where the food costs are

---

<sup>1</sup> Defence Logistics Catering Services Management Team will provide specific authority under these circumstances.

<sup>2</sup> Only sites whose Crown Account is of significant monthly value (eg. training sites where the value can exceed £100K) a weekly check by the Authority representative is recommended.

<sup>3</sup> Until DIO sub-regional SFM C1 Teams are established the Authority representative will continue to authorise and submit the IP's bill for payment.

<sup>4</sup> Previously, Financial Management Shared Services Centre (FMSCC).

<sup>5</sup> Invoicing Process Group 33.

<sup>6</sup> The preferred method of payment for Soft FM contracts is P2P.

met by the DFV. This list is not exhaustive and when situations arise where there may be a claim against the DFV justification is to be forwarded through FLCs/TLBs to Defence Logistics Catering Services Management Team.

- a. Service Personnel forming part of a Watch or Barrack Guard at their parent unit between 24 and 48 hours.
- b. Service personnel who are required to carry out additional duties<sup>7</sup> at their parent unit where they are not allowed to leave the unit.
- c. Service Personnel on guard duties, Search and Rescue (SAR) or Quick Reaction Alert (QRA) duties that are otherwise provided with meals outside normal messing arrangements.
- d. For Service Personnel and shift workers taking a night duty meal at their parent unit, refer to the Night Duty Meal Supplement in Chapter 5.
- e. Service Personnel ordered without prior notice to remain at their place of duty for at least 3 hours in excess of the normal working day, as laid down for their specific role in their parent unit, are to be provided with the appropriate core meal during the period that they are retained.
- f. Detainees Under Sentence (DUS).
- g. Personnel detained at the Military Corrective Training Centre are to be fed at Crown expense. The contractor is also authorised to claim the following additional supplements for each detainee:

(1) 3 x Drinks Supplements for the provision of additional drinks at mid-morning, mid-afternoon and at evening lock up.

(2) Night Duty Meals Supplement 1 for the provision of a snack at evening lock up.

0206. **Groups and Organisations Entitled to be Fed at Crown Expense.** Listed below are the groups of Service Personnel and organisations who are deemed entitled to be fed at Crown expense where the food costs are met by the DFV. This list is not exhaustive and when situations arise where there may be a claim against the DFV justification is to be forwarded through FLCs/TLBs to Defence Logistics Catering Services Management Team.

- a. **Authorised Exercises.** When Service Personnel are deployed on an authorised exercise they will be deemed entitled to be fed at Crown expense for the duration of the exercise when conducted under the following conditions:
  - (1) When Service Personnel are deployed on an exercise at a NTEP site.
  - (2) When Service Personnel are deployed on a unit exercise that is conducted 'out of barracks'.
- b. **Service Personnel Recalled back into Unit Lines.** When Service Personnel are called/recalled without prior notice back into their parent unit lines to take part in an exercise they will be deemed entitled to be fed at Crown expense for the meal/meals taken throughout the duration of the exercise.
- c. **Civilian Emergency Services.** Members of the civilian emergency services will be deemed entitled to be fed at Crown expense when deployed on exercise with the Armed Forces.

---

<sup>7</sup> Additional duties is defined as a period of duty outside published working hours and includes weekday nights, weekends and public holidays.

