

CHAPTER 4 - THE PUBLIC FUNDED MESSING FOOD SUPPLY CONTRACTED SYSTEM

GENERAL

0401. **Public Funded Messing (PFM).** The MOD food programme is voted by Parliament for the express purpose of feeding Armed Forces personnel on operational deployments, on exercises throughout the world, provision of in-flight meals for aircrew and passengers and for a specified number of in-barrack activities i.e. guard duties. PFM is provisioned through the Food Supply Contracts (FSC).

0402. The PFM Food Supply Contracts have been let through the Deployable Food Programme (DFP) for introduction as at 1st October 2017. The programme of contracts is grouped as follows:

- a. DFP (UK). Covering food supply to UK establishments, HM Ships, Submarines, and RFAs, Operations and Exercises, and In-Flight elements for outbound flights within the United Kingdom. Contractor: Vestey Foods.
- b. DFP (Overseas). Covering food supply and ancillary services including In-Flight for outbound flights from BFSAI and Cyprus, to Operations and Exercises throughout the world including British Forces South Atlantic Islands (BFSAI) and the British Army Training Unit in Kenya. Contractor: Ecolog.
- c. DFP (World Wide In-Flight). 5 regions (Bahrain, Canada, Kenya, Jordan and UAE). All other world-wide In Flight purchases will be local purchased by the relevant RAF squadron.
- d. DFP (Dog Food). Dog Food will be on direct supply from the Defence Fulfilment Centre, Donnington (JSP 456 Vol 2 Chap 16 refers)

0403. DFP (Overseas). Notice periods for receipt applications for Operations & Exercises will be Europe 6 weeks and Rest of the World 10 weeks, however this will now include units in Germany (less those using Sennelager Training Centre) and units using Kenya.

0404. Port Agency Contract. All food supplied from overseas ports (less Port Stanley in the Falkland Islands) will be from the NCHQ appointed Port Agency Contractor (currently MLS).

0405. Defence Catering Schools. The 2 Catering Schools (DMLS & FSW WD) will continue to demand from the core range (DFP(UK)), with recourse to local purchase for bespoke non-core range items in support of cookery training.

0406. The ordering, delivery, invoicing, accounting and quality assurance aspects of both the DFP(UK) and DFP(overseas) contracts is detailed in the respective User Handbooks accessed via the Leidos website on the Defence Food webpage; link below:

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0407. **The Core Range.** The Delivery Partner (DP) and the food supply contractors are to review the range and prices of food items on the core ranges every three months prior to publication. The list of products does vary between the contracts reflecting the requirement and task.

0408. The prices in the core ranges are to be used for all accounting purposes. Items that do not appear in the core ranges are to be accounted for at invoiced price, whatever the source. All queries regarding the cost of issues should be forwarded through the Chain of Command (CoC) to the DP.

0409. **Halal Meat.** Halal meats should only be ordered when there is a genuine need for Halal products. Once receipted, Halal meat should be re-valued to the equivalent non-Halal CPL product price.

0410. **The Delivery Schedules Policy.** The delivery schedule for each unit has been planned by the food supply contractor to ensure the maximum efficiency of the distribution system and will be monitored by the DP. The schedules are detailed in the respective User Handbook. Goods delivered by the food supply contractor will be on pallets, belonging to the Contractor. Units must ensure that they take care of these items and are to return them.

0411. **Food Quality Standards.** Refer to User Handbooks.

0412. **Food Product Life Requirements.** Refer to User Handbooks. In the event that the food supply contractor is unable to supply food with the specified shelf life requirements, units shall be informed prior to delivery. Such food shall not be supplied without prior agreement with the unit. Annex A provides the product shelf life requirements for specific theatres.

UNIT PROCEDURES

0413. **Payment Procedures.** Units are not required to pay the food supply contractor directly for any deliveries of goods supplied under the contract as the bill for these goods is paid centrally by MOD through the DP. However, food purchased from other suppliers through non-public sources will continue to be accounted for under existing arrangements.

0414. **Delivery Procedures.** Refer to User Handbook.

0415. **Monthly Transaction Summary.** Refer to User Handbook. Units have 2 working days in which to notify the relevant food supply contractor of any discrepancies.

0416. **Units transferring to CRL.** When a unit is transferring to CRL, they must inform the food supply contractor, through FLCs using Annex B, giving a minimum of 4 weeks' notice. The food supply contractor will then confirm the main account has been closed and that an exercise account (greenfield site only) has been opened. This will usually be done by renaming one of the existing units' account numbers. CRL units are not permitted to order food using the FSC except when on exercise at a greenfield site location.

