

CHAPTER 7 - CASH IN LIEU OF RATIONS (CILOR)

INTRODUCTION

0701. CILOR is the principle method of provisioning personnel in the absence of Service facilities or food supply. Before CILOR can be authorised it must be demonstrated that no Service facilities are available from other Services, the PFM Food Supply Contractor or Host Nation Support (HNS) when abroad. CILOR applications are to conform to Comprehensive, Commitment Control Regimes (3CRs) in accordance with local budget procedures. Throughout this Chapter the following Definitions apply:

- a. Activity. The 'Activity' refers to the exercise, expedition or event for which CILOR has been applied for.
- b. OIC Activity. The 'OIC Activity' is the lead for said Activity.
- c. Finance Officer. This refers to the person who is responsible for issuing cash advances and clearance of cash advances (such as the Imprest Account Holder) and/or subsequent Audit of the CILOR Reconciliation Statement post Activity (such as the Unit Personnel Officer/RAO).
- d. CILOR Authority. The person with the delegated financial responsibility for authorising CILOR within individual Service TLBs.

0702. **Applications.** Applications are to be submitted using the CILOR Application form at Annex A, as directed by individual Service Authority.

0703. **Funding Authority.** CILOR funds are owned and held by individual Service TLBs and do not form part of the Defence Food Vote. Applications for CILOR are to be made through the chain of command shown below in accordance with the procedures established by each budgetary area.

- | | | |
|----|-----------------|--|
| a. | Royal Navy | Land Based Units - CO
Ships - CO |
| b. | Royal Marines | Unit - CO |
| c. | Army | HQ FA, HQ RC, Bde HQ Food Svcs, HQ BFC or other HQ's |
| d. | Royal Air Force | HLB - Admin Order/Business Case required to support CILOR application. |
| e. | SF and MOD | VCDS |

0704. **Authorised Activities¹.** CILOR may be authorised for the following activities using the application form at Annex A:

- a. Operations, Exercises or Military Training.
- b. Battlefield Studies (See AGAI, Vol 1 Chapter 23).
- c. Approved adventurous training events or expeditions. (e.g. Sailing, Parachuting, Orienteering, Mountain Cycling (biking) and Mountaineering).

¹ CILOR is not to be authorised for Reserves centres on training nights when personnel are in receipt of any expenses or pay.

d. Feeding of entitled competitors and officials during official championships approved by Service Sports Boards that are held away from a Service establishment including Winter Sport Activities (WSA). **CILOR is however not admissible for Overseas Sports Tours/Visits** (Overseas means outside Country/Theatre of Base Unit).

e. **Overseas Activity.** The OIC Activity is to ensure that the correct political, diplomatic and staff clearance for personnel visiting locations overseas (or transiting through North West Europe) is applied for and duly authorised. The CILOR Authority is to scrutinise requests and ensure the correct political, diplomatic and staff clearance is applied for and authorised.

f. Personnel paying the Daily Food Charge are to be removed from their unit's feeding strength for the period covered by CILOR.

0705. **Types.** CILOR is awarded as a flat rate to all entitled personnel participating in any of the above activities **and is based upon a 4000kcal ration scale**. The only supplement available with CILOR is Altitude Training Supplement (ATS)² when **living and training** over 3000m.

0706. **Rates.** Rates of CILOR, are to be applied as follows:

a. **UK.** The UK CILOR rate is published as part of the quarterly DMR publication (Jan, Apr, Jul and Oct).

b. **Overseas.** Overseas CILOR rates are based on **the in-country cost of food provided through the internet³**. The overseas rates are calculated based on the GAR at the time the application is processed. Due to fluctuations it is possible for the authorised CILOR amount to go up or down as the GAR changes. Amendments to the original authorisation are to be annotated on Annex C when the reconciliation statement is completed. CILOR rates for all activities are displayed on the defence intranet. Where food has been costed locally, in order to ensure that units/individuals do not lose funds on the currency conversion, the actual local CILOR rate is to be used and converted back to £ sterling.