- d. **Field Conditions (Food) (FC(F)).** FC(F) are very specific and tightly controlled by the Treasury and may only be officially declared by the Head of Establishment (HoE) in accordance with JSP 754 Chapter 9. Any unit believing it has a requirement to declare FC(F) and does not meet the criteria in JSP 754 Chapter 9, of which the costs are expected to be funded by the DFV are to provide full justification to Defence Logistics Catering Services Management Team via the appropriate FLC/TLB for approval.
- e. **Clearance Diver Acquaint (CDA).** Service Personnel attending the CDA course will be deemed entitled to be fed at Crown expense for the duration of the course.
- f. **Range Days.** Service Personnel attending range days when they are unable to return to barracks over a meal period will be deemed entitled to be fed at Crown expense for the meal/meals taken.
- g. **Royal Guard Ballatar/Royal Guardrooms London and Edinburgh.**
- (1) Service Personnel forming the guard force will be deemed entitled to be fed at Crown expense whilst on duty and when on transit to the Royal Guardrooms.
  - (2) Royal Guard Room Edinburgh Castle. Service Personnel conducting ceremonial duties will be deemed to be fed at Crown Expense whilst on duty. This entitlement is for ceremonial duties only and not the daily guard duty.
- h. **Military Funeral Escorts.** Service Personnel forming the bearer party at military funerals will be deemed entitled to be fed at Crown expense for the meal/meals taken.
- i. **Compulsory Drugs Testing (CDT).** Team officials and those unit personnel co-opted to assist the team, will be deemed entitled to be fed at Crown expense over the meal period when they are confined to barracks, but does not include personnel nominated to be tested when alternative feeding arrangements should be made.
- j. **Duty Passengers.** Personnel including families under the control of the Duty Air Movements Officer prior to embarkation and Gurkha personnel and their families on unit moves during embarkation/disembarkation will be deemed entitled to be fed at Crown expense.
- k. **International Air Cadet Exchange Association (IACE).** Cadets and escorts where a Memorandum of Understanding exists will be deemed entitled to be fed at Crown expense.
- l. **First Aid Nursing Yeomanry (PRVC).** The First Aid Nursing Yeomanry (PRVC) whilst carrying out voluntary duties will be entitled to be fed at Crown expense.
- m. **Courts Martial and Boards of Inquiry.** Those Members of the Court who are required to remain within the Courts Martial Centre over the lunch time recess can receive a suitable working lunch organised by the Court Official. Additionally, drinks may be claimed for the provision of morning and afternoon beverages for those entitled personnel attending the Courts Martial, Boards of Inquiry or Standing Civilian Courts. The supplement may not be claimed for members of the press or the public gallery.
- (1) **Meal Entitlement.** Meal entitlement is for members of the court only. The entitlement is up to the current value of the Core Meal charge for the midday meal and the costs of any additional food or beverage items are to be met by the individual at the time of purchase. If the occasion arises when a working lunch is required and members of the court cannot retire to the Mess, then a suitable working lunch (sandwiches, fruit, biscuits etc) is to be provided on request by the Court Official.
  - (2) **Drinks Supplement.** The entitlement for drinks is for members of the court and witnesses only.

(3) **Accounting.** The IP is to keep an auditable record of all meals up to the value of the Core Meal and beverages provided. When a working lunch is required the IP may claim the cost of a Packed Meal for each member of the court. Only actual meals taken are to be claimed by the IP. A nominal roll, authorised by the Clerk of the Court, is to be retained with the Crown account for audit to support the claim for each trading period.

n. **Service Personnel held under Police and Criminal Evidence Act (PACE) and Detainees Under Sentence (DUS).** Service Personnel are to be provided with Core Meals and will be entitled to be fed at Crown expense during the period they are detained, including being away from their parent unit.

(1) **Meal Entitlement.**

i. For **PACE**, where practical, interviewees under questioning are to be offered 2 light/third type meals and one main meal (in any 24-hour period) and these meals are restricted to the Core Meal.

ii. For **DUS**, personnel are entitled up to 4 meals daily. Units are to claim the DFC plus Night Duty Supplement 1. It should be noted that only case numbers should be recorded and not names and service numbers.

(2) **Beverage Entitlement.** Where practical, interviewees are to be offered beverages (either hot or cold as appropriate) during short breaks for refreshments and these should be provided at intervals of approximately 2 hours. If cold drinks are provided they should generally be in the form of squash drinks.

