

CHAPTER 20 - RAF CATERING ACCOUNTING PROCEDURES

OFFICERS' RESPONSIBILITIES FOR THE MESSING ACCOUNT

2001. **CO or OC Base Support Wg.** The Commanding Officer/OC Base Support Wg is to ensure that an independent checking officer carries out a full stock check of all centrally held commodities and ORP at the end of each messing period.

2002. **OC Cat Sqn/Flt/CCSO.** OC Cat Sqn/Flt/CCSO is responsible for the correct compilation of both the messing account balance sheet and the income and expenditure accounts for each mess. They are responsible for the completion of the Unit balance sheet and individual mess income and expenditure sheets. The attention of catering officers is drawn to the pamphlet on the prevention of fraud-PAM (Air) 45.

2003. **OC Accts Flt.**

a. **Check and Payment of Bills.** On receipt of Contractors' bills, OC Accts Flt is to check the bills have not been paid previously, register them on RAF Form 16 (register of contractors' bills), allot a serial number and pass them to the OC Cat Sqn/Flt/CCSO for authorisation. On return from the OC Cat Sqn/Flt/CCSO, the OC Accts Flt is to check the arithmetical accuracy of the bills, and then pay them. Appropriate action is to be taken to ensure that bills are paid in time to obtain the maximum trade discount where applicable. Every effort is to be made to ensure that contractors submit their bills promptly and that bills correspond with the messing period.

b. **Recoveries for Purchases made by the Junior Ranks Mess for Service Funds Commitments.** On receipt of the statement of account (Form 6825) in respect of issues, OC Accts Flt is to record details of the statement in the miscellaneous recoveries register. Recoveries are to be made on Form 1680A, a copy of which is to be retained in support of the messing account.

c. **Messing Account Balance Sheet.** The OC Accts Flt is responsible for certifying on the monthly balance sheet that the cost of casual meals, extra messing income due from the individual messes or the SFAS, and exceptionally issues of commodities on repayment, have either been recovered or noted for recovery.

2004. **Non-Public Audit Board.** The responsibility of the Non-Public Audit Board towards messing accounting is solely to verify that non-public income due from mess members has been properly recovered and, after deduction of VAT, paid on demand to the accountant officer.

2005. **Daily Record of Fed Strength.** Refer to Chapter 3.

MESSING ACCOUNTING SYSTEM

2006. The messing accounting system embraces the financial management of public and non-public messing income and expenditure in one income and expenditure account for each mess.

2007. **Messing Accounting Forms In Use.** With the exception of simplified accounting, manual accounting is no longer practised. In addition to the tri-Service forms shown elsewhere in this Volume, the following forms are used in RAF catering accounting:

Form No	Title of Form
a. 6825	Issues on Repayment Voucher (Annex A)
b. 1680A	Bill for Services Provided
c. 666	Payment of Contractor's Bill

- d. 6829B Daily Summary of Extra Messing Income (Annex B)
- e. 6829D Monthly Statement of Extra Messing Income (Annex C)
- f. 6591 Casual Meals in the Junior Ranks Mess - Messing Entitlement
- g. 34 Statement of Equipment Lost/Damaged

2008. **Public Income**

- a. **Basic Entitlements.** Calculation of DMR refer to Chapter 3.
- b. **Catering Differentials.** Refer to Chapter 3.
- c. **Supplementary Entitlements.** Refer to Chapter 6.
- d. **Casual Meals.** Refer to Chapter 5.

2009. **Non-Public Income - Officers' and Sergeants' Messes.** Extra messing income is not to include charges for casual meals, which is to be treated as public income and all Entitled and Non-Entitled Cash Casual Meal monies recovered is to be paid into the DFV in accordance with Chapter 5.