0707. **Limitations.** The following limitations apply:

a. CILOR may not be claimed for days on which PFM Food Supply Contractor supplied food is issued. When 10 Man ORP is issued the 40% single supplement applies and no other supplements can be claimed.

b. CILOR may not be used for the purchase of provisions from British or Foreign Service food supply sources unless a specially assessed CILOR rate, based on the prevailing prices from these sources, has been authorised.

d. When CILOR is authorised as a messing entitlement, it is to be accounted for in accordance with the rules for DMR accounting.

e. CILOR applications, involving 2 or more countries must include an itinerary showing overnight locations.

f. Food must only be purchased in the country that the Activity is taking place and is not to be purchased in advance. This will ensure that a unit/individual does not have to repay expended funds should an Activity be cancelled or reduced in numbers.

g. CILOR can only be claimed for the meals that are actually taken in the location of the activity/expedition

² ATS is calculated at 25% of the CILOR rate and authorised by the CILOR Authority.

³ <http://www.numbeo.com/>

- h. Meals required during travel to and from the location are to be funded by the unit/individual
- i. CILOR can be claimed for split days to cover the relevant meals. Units are to indicate on their CILOR application what individual meals they require on first and last days of the Activity.
- j. CILOR applications for individuals from separate budgetary areas can be consolidated and then controlled centrally once authority/entitlements have been confirmed by individual budgetary areas. Group/Expedition leaders can use signed authorised CILOR Applications to draw finances for separate UINs in full.
- k. When CILOR is issued to groups/parties, it is to be controlled and accounted for centrally for the benefit of all entitled personnel.
- l. CILOR is not to be used to purchase alcoholic drinks, although it can be shown on a receipt.
- m. CILOR is not permissible for culture tours.⁴
- n. CILOR is not permissible when personnel are accommodated in a CRL/PAYD environment.
- o. Retrospective claims, whilst not normally authorised, may in exceptional circumstances be authorised for payment by the CILOR Authority.

0708. **CILOR for Cooked Foods.** CILOR rates are calculated for the purchase of un-cooked foods and does not cover the cost of cooked food purchased in local restaurants. Units/individuals who use CILOR for cooked foods under these conditions do so under the understanding that the allowance will not cover the total bill and they will have to subsidise the excess costs from other sources. When accounting for cooked food the OIC Activity is to present the full bill and list the actual claim made against the CILOR account. Alcohol can be shown on the receipts but it must not be claimed for on the account.

ACCOUNTING

0709. CILOR is to be issued as cash payment as detailed below:

- a. **Expeditions or Adventurous Training.** Unit Cash Officers may issue CILOR, as a cash allowance, to parties or individuals engaged in expeditions or adventurous training.
- b. **Accounting.** CILOR may be drawn from Imprest accounts in advance of the exercise/event. It is the responsibility of the OIC Activity to ensure that CILOR funds have not been misappropriated and original bills for expenditure are available for audit.
- c. **Receipts.** Where receipts are not available for individual meals due to exceptional circumstances it is permissible for the OIC of the Activity to self-certify for those meals. Exceptional circumstances are such issues as an isolated small food supplier/ hot drink vendor. It does not apply to all meals/ food purchased throughout the Activity where original bills must be requested and retained for audit.
- d. On completion of the exercise all CILOR funds must be accounted for in accordance with current DMR accounting regulations. Higher Formations can stipulate exact audit procedures required, however one of the following must be adhered to:

⁴ Where Culture Tours form part of an Admin Order the meals consumed during these periods are to be removed from the CILOR application. These are to be calculated at the standard DMR % rates of 15%, 35% and 50% for respective meals (breakfast, lunch and main).