(3) **Accounting.** The IP is to keep an auditable record of all meals and beverages provided. A nominal roll (showing only case numbers and not individual names and/or service numbers) is to be authorised by an interviewing Officer and retained with the Crown account for audit to support the claim for each trading period. Only actual meals taken and beverages provided are to be claimed by the IP.

o. **Military Working Dogs (MWD).** With effect 1 Oct 17 MWD rations will be demanded through MJDI; details are contained within JSP 456 Vol 2 Chap 16. Periodically, a Veterinary Officer may need to authorise a short term (< 1 week duration) change in diet for a MWD. In the event that the variation in diet is required for a MWD, when the dog's parent/hosting unit is provisioned through a CRL contract, the IP will recover their costs through the Crown Ration Account. The Veterinary Officer's Certificate is to be held with the account to support the claim.

p. **International Exchange.** Visiting serving personnel hosted by UK Armed forces as part of an International Exchange Programme, will be entitled to be fed at Crown expense as defined by the MOU or attachment order approved by the respective single authority (Army – Army international Branch). Exchange programme LONG LOOK personnel will be entitled to be fed at Crown expense, where messes offer The Enhanced Core Meal, the difference in values is to be paid by the individual.

0207. **Personnel Entitled to Purchase the Core Meal (at the core meal price).** The following personnel are entitled to purchase a Core Meal at the appropriate Core Meal price:

a. UK Service and Auxiliary Reserve Personnel.

- b. Service Personnel in receipt of Food Incidental Allowance (FIA)<sup>8</sup>.
- c. RFA personnel.
- d. International personnel on exchange duties with British forces.
- e. Service Personnel and Civil Servants employed on Defence Estates Deer Management duties.
- f. MOD Civil Servants while on Short Term Detached Duty<sup>9</sup>.

There may be personnel in circumstances not already described and guidance should be sought from ACDS (Log Ops) via the CoC.

## **NOT ENTITLED TO BE FED AT CROWN EXPENSE**

0208. **Personnel/Events Not Entitled to be Fed at Crown Expense.** The DFV will not fund the following categories of personnel or events:

- a. Units/Service Personnel who are deployed on exercise or undergoing training whilst being accommodated within a CRL environment who are to pay for all meals consumed in barracks<sup>10</sup>.
- b. Service Personnel when on Detached Duty/Temporary Assignments who do not normally incur a DFC at their permanent unit.
- c. Service Personnel when on Duty day visits to other Service units who do not normally incur a DFC at their parent unit.
- d. When members of the civilian emergency services have requested to use a MOD facility for their own training purposes. The cost of all meals is to be paid for by the individual at the point of sale.
- e. Transitional arrangements to CRL.
- f. Family members and guests of personnel attending graduation ceremonies/passing out parades.
- g. Reserve Forces personnel attending training activities in excess of 2 hours, for which the volunteer is awarded either a flat rate of training expenses or Missed Meal Allowance. Refer to JSP 456 Pt.2 Vol 2 Ch 15.
- h. Service sports supervising bodies and personnel competing in Unit, Command and Service sport.
- i. All Members of Service or Volunteer Bands.
- j. Unit, commercial and charity events such as Air /Navy/Unit Open Days, Concerts etc.
- k. Military Aid to Civil Authorities. Meal charges for Service Personnel on named operations that are sponsored by Other Government Departments (OGD) are to be billed against the relevant Operation budget UIN.

---

<sup>8</sup> Refer to JSP 752 Chapter 3 Section 5.

<sup>9</sup> Away from their parent unit or duty station.

<sup>10</sup> Barracks means where Service Personnel are accommodated when deployed, it does not refer to their home base location. Exceptionally at a remote location within a CRL site where Service personnel have no access to normal messing facilities and are fed under collective arrangements, ie. range stews, pot mess and bag meals they will be entitled to be fed at Crown Expense for the actual meal/meals taken.

## PAYMENT TO BE MET BY OTHER MOD OR CIVILIAN AGENCIES

0209. **Introduction.** Personnel who are entitled to be fed at Crown expense for which the cost will be met by other MOD or civilian agencies are detailed in the subsequent paragraphs. Personnel are not required to pay for the meals taken at the time of purchase unless otherwise stated. Actual costs of these meals are to be reclaimed by the IP, from the appropriate MOD or civilian agency as appropriate, at the end of each trading period.