0417. **Unit Moves.** In the event of a permanent move, units are to submit Annex B to their FLC, for onward transmission to the DP giving at least 4 weeks' notice, who will inform the food supply contractor.

0418. **Business Continuity Plan (BCP).** Standing locations/units are to hold sufficient food stocks to enable them to meet the needs of their BCP and to ensure that they are self-sustaining to overcome the possible non-delivery of food stocks.

EXERCISES

0419. **General Requirements.** All training camps and greenfield sites (any six figure map reference worldwide that can be reached by a delivery vehicle, with metalled road access) are now on the contract as delivery points.

0420. **Exercises.** Units should meet the planning lead time detailed in the User guides to ensure that the food supply contractor is able to determine the most cost effective method of provisioning the exercise (User Handbook refers). Applications to the DP shall be made through the appropriate CoC, using the Application form in the appropriate User Handbook.

0421. **Restrictions.** Units should note that the range of products available may be restricted in some locations due to locally imposed import/export regulations.

0422. **Accounting for Exercises.** Accounting for exercises shall be in accordance with JSP 456 Pt.2 Vol 1 Ch 12 and JSP 456 Pt.2 Vol 2. Units should note that it is not necessary to apply for a

different account number for each unit exercise, unless multiple exercises are running concurrently.

0423. **National Training Estate Prime (NTEP).** Units wishing to exercise on NTEP land are to submit their food orders through the NTEP contract caterer. Full details of the administrative procedures and lead order times will be forwarded to units when they apply for permission to use the training areas.

SHIPS AND SUBMARINES. Refer to User Handbook

0424. **Orders.** Orders for food items from the Core List for HM Ships, Submarines and RFAs will require a lead-time of 3 working days. Ships undergoing a major storing (defined in this case as orders of value in excess of £10,000) will have a lead-time of 10 working days. Orders may be placed for a Required Delivery Date with a longer lead-time than the minimum listed in this paragraph. Non-Core Orders will require a minimum of 5 working days, unless part of a major store when the lead time will be 10 working days.

0425. **Deliveries.** Deliveries shall be made at the time and location stipulated on the order. This may include weekends, public holidays and out of hours if the requirement is for operational reasons. The food supply contractor driver shall unload the delivery for checking by the Ship's representative and will provide the ship with a printout from the vehicle's Transcan temperature monitoring equipment if requested. The food supply contractor is not responsible for lighterage.

0426. **Ships Storing in the Falkland Islands, Ascension Island.** Ships should place orders directly with the Falkland island warehouse, staffed by the ECOLOG team located in the Mount Pleasant complex. Guidance is found in the overseas DFP user handbook, which can be accessed at the link below.

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0427. **Ships deployed with SSS or other RFA Ships.** Prior to deployment local arrangement between ship's LO and RFA Solid Support Officer in the SSS, or LSOs in other RFA ship's is to be made to determine if there is any spare capacity to carry transit loads. All stock held in transit will remain on the HM Ship's account and must be transferred before the end of deployment.

0428. **Ships Storing in Gibraltar.** Ships storing in Gibraltar should pass their demands to Joint Support Unit (JSU) Gibraltar giving 30 working days' notice, except in emergencies. Demands can be made by post, fax or signal. Ships should be aware that JSU does not hold stock and will not be able to supply the full core range.

0429. **VAT Exemption.** VAT is payable on certain items of confectionery, chocolate, biscuits, ice cream, fruit juices and squashes, potato crisps and shelled nuts etc, sold by the food supply contractor in the UK to HM Ships and establishments. The food supply contractor will charge the goods at the VAT inclusive price except for Ships which are due to sail from the UK, outside of territorial waters for a period of 15 days or more or visiting a foreign port. Ships entitled to receive VAT exempt goods are to attach a copy of the VAT Exemption certificate to all relevant demands, signed by the Commanding Officer. The food supply contractor shall ensure that VAT is not charged on food commodities supplied to Ships in this category. Examples of VAT exemption certificates are reproduced at Annex C.

0430. **Vessels Entitled to Duty-Free.** Certain Ships/Submarines/RFAs, dependent on their movements, are entitled to Duty Free products as listed in the Core Range Price List. There is a minimum notice of 48 hours to ensure that the Duty Free goods are released from the Bonded Warehouse, failure to comply will result in the vessel being issued with non-duty free goods. Ships can confirm their entitlement status by contacting the NAVY LOG INFRA-OPS DFLO RFA, similarly New Build Ships or Ships exiting refit are also to contact the NAVY LOG INFRA-OPS DFLO RFA prior to placing any food orders.