2010. Extra messing income is derived from a levy on living-in officers, bar snacks, food items sold to the bar and mess functions in Officers' and Sergeants' messes. The income from these sources is to be accounted for as set out below and is to be summarised daily on Form 6829B prepared in triplicate, the original and duplicate being forwarded to SFAS/Mess clerks for completion with the original being sent subsequently to OC Cat Sqn/Flt/CCSO. The triplicate is to be retained by the mess manager:

- a. **Meal Charges.** The income due is to be assessed after each meal and included on Form 6829B.
- b. **Bar Snacks, Mess Functions and Sales of Food to the Bar.** The income due is to be assessed daily and included on the Form 6829B.
- c. **Refunds to Mess Members.** Any claim by a member of the Officers' or Sergeants' messes for a refund from the extra messing account, for whatever reason, may only be authorised by OC Cat Sqn/Flt/CCSO who will notify SFAS/Mess clerks for extra messing account action if a refund is approved. The adjustment should be actioned on the next Form 6829B to be raised. The catering income and expenditure account for the appropriate mess is also to be adjusted.
- d. **Recovery of Extra Messing Income to the Public Account.** The accountant officer is to recover into the public account monthly, in arrears the total of the extra messing income for each mess after deduction of VAT. The amount to be recovered by the accountant officer will be notified by OC Cat Sqn/Flt/CCSO on Form 6829D and is to equal the sum total of the amounts notified daily during the month to OC Cat Sqn/Flt/CCSO by the SFAS/Mess clerks on Form 6829B.
- e. **Advance of Contributions.** If contributions for a mess function are collected in advance they are to be credited to a separate special entertainment account in accordance with AP 3223. The food element is to be transferred to the extra messing income account only when the food has been purchased for the function. The transfer may be effected either piecemeal to meet specific bills or totally if it is expedient.

2011. **Junior Ranks' Messes.** MOD Publicly Funded Messing (PFM) supplied provisions may be sold on repayment to junior ranks' messes for non-public commitments with Commanding Officer's approval. Reimbursement for all foodstuffs to be prepared in the junior ranks' mess for non-public commitments is to be made to the SFAS by sections or clubs receiving the catering

service. Form 6825 raised in triplicate is to be used for the purpose on each occasion. The actual commodities used may be listed and costed or the total number of meals supplied evaluated at their cost. The value of the Form 6825 is to be credited to the appropriate income and expenditure account. The Q Cat Accts clerk is to send the duplicate copy to OC Accts Flt who is to initiate recovery action from SFAS, passing a copy of the form 1680A to OC Cat Sqn/Flt/CCSO for retention with the messing account for audit.

2012. **Non-Public Catering for Unit Clubs and Activities.** Many units provide a non-public catering service for their clubs and societies and when this is done on a regular basis the following procedures are to be adopted:

- a. A Cat Sqn/Flt Buffet Account is to be opened with SFAS. Credits to this account will comprise cash payments or transfers from function sponsors. Debits will include Form 1680A for messing commodities, gratuities to staff employed, and incidental costs such as disposable cutlery and paper plates.
- b. A list of function types available, together with the appropriate cost per head, is to be issued to each sponsor requesting a function.
- c. A Buffet Requirement Proforma (Annex D) is to be completed in the catering office, and sent to the function sponsor for verification and signature.
- d. MOD PFM supplied Provisions. Private functions will carry a mandatory 32% on cost surcharge (management and delivery costs) on all PFM Core List items. Classifications of Informal, Formal and Private Functions are contained in Chapter 9.
- e. The full cost of the function is to be paid in advance. The function sponsor is to ensure that the certificate from SFAS reaches the catering office, to confirm payment.
- f. The function is to be costed by the appropriate mess Accountant, a F6825 raised and forwarded to Accts Flt for F1680A action in respect of the messing account concerned.

2013. **Value Added Tax (VAT).** VAT is applied to the total net cost of the function including the labour and food. Tax is not chargeable on grants made from public or mess funds towards the cost of functions. VAT is calculated to 2 decimal places.

EXPENDITURE

2014. Expenditure on the messing account consists of 3 fundamental types: expenditure through the PFM contractor, local traders and service expenditure. The regulations concerning demands and expenditure are detailed in Chapter 4.

2015. **Crown Issues.** ORP expenditure and any ration store stocks issued to kitchens. The items issued are charged against the receiving account. ORP is to be brought onto the account at the current DMR rate in accordance with Chapter 12. Other stock issues are to be brought on and charged at current prices.

BALANCING ACCOUNTS

2016. The person responsible for the Catering Account is to print a statement of account at the beginning of each week for each mess; this statement is to reflect the balance of account as at the end of the previous week (normally Sunday). Due consideration is to be given to reflecting outstanding income and expenditure. The balance of the account for each mess is to be examined not less frequently than once per week by OC Cat Sqn/Flt/CCSO who is to take the necessary action to clear any overspending balance.