(1) **Regular Units.** The account is to be checked and audited by either the RCWO/UCM or the unit Imprest Holder/Unit Accounts Officer. They are to ensure that all cash expenditure, including that used for cooked foods have been accounted for in accordance with these regulations. Once satisfied they are to endorse the Reconciliation Statement (see Annex C) to that effect and return it to the issuing authority. The original bills, once checked can be disposed of.

(2) **Reserves, UOTC and CCF Units.** Higher Formation Food Service Staff are to audit the account as above.

e. **Reconciliation Statement.** A Reconciliation Statement (see Annex C) is to be completed at the end of the exercise, and is to be signed by the Exped/Activity leader to confirm that all funds have been either spent or returned in accordance with these regulations. The RCWO/UCM or Unit Imprest Holder/Unit Accounts Officer is to sign the statement to confirm that the account has been audited. Once complete the Reconciliation Statement is to be signed off by the Unit Imprest Holder/Unit Accounts Officer and returned to issuing authority. Where the Activity includes multi-unit personnel the Activity OIC is to sign off individuals Reconciliation Statements to the effect that they have received all funds from the individual and on completion of the Exped/Activity is to reconcile the CILOR account through their own Imprest Holder. The account is to be supported by a nominal roll of all participants with Budget UIN and unit details.

f. Expenditure on CILOR is to be charged to RA Code PAA 002 and attributed to the Unit's CILOR Budget UIN.

0710. **Adventurous Training Centre Germany (ATC(G)).** Feeding in the following ATC(G) locations in Germany will use a cash Free Messing System. Units are to present their authorised CILOR applications to the Mess manager on arrival and the funds will be claimed centrally:

a. **Joint Service Mountain Training Centre Germany (JSMTTC (G)) (3 MALs).**

b. **British Mönesees Sail Training Centre (BMSTC).**

c. **Other Adventurous Training/Sporting Activities.** All other adventurous training and sporting activities conducted in Germany outside of ATC(G) are to be applied for using Annex A in the normal manner.

d. **WALGAU Austria -** Units utilising the facilities at Walgau Barracks in Austria need to be aware that there is a MOU in force with ATG and that meals are supplied as part of the accommodation. CILOR will only be granted for the main meal (50% of CILOR Rate) in order that personnel can purchase extra items to enhance packed lunches or supplement the purchase of a main meal at the skiing location if they are not returning to Walgau Barracks in time for Main Meal.⁵

0711. **CILOR Assessment.** Where possible the CILOR Food Basket uses the items listed at Annex D. Where this is not possible the Website www.Numbeo.com is used to determine overseas rates. The rates listed on the Website are then increased to meet the 4000 KCal requirement. Units who experience issues with local food prices can use the list at Annex D to request an uplift of the current CILOR rate. To do this all items listed or an alternative must be costed and the appropriate DofQ listed.

0712. **RAF CILOR.** Where food receipts are not available due to the use of all inclusive or half board accommodation, a copy of the accommodation booking confirmation should be submitted to validate the claim for CILOR. Where the OIC collects CILOR from the individuals on the Activity to enable group catering, the OIC is to supply each individual with the form at Annex E for submission

⁵ Meals provided at Walgau Barracks are limited and meal timings may not meet unit training times and the return journey. This is recognised with the 50% supplement of CILOR. It is not designed to provide full meals at a ski resort which are allocated as part of the MOU.

to their home unit in lieu of receipts. The OIC is then to complete the reconciliation prior to submission to their home unit Cash Office.

0713. **CILOR – Civilian Applications.** MOD Civilian employees can be authorised CILOR when participating in AT activities and academics on Battlefield Studies, pending TLB authority. External Civilian Personnel (including dependents) can only be authorised CILOR if they are being employed in an instructional role on AT activities. Any application submitted that includes civilian personnel must be authorised by the appropriate Service Physical & Adventurous Training body prior to submission. Civilian Personnel must be able to prove that they have adequate insurance to participate in any activity that attracts CILOR.