0210. **Recruitment Visits.** MOD sponsored recruiting directorate agencies, (DNR, RG, ARTD, D of R&S etc) that provide advanced notification of a recruitment visit, i.e Potential Officer Candidates (POCs), Potential Recruits (PRs), 'Look at Life' school visits etc, are to be provided with all meals for the duration of the selection process.

a. **Meal Entitlement.** Candidates are entitled to meals from the core meal menu, (enhanced offer if appropriate for Officers' and WO/SNCOs Messes). The cost of any additional food or beverage items is to be met by the individual at the time of purchase.

b. **Accounting.** The IP is to keep an auditable record of all meals taken. A nominal roll is to be authorised by the Administration Section, Officer Selection Boards and retained with the Crown account for audit to support the claim for each trading period. Only actual meals taken are to be claimed by the IP.

0211. **Meal Requests.** Sponsoring organisations of visiting personnel are to confirm the number of meals required to the IP no later than 24 hours prior to arrival. Those organisations who fail to provide accurate numbers and the prepared food cannot be utilised will be liable for wastage/food costs for up to the first 24 hours.

0212. **Cadet Organisations**<sup>11</sup>. All MOD sponsored cadets who are on a duty visit are to be provided with all meals for the duration of their visit and are to pay the Daily Cadet Contribution<sup>12</sup> to Messing that is published annually by Defence Logistics. The only exceptions are those cadets whose families are in receipt of Family Income Supplement or Family Credit, or cadet instructors not in receipt of Volunteer Allowance. Cadets and instructors are entitled to meals from the Core Menu. The cost of any additional food or beverage items is to be met by the individual at the time of purchase. Cadet/VGS instructors (including civilian instructors) in receipt of Volunteer Allowance are to pay for meals taken at the time of purchase. The Daily Cadet Contribution to Messing is payable for each 24-hour period or part thereof, irrespective of the number of meals taken. The unit is responsible for the recovery of the Daily Cadet Contribution to Messing from the Cadet Officer I/C and monies received are to be paid to RA Code [RLB013 Local Project Code S900574300](#) through unit accounts.

a. **Accounting.** The IP is to keep an auditable record of all meals taken. A nominal roll is to be authorised by the Cadet Officer I/C and retained with the Crown account for audit to support the claim for each Trading Period. Only actual meals taken are to be claimed by the IP.

0213. **Memorandum of Understanding (MOU) Cadet Organisations.** When a MOU exists and has been sighted by the Authorising Officer, no payment is required. All other cadet and youth organisations (e.g. Scouts, Girl Guides, Sea Scouts, Air Scouts, Boys Brigade, Girls Venture Corps, etc) are to pay for meals taken at the time of purchase. Refer to JSP 814 Ch 1.

0214. **International Students/Exchange Personnel.** Refer to JSP 510 International Defence Training for matters relating to International Student food charges. International Defence Training (IDT) Students will continue to be charged the Non-Entitled (NET) Messing Tariff, unless a

---

<sup>11</sup> Refer to JSP 456 Pt.2 Vol 2 Ch 14.

<sup>12</sup> The Cadet Contribution is a charge and therefore Exempt VAT.

separate MOU exists. Authority staffs are to ensure that monies received are paid into the appropriate vote (RAB PAA 002).

- a. IDT Students will be entitled to the Core/Enhanced Menu. Enhanced Core is not to exceed 33% of the DFC. IDT students may elect to 'trade-up' to an enhanced core or other retail offer and personally pay the difference during core meal times only.
- b. The IP is to claim the actual total number of core/enhanced meals and this is to be shown separately on Crown account forms. The Authority representative is to verify the total number claimed when auditing the consolidated Crown account at the end of the trading period.

0215. **Wider Markets.** The provision and sale of meals under Wider Markets' initiatives (ie. press days and media events) are entirely negotiable between the Authority, IP and Sponsor keeping HQ Staff informed.