0431. **Legal Requirement.** It is a legal requirement for a copy of the invoice to be stamped, signed and dated by an authorised Ship's Officer and returned to the contractor if Duty Free goods

have been delivered. The stamped, signed and dated invoice should be returned either with the driver or in the envelope provided. If invoices are not returned to the food supply contractor, the Authority becomes liable for unpaid duties and levies that will be passed to the Ship concerned and charged to their catering account.

0432. **HM Revenue & Customs (HMR&C).** Refer to BRd 1990.

SUPPLIES TO THE SOUTH ATLANTIC. Refer to the User Handbook.

STOCK LEVELS – LAND BASED UNITS

0433. **Stock Levels in Land Based Units.** See para 0418.

0434. **Operations/Exercises.** The Endurance Levels/SUSTAT levels will be published in the Operational Order.

0435. **Stock Write-Off.** Write-off transactions for Core range items are to be valued at the current Core Price List. The invoiced price is to be used for non-Core List items. Details for accounting for write-off may be found in JSP 456 Pt2 Vol 2 Ch 11. Authority to reduce the cost of provisions is to be requested via the CoC, to DE&S CMO(Fin) once all other alternatives to transfer the provisions have been explored, which would otherwise result in write-off action being taken.

NON-AVAILABILITY OF CORE RANGE ITEMS

0436. **Local Purchase.** In the event of non-availability of core range items and no Alternative or Substitute product is available from the food supply contractor, the contractor is to procure locally. All costs in procuring the product are borne by the food supply contractor, with unit accounting for the product at the price listed in the core range. If the food supply contractor considers the Local Purchase request unreasonable, the DP will adjudicate.

EXPENDITURE

0437. Core Range items have a monetary value, and as such represent a debit to the unit messing account. The debit is set against the credit balance which is derived from Income (i.e. DMR, supplements, casual meals, non-public funds and stock). Commanding Officers are to ensure that every effort is made to contain expenditure within the authorised monetary allowance whilst maintaining an adequate feeding standard. The following rules apply when accounting for purchases:

- a. **Bulk Holding Storeroom:** On units where all items are taken onto the stock record and held in a central store room any credit notes are to be matched against the stock account invoices and cross-referenced on the monthly statement.
- b. **Direct Delivery:** Whereby the total value of stock received is debited against the unit's messing account at the point of receipt from the FSC. Unit catering or accounts staffs are to bring all stock to account at the CPL price ensuring that the total value of the invoice is debited against the unit messing account. Credit notes are to be entered onto the messing account upon receipt.

0438. Units are to use public money to purchase authorised food and beverages, including alcohol when solely used in the cooking process, from the FSC.

0439. **Private Functions- On Costs**¹. Private functions will carry a mandatory 32% on-cost surcharge on all CPL items. VAT is to be calculated and added to the total NET amount, JSP 456 Pt2Vol 2 Ch 9 refers.

¹ This surcharge is made up of a 22% contract costs (management fee) owed to the Food Vote and a 10% fee that is levied to cover all MOD sales

0440. **Non-Core List of Products.** The purchase of non-core products is authorised on the basis of the percentages below

- a. In the United Kingdom Units are permitted to spend up to 2% of their total monthly public messing income with approved local traders.
- b. Sennelager Training Centre Germany (Lancashire and Polish Kitchens) and units in Gibraltar are permitted to spend up to 2% of their total monthly public messing income with approved local traders.

0441. **Non-Public Funds.** Public messing funds are not to be used to purchase catering disposables (napkins, plastic cutlery etc), or alcoholic beverages, which are always to be paid for from non-public funds or authorised entertainment funds.

Note: Units may purchase Non-Core list items, including Christmas accoutrements such as Christmas crackers, from the FSC using non-public funds. It is imperative that if the FSC is used for this purpose, the cost of these items is recovered back to the Defence Food Vote and the correct accounting action is taken. Payment is to be made through Imprest Accounts using the following RAC: RLB 013 Local Project Code [S900574300](#). Units are not to make arrangements to pay the FSC contractor's invoices locally.

FINANCIAL BALANCE

0442. **End of an Accounting Period (EOAP) (Monthly) – (Exception HM Ships & Submarines).** Units are to make every effort to maintain the catering account within the parameters of 10% credit or 3% debit of the monthly income, which is derived from DMR, casual meals, supplements and stock (excluding EMC/EMI) for each monthly accounting period. Stock which has already been paid for with public funded messing generated income is to be included in EOAP accounting calculations. Units (or individual messes) unable to keep within these parameters should seek guidance from their next higher administrative authority.