0714. **Bottled Water.** CILOR rates do not provide for Bottled Water, and as such there is no allowance for the issue. Individuals/Units who require Bottled Water are to submit their request separately to individual budget holders for authorisation.

0715. **LOA -Eligibility⁶.** Service personnel and/or their immediate family are ineligible to receive LOA under the following circumstances:

- a. On a visit to an LOA area to carry out an Activity, with the exception of staff assigned to that area who are undertaking their primary duties, who retain their eligibility to receive LOA.
- b. Personnel journeying to an LOA area for participation in official sports with the exception of staff assigned to that LOA area who are undertaking their primary duty, who retain their eligibility.

0716 – 0799. Reserved.

⁶ JSP 752 refers.

CHAPTER 7 Annex A - APPLICATION FOR CASH IN LIEU OF RATIONS (CILOR)

PART 1 - Activity Details					
Unit Title			UIN		
Address			Tel No:		
			Fax No:		
Title of Activity			Activity at a MAL?	Yes/No (Note A)	
Activity Authority			Mil Trg/Battlefield Study/Adv Trg/Authorised Sport		
Countries visited					
ADVANCE PARTY		MAIN PARTY		REAR PARTY	
Party Strength		Party Strength		Party Strength	
Date of Arrival		Date of Arrival		Date of Arrival	
Date of Departure		Date of Departure		Date of Departure	
Days on CILOR		Days on CILOR		Days on CILOR	
ATS (Note B)		ATS (Note B)		ATS (Note B)	
Individual Meals: Only to be used when individual meals are required instead of full days.					
Breakfast (15%)		Breakfast (15%)		Breakfast (15%)	
Third Meal (35%)		Third Meal (35%)		Third Meal (35%)	
Main Meal (50%)		Main Meal (50%)		Main Meal (50%)	
OIC Activity Signature:		Name:		Rank	
PART 2 - Calculation of Allowances using appropriate CILOR Rates: (Note C)					
Total No of Days on CILOR		Total No of Personnel			
CILOR Rate (Sterling)		CILOR Authorised (Sterling)			
CILOR Rate (Local)		CILOR Authorised (Local)			
PART 3 - CILOR Authority. Confirmation by Bde FSWO or Unit RCWO/UCM that the rates are correct and, if requested ATS meets JSP criteria.					
Name:		Rank/Grade:		Signature:	
				Date:	
PART 4 - CILOR Budget Authority. Confirmation that funds are available and has been authorised in accordance with 3CR criteria.					
Charged against RAC PAA 002 on Budget UIN			(insert if Unit/Budget UIN are different)		
Name:		Rank/Grade:		Signature:	
				Date:	
PART 5 – Certification by Finance Officer responsible for issuing Cash:					
This is to certify that the total sum above has been paid.					
Name:		Rank/Grade		Signature	
The signatures used are accepted as original signatures for accounting purposes in order to speed up process.					
Notes: A. Units are not authorised to draw CASH from the Finance Officer, whilst accommodated and fed at a Multi Activity Lodge (MAL) in Germany. B. ATS (Altitude Training Supplement) is authorised in accordance with JSP 456 Vol 2 Chap 7. C. CILOR rates calculated in local rates should be issued in that currency to reduce conversion costs. CILOR rates for all locations can be obtained from Army HQ Log Sp Food Services Defence Intranet site.				Unit Stamp:	

CHAPTER 7 Annex C – CILOR RECONCILIATION SHEET

This form must be filled in within one month of the completion of the Activity by the Activity Leader to certify that CILOR money drawn has only been spent on authorised food items and any unspent money returned to Imprest Holder. Once complete this form together with the **original receipted bills**⁷ including the simplified messing account form (Annex C) is to be submitted to the RCWO / UCM / Imprest Account Holder for Audit as stipulated under Para 0708 (c)

Exped / Activity Name: **Date of Exped / Activity:**

1. The approved CILOR allowance to purchase authorised food items for personnel on the above activity must be accurately reconciled on termination of the Exercise to enable an accurate audit trail to be completed, as stipulated by the Defence Internal Auditors.