2017. **Monthly Account Closure.** Refer to Chapter 4. At the end of each month the account for each mess is to be closed. As soon as possible after receiving any outstanding credits a balance

is to be struck and carried forward as the opening entry on the next month's account. The messing account balance sheet is to be signed as follows:

- a. The individual responsible for compiling the account is to sign to say 'The above is a true and accurate statement of income and expenditure for the period'.
- b. OC Cat Sqn/Flt/CCSO/CCSO is to sign to say 'The balance sheet is approved for submission'.

2018. **Local Trader Bills Non- Public Monies.** OC Cat Sqn/Flt/CCSO is to sign as approving all bills/payment vouchers in respect of items to be charged to messing accounts for which he is responsible. Accountant officers should pay all local traders' statements for food after certification by the OC Cat Sqn/Flt/CCSO. These bills/statements are not normally to be paid until the non-public income has been recovered; however, attractive trade discounts are sometimes available for payment within a specified period and recovery arrangements with messes are to be such as to ensure that messing accounts derive the full benefit.

CLOSURE OF A STATION

2019. When the Unit finally closes the unconsumed stocks in a mess, airfield buffet, in-flight kitchen, MRT, RAFP dog section, or at any other location to which foodstuffs have been issued, are to be sent to a nominated RAF Unit, as determined by A4 Cat Ops. The value of the stock items is to be credited to the closing Unit's account and debited from the recipient's messing account. All items are to be valued at current prices but opened stock need not be accounted for.

2020. After all messing account transactions have been completed all ration accounting vouchers and supporting documents are to be forwarded to the station nominated for the purpose by A4 Cat Ops. The vouchers are to be retained by the nominated station. On closure, the balance remaining in credit on the account is to be zeroed. If there is a debit, this balance is also to be zeroed, but only after agreement has been given by [DE&S CMO Food Category Manager](#). If the debit is sizeable then consideration may be given to holding a Unit Inquiry. No credit or debit balance is to be transferred to another Unit, unless instructed to do so by [DE&S CMO Food Category Manager](#) via A4 Cat Ops.

2021. When a Unit ceases to be self-accounting for rations, but continues in existence under a parent Unit, the procedure set out above is to be followed except that on the day that self-accounting ceases, any accrued under/overspending is to be transferred to the messing account of the station assuming the parenting responsibility. All account paperwork is to be passed on to the parenting Unit.

2022. **CRL.** When a Unit moves to CRL, they are to complete Annex E and forward to A4 Cat Ops. The Unit is responsible for informing their respective bread and milk suppliers of their account closure. A4 Cat Ops will notify [DE&S CMO Food Category Manager](#) and the PFM IP.

2023. **Ration Accounting Spreadsheet.** The spreadsheet accounting package automates the routine clerical calculations associated with the military ration accounting, whilst complying with current regulations. This includes calculating daily entitlement to income including any authorised additional supplements, against food expenditure, with an automatic computation of catering differentials and showing the appropriate debit/credit balance. The programme will generate and print all necessary forms and listings to provide a complete audit trail.

END OF MESSING PERIOD ACCOUNTING

2024. Messing accounts are to be prepared for periods of 1 calendar month. A balance sheet is to be completed every calendar month to collate the financial transactions of all income and expenditure accounts on the station and is to be submitted to A4 Cat Ops for receipt by the twenty-first day following the end of the messing period. In exceptional circumstances approval may be given for the late submission of messing accounts. Subsequently, a letter of explanation is to be enclosed with the account.

2025. **Stock Check.** A stock check is to be carried out of all ORP held in the ration store. This is to be undertaken on the last working day at the end of each month by OC Catering Sqn/Flt/CCSO or nominated Deputy.

2026. **Completion of Unit Messing Account.** The messing account is to be completed by the Cat Accts clerk. The balance sheet is to be completed as follows:

- a. The overspending/under spending balance brought forward from the previous messing period is to be entered as a debit/credit.
- b. The total value of Service items is to be entered on the debit side of the balance sheet.
- c. The value of issues of Public Funded commodities, local traders and SFAS, are to be entered on the debit side of the balance sheet against their respective headings.
- d. The net value of "Crown" items issued to the medical centre, in accordance with Chapter 8, is to be entered on both the debit and credit side of the balance sheet.
- e. The values of abatements are to be shown against their respective headings on the debit side of the balance sheet.
- f. Any adjustment resulting from previous audit observations is to be entered on the appropriate side of the balance sheet quoting the audit observation number(s).
- g. The net value of ration strength DMR is to be claimed as a credit on the balance sheet. Any adjustments are also to be as a credit/debit.
- h. The total entitlements shown on the balance sheet are to be supported by ration strength returns, certificates and separate machined lists for each type of entitlement. (Copies of all supporting documents are to be forwarded with the account for audit only when called for).
- i. The value of the Forms 1680A for extra messing due from messes and SFAS are to be entered as a credit.
- j. The under/overspending balance is the difference between the sub-totals of the credit and debit which includes any debit or credit brought forward from previous messing periods. This balance is then to be calculated to one decimal place as a percentage of the income for the messing period. Any credit brought forward from previous messing periods is to be excluded from the income for the current period when calculating the percentage. The percentage produced is a management control, the object of which is to determine the extent of under or overspending and enable management to take remedial measures in the event of any excessive fluctuation of messing expenditure during the messing period under review.
- k. The individual balances of income and expenditure accounts are to be listed in the messing account balance sheet. The net total of the income and expenditure accounts is equal to the station accrued credit/debit.
- l. The individual person responsible for the Acct and OC Accts Flt are then to complete the appropriate certificates. The account is to be countersigned by OC Cat Sqn/Flt/CCSO.

2027. **Carry-forward of Accrued Credit.** Refer to Chapter 4.

2028. **Overspending or Over claim of Entitlement.** Refer to Chapter 4.

2029. **Distribution of the Messing Account.** The messing account is to be distributed as follows:

- a. The hard copy and all supporting documents/vouchers is to be retained on Unit for a period of 2 years. When called for by A4 Cat Ops, the complete account, together with supporting documents will be required.
- b. The electronic copy of the spreadsheet is to be sent to A4 Cat Ops.
- c. An explanatory letter covering any anomalies in the account e.g. over/under spends, Miscellaneous Credits/Debits, outstanding income or expenditure

2030. **Management Checks.** OC Cat Sqn/Flt/CCSO is to carry out a 10% check of all ration strength and supplementary/flight catering claims input in to the spreadsheet for accuracy and correct accounting procedure. The checks are to be carried out on a monthly basis after all claims have been entered. Each claim checked is to be initialled and dated.

2031. **Return of Non-Cash Losses and Write-Offs.** Refer to Chapter 11. At the end of each month, all Units are required to send a return to [DE&S CMO Food Category Manager](#) via A4 Cat Ops that details any non-cash losses and food write-offs. Examples that should be included are fridge failures, damaged packaging, loss due to shelf life expiry and disposal of food stuffs resulting from the application of legislation. For all situations, explanatory notes are to be provided.

AUDIT OF MESSING ACCOUNT

2032. The messing and ration stock accounts are subject to two types of audit:

- a. In-office management checks of the station messing account by the management audit department of A4 Cat Ops.
- b. On-site checks by DIA staff. Refer to Chapter 10. This will be carried out by the regional staffs of the DIA and is a check on the management control systems.

2033. **Detailed Audit.** Units will be notified by A4 Cat Ops at periodic intervals to forward their completed messing account and all supporting documents.

2034. **Management Audit Observations.** Observations arising from the in-office audit of messing accounts are to be sent to the OC Admin Wg/Sqn of the Unit by A4 Cat Ops in tabulation form with an accompanying letter. The OC Cat Sqn/Flt/CCSO is to answer such observations promptly in the reply column provided for this purpose. The observation replies are to be countersigned by OC Admin Wg/Sqn on behalf of the CO and sent to A4 Cat Ops. The appointment of each officer is to be shown after their signature. Any correspondence related to previous audit observations is to be similarly countersigned. Delay in replying to audit observations leads to the continuance of errors and adds to the burden of corrective action by A4 Cat Ops and Units.

2035 – 2099. Reserved.

CHAPTER 20 Annex B – RAF FORM 6829B - DAILY SUMMARY OF MESSING INCOME

RAF Unit Date(s)

Mess (tick box) Officers' Sergeants' (Note - Enter debit figures in red)
£ p

Crown Monies

Casual Meals (incl. VAT)

<input type="text"/>	Breakfasts @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Breakfasts @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Third Meals @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Third Meals @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Teas @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Teas @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Main Meals @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Main Meals @	<input type="text"/>	<input type="text"/>	<input type="text"/>

Entitled cash casual monies are to be paid via RAC code: RLB 013 Local Project Code ZZP 1GZ 2133.
 Non - Entitled Cash Casual monies are to be paid into RAC Code: RLB 013 Local Project Code ZZP 1GZ 2112.