### **OFFICERS OF 1-STAR RANK AND ABOVE INCLUDING COMMANDING OFFICERS (CO) ACCOMMODATED IN OFFICAL RESIDENCES AT CRL UNITS**

0216. Officers of 1-Star Rank and above including COs may take advantage of the entitled Core Meal price or an appropriate retail charge for meals taken. Single or married unaccompanied Officers of 1-Star Rank and above including COs occupying a residence (as an annex to the Mess) may elect to either purchase raw ingredients locally or on repayment from the IP.

0217. **Official Entertainment.** There remains a requirement for Officers of 1-Star Rank and above and COs to undertake official entertainment in the course of their duty. In advance of such events, menus and all costs are to be presented to the personal staff for agreement and costs attributed to the appropriate Entertainment Fund. Refer to JSP 915.

### **TRANSFER PROCEDURES ON IMPLEMENTATION OF CRL**

0218. **Introduction.** A minimum of 4-weeks prior to Implementation Day the unit is to notify the DP via their CoC in order to cancel the unit's main account with the DFP however, units are reminded to retain their exercise account number.

0219. **Closure of Catering Accounts.** Once all invoices have been received, the unit messing account is to be treated as an end of financial year transaction in accordance with JSP 456 Pt.2 Vol 2 Ch 4. Any credit balance shall lapse and CoC are to be notified of any debit balance.

0220. **Transfer of Residual Stock.** With immediate effect there is no longer an option of transferring residual stock during the processing of a unit to a CRL contractor. Recent legislation in respect of traceability and allergen labelling, have removed this previously accepted practice. Units processing to CRL are to minimise their stockholdings in the period immediately prior to the Implementation date. Residual stock remaining at the Implementation date must not be transferred to the CRL contractor and are to be disposed of under write-off accounting procedures (JSP 456) Vol 2 single service accounting instructions.

### **CATERING ACCOUNTING REGULATIONS FOR SERVICE PERSONNEL PAYING THE DAILY FOOD CHARGE (DFC)**

0221. **Introduction.** This section provides the catering accounting regulations for all Service Personnel paying the DFC. The IP will recover the costs from the DFV at the end of each trading period. All Phase 1 (full time and reserve forces) Recruits will continue to pay the DFC. In addition, dispensation has also been given to some Phase 2 Trainees at certain units and Special Forces training, where the training regime is largely physical and where there is no break in training that these personnel should also continue to pay the DFC. As such they meet the criteria

as agreed with Her Majesty's Revenue and Customs (HMRC) and are outside the scope of VAT for the provision of Core Meals.

0222. **Phase 1 Recruits (and Phase 2 Trainees paying the DFC).** The Authority shall pay the IP the net DFC per day for all entitled personnel. A New Entry Recruits Training Supplement (NERTS) for each recruit may be claimed for actuals issued in accordance with Chapter 5.

a. **Meal Entitlement.** To ensure recruits and trainees are receiving a balanced and healthy diet commensurate with the physical demands of training they are to be provided with 3 meals a day from the Core Meal Range. Outside of Core Meal hours recruits and trainees are allowed to purchase products from retail outlets, but this is a purely private arrangement between the recruit, trainee and the vendor and no element of the DFC may be used for this purpose.

b. **Accounting.** The IP is to maintain a separate messing account and, in conjunction with the Authority representative, is to provide a robust audit trail to meet the IP's retrospective claims for the feeding of recruits and trainees. For periods of block leave, including long weekend leave (periods in excess of 24 hours) and periods of exercise, the IP is only to claim the net DFC, or Core Meal value as appropriate, for actual Core Meals taken. A nominal roll of the Record of Fed Strength is to be retained with the Crown account for audit to support the claim for each trading period.

0223. **End of Trading Period.** The IP shall ensure that the entire income is spent on the provision of food for recruits and trainees and is subject to review at the end of each trading period by the Authority.

0224 – 0299. Reserved.