CERTIFICATION: I certify that all CILOR monies for the Activity has been spent on authorised food items only and any residue funds have been returned to the Imprest holder.

Name : Signature:

RCWO / UCM / Imprest Account Holder / Units Accounts Officer:

2. This is to certify that the receipts for the CILOR account for the above Activity have been audited in accordance with JSP 456 Pt.2 Vol 2.

Name: Signature: Appointment:

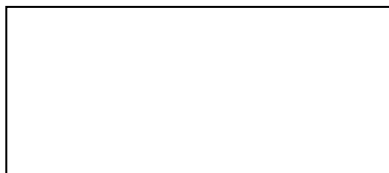
3. The Imprest Holder / Units Accounts Officer is to complete the following

Unit UIN..... Exercise Name.....

Exercise Dates..... Countries / Locations Visited.....

Ser	Details	Authorised	Actual
a	Number of Days		
b	Number of Personnel		
c	Total Amount of CILOR Authorised		
d	Total Amount of CILOR booked to RAC		
e	Reason for Difference between c & d		

UNIT STAMP



Signature of Unit Imprest Holder / Units Accounts Officer

.....

Date.....

Once Completed Return to the Relevant Issuing Authority below:

Fleet Command	Army	Air Command
Unit Who authorised request.	HQ FA / HQ RC/ Bde / FTC / JHC / Unit Who authorised original request.	Station Who authorised request

⁷ When Original Bills are unavailable the OIC Activity is to self certify that funds have been expended in accordance with CILOR regulations. This only applies in exceptional circumstances.

CHAPTER 7 Annex D - CILOR ASSESSMENT**EXERCISE:****DATE PRODUCED:****COUNTRY:****CURRENCY USED:**

ITEM	DofQ	ACTUAL DofQ	LOCAL COST/DofQ
BEEF STEWING / STEAK	KG		
CHICKEN ROASTING	KG		
PORK	KG		
BACON BACK	KG		
SAUSAGE	KG		
TINNED FISH (Salmon/Sardines)	KG		
LOCAL FISH	KG		
EGGS	EACH		
MILK (Fresh or UHT)	LTR		
CHEESE (Hard)	KG		
BUTTER	KG		
MARGARINE	KG		
COOKING OIL	LTR		
BREAD	LOAF (KG)		
JAM	KG		
BREAD ROLLS	EACH		
CORNFLAKES	KG		
ALPEN / MUESLI	KG		
CEREAL BAR	EA		
CHOCOLATE BAR	EA		
SUGAR	KG		
BAKED BEANS	KG		
TINNED TOMATOES	KG		
TEA	KG		
COFFEE	KG		
APPLES	KG		
ORANGES	KG		
BANANAS	KG		
GRAPEFRUIT	KG		
CABBAGE	KG		
CARROTS	KG		
CAULIFLOWER	KG		
PEAS FROZEN	KG		
TOMATOES	KG		
LETTUCE	KG		
CUMCUMBER	KG		
ONIONS	KG		
POTATOES	KG		
PASTA	KG		
RICE	KG		
MUSHROOMS	KG		
LEMON / ORANGE SQUASH	LTR		
BOTTLED WATER	LTR		

Note:

1. The Denomination of Quantity (DofQ) shown is to be that of the item(s) as sold.
2. If an item is not available, the closest alternative to the original should be used, and clearly shown on the table above.
3. If the desired item or suitable alternatives are not available, annotate the above table accordingly.

CHAPTER 7 Annex E – RAF RECEIPT FOR CILOR

When individual CILOR has been surrendered to the OIC Activity Leader for group catering the individual is to submit a completed Annex E to the Cash Office on returning to their parent unit.

Title of Activity	
Date of Activity	
Name & Rank of OIC Activity	
Unit where Reconciliation will be submitted	
CILOR amount given to OIC	
Signature of OIC	