Non-Public Monies

Extra Messing (incl. VAT)

Day Visit and Duty Meals
 Extra Messing Element (incl VAT)

<input type="text"/>	Members @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Members @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Breakfasts @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Breakfasts @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Third Meals @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Third Meals @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Teas @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Teas @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Main Meals @	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	Main Meals @	<input type="text"/>	<input type="text"/>	<input type="text"/>

*Details of Functions/Adjustments/Purchases/Sales

Bar Snacks (incl VAT)	<input type="text"/>	<input type="text"/>
Bar Snacks (incl VAT)	<input type="text"/>	<input type="text"/>
Staff Meals (incl VAT)	<input type="text"/>	<input type="text"/>
Functions (incl VAT)*	<input type="text"/>	<input type="text"/>
Adjustments to Income*	<input type="text"/>	<input type="text"/>
Sub total	<input type="text"/>	<input type="text"/>
Less % VAT	<input type="text"/>	<input type="text"/>
Net Total	<input type="text"/>	<input type="text"/>
Purchases from Bar Account*	<input type="text"/>	<input type="text"/>
Sales to Bar Account*	<input type="text"/>	<input type="text"/>
Grants/Functions Exempted from VAT	<input type="text"/>	<input type="text"/>
Total to Messing Account	<input type="text"/>	<input type="text"/>

Action by Mess Manager	£	P
Recovered the following cash	<input type="text"/>	<input type="text"/>
Noted for recovery on Mess Bills	<input type="text"/>	<input type="text"/>
Attached the required receipt forms	<input type="text"/>	<input type="text"/>
Total	<input type="text"/>	<input type="text"/>
Signature (Mess Manager)	Date	<input type="text"/>

Sponsor – HQ Air Command

Action by SFAS As at (date):	£	p	Catering Office Actioned on Computer	
Previous non-public income for the month			Voucher No.	
Plus income shown on this form			Adjust No.	
Running gross total for month (incl VAT)			Date	
Less total VAT for month to-date				
Running net total for the month (excl VAT)			Signature (Snr Cat Acct)	
Signature (SFAS Clk)	Date			

Distribution:

- Copy 1** – To SFAS/Mess clerks for completion and then sent to OC Cat Sqn/Flt.
- Copy 2** – To SFAS/Mess clerks for completion and then retained by SFAS for reference.
- Copy 3** – Retained by Mess.

CHAPTER 20 Annex D - FUNCTION REQUIREMENT PROFORMA

Sponsor Details

RankNameSq/Flt/SectionExt.....

Function Details

DateTimeLocation

Transport Details

Private or Official Function

Function to be undertaken by Officers/Sergeants/Junior Ranks Mess (delete as applicable)

Food Requirements

..... Portions of at £ per head = £

..... Portions of at £ per head = £

..... Portions of at £ per head = £

Notes

1. Any loss of Service equipment will be recovered from the function sponsor.
2. All equipment is to be returned to the appropriate mess within 24 hours of the function.
3. The tear-off slip below is to be completed and returned to the Catering Office at least 24 hours before the function.

*detach*_____

To: OC Cat Sq/Flt

From: Stn Cashier/SFAS

Certified that the sum of £ has been paid into the Cat Sq/Flt Buffet Account by.....for the Sq/Flt/Sec function to be held on.....(date)



Signed..... Rank Name Ext

CHAPTER 20 Annex E – TRANSITION TO CRL

This form is notification of _____ on _____ (note 1)

DETAILS	OUTGOING UNIT	INCOMING UNIT
Unit Name		
Unit Address	From: To:	From: To:
UIN		
Contact Name		
Telephone Number		

DETAILS	OUTGOING UNIT	INCOMING UNIT
Account Numbers	Main Kitchen	
	Officers' Mess	
	Sergeants' Mess	
	Dog Section	
Date last/first food orders will be required	Frozen	
	Ambient	
	Fresh	
	Bread	
	Milk	

Supporting information:

Signature _____ Post _____

Name _____ Rank _____ Date _____

Note 1 – This form can be used for a unit move, unit closure, name change or other event involving a change to the [WWFSC](#).