- a. **Credits.** Units (or individual messes) are limited to carrying forward a maximum of 10% of the previous period's income. Any excess credit above the 10% permitted will lapse back to the Defence Food Vote. Auditing authorities are to ensure that the amount exceeding 10% is shown as a financial adjustment on the following months account, or use the automated balance carry forward figure on the CATMIS excel account sheet.
- b. **Debits.** Units (or individual messes) carrying forward a monthly debit in excess of 3% of the previous period's income are to report this immediately to the next higher administrative authority, who will investigate the circumstances and advise on what action is to be taken to recover the debit within an agreed timescale. Units are to make every effort to bring the account back to within the prescribed parameters.

0443. Units which are unable to bring their accounts within the 3% parameter within the timescales are to submit reasons in writing to DE&S CMO via relevant Front Line Commands who may request repayment to the Defence Food Vote or in exceptional circumstances may approve write-off.

0444. At the end of the month the Army Ration Account or the RAF Station Messing Account is to be submitted to the relevant FLCs for possible NAO audit no later than 6 weeks after the end of the relevant month. For Ships and Submarines Refer to JSP 456 Pt 2 Vol 2 Ch 18.

0445. **Audit.** The NAO may visit Units to check invoices through the central billing system, from ordering to final payment. These audits are an examination of the food supply contractor system to ensure that the MOD is billed only for goods provided. This is not an inspection of local procedures and the auditing authorities will inform units in advance of their proposed visit.

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CHAPTER 4 Annex A - THEATRE PRODUCT LIFE REQUIREMENTS

Location/ Customer	Fresh Fruit/Veg/Salads	Chilled/Fresh/Dairy	Ambient/Frozen
UK & Europe	Maximum possible shelf life, but no less than 3 days from delivery when stored at ambient temperature.	Dairy/chilled maximum possible shelf life, but no less than 3 days from receipt. Bread/ bakery to be no more than 24 hours old on delivery, except for Germany	Minimum of 3 months life remaining at time of delivery.
Ships deploying	Maximum possible shelf life applicable to product	Maximum shelf life applicable to product.	Minimum of 6 months life remaining at time of loading.
Ships other than above (i.e. alongside)	Maximum possible shelf life, but no less than 3 days from delivery when stored at ambient temperature	Maximum possible shelf life applicable to product.	Minimum of 6 months shelf life remaining at time of delivery.
Submarines	Maximum possible shelf life applicable to product	Maximum shelf life applicable to product	Minimum of 4 months shelf life remaining at time of loading.
Solid Support Ships (SSS)	Maximum possible shelf life applicable to product.	Maximum shelf life applicable to product.	Minimum of 6 months shelf life remaining at time of loading.
South Atlantic (1) Air Freight	Maximum possible shelf life, but quality to remain serviceable no less than 4 days from delivery in theatre. Stored at Ambient temperature in transit, no temperature control on air transport provided	Not without authorisation from the DP	Ambient, maximum shelf life applicable to the product. Frozen product not authorised.
(2) Sea Freight	Fruit/vegetables to retain quality for minimum of 30 days on date delivery in theatre. Stored in transit at chill temperatures, appropriate to product.	Maximum possible shelf life applicable to product. Fresh dairy/bakery not authorised.	Minimum of 6 months shelf life remaining on delivery in theatre.

CHAPTER 4 Annex B - FOOD SUPPLY CONTRACT – NOTIFICATION OF A UNIT MOVE, CLOSURE AND/OR NAME CHANGE

OLD UNIT/LOCATION DETAILS: (if applicable)

1. Present Unit Address: (To include Unit Title, UIN and Full Postal address).

2. Contact Details: (To include POC and Contact Nos).

3. Account Numbers:

Location (Mess)	PFM Account Number

4. Last Delivery Requirements (dates):

5. Remarks:

NEW UNIT/LOCATION DETAILS: (if applicable)

6. New Location Address: (To include Unit Title, UIN and Full Postal Address).

7. New Contact Details: (To include POC and Contact Nos).

8. New Account Number Requirements (Type): (e.g.: Main Kitchen, Officers Mess etc).

9. First Delivery Requirements (dates):

10. Remarks:

CHAPTER 4 Annex C – VAT EXEMPTION CERTIFICATE

VAT Exemption Certificate	
Purchase of goods for use as Ship's stores in:	
(Name of Vessel)	
Which is proceeding on:.....for service on a foreign station	
Signed	Ships' Stamp
Commanding Officer	
(Name of Vessel)	

OR

VAT Exemption Certificate	
(Name of Vessel)	
is deploying on a voyage outside UK territorial waters lasting more than 15 days or calling at a foreign port (delete as appropriate) and these stores are for use during that voyage by members of the crew.	
Signed.....	Ships' Stamp
Commanding Officer	
(Name of Vessel)	