

## CHAPTER 9 - NON-PUBLIC MESSING

0901. **General.** The food provided by the DFP is supplied principally for consumption in Service messes. This food may, however, be provided to authorised personnel on repayment either to enhance messing standards in Officers' and Senior Rates/Ranks' Messes, or for authorised functions. Provisions bought on repayment, whether for official or private functions, may not be resold. Where provisions are authorised to be supplied to non-entitled exchequer customers on an individual basis, payment must be secured in advance.

0902. **Definition of Repayment Categories.** For pricing purposes repayment customers are divided into the following categories:

- a. **Entitled.** All departments of the MOD and others where a MOU or other reciprocal agreement exists, are to pay the DFP core listed price.
- b. **Non-Entitled.** All others, including private individuals and off-duty Service personnel, are to pay the core listed price plus a 32% on-cost surcharge. This surcharge is made up of a 22% management fee associated with the current food contract plus 10% to cover the occasional use of MOD facilities/utilities .

0903. **Functions.** Functions that attract a Service Provision Payment are those that are open to all mess members. Guidance for Official Hospitality can be found in JSP 462.

0904. **Approval.** A certificate requesting an issue of provisions on repayment is to be forwarded to the unit caterer for endorsement. The certificate is then to be forwarded to the Commanding Officer or his delegated representative (not required for provisions required for extra messing). The request is to be endorsed with either "Official" or "Private" denoting the classification of the function. Once the Commanding Officer or his delegated representative has approved the function, the provisions may then be issued. The following information is required on the certificate:

- a. Type of function (Formal / Informal / Private).
- b. Date of function.
- c. Venue.
- d. Sponsor (Mess Committee / Social Secretary / Individual).
- e. Authorisation by Catering Officer - to confirm provisions are available.
- f. Authorisation by Commanding Officer (or Delegated Officer) - to approve the function.

**Note:** RAF issues on repayment may be authorised by OC Cat Sqn / Flt / CCSO, and actioned through OC Accts Flt on F6825 and F1680A.

0905. **Function Classification.** Functions are divided into three categories:

- a. **Official Mess Functions.** Refer to JSP 456 Volume 1 Chapter 6 .
- b. **Informal Functions.** Refer to JSP 456 Volume 1 Chapter 6
- c. **Private Functions.** Private Functions are attended by invitation only and as such are not open to all mess members. They are to be authorised by the Commanding Officer (or Delegated Officer). The Crown is under no obligation to provide facilities for the purchase of DFP supplied provisions for Private Functions held in the mess, and nothing in this article is to be construed as granting any entitlement in this respect. Foodstuffs for these functions may be purchased through the DFP, either from the CPL, or as Special Forward Orders (SFOs). All purchases must be ordered in the appropriate D of Q and the full cost of the order must be paid, regardless of whether any food is unused at the end of

the function. All those repayment requests not certified as Formal or Informal (including sales to all non-entitled customers and F&C governments) will be classed as Private Functions, and carry a mandatory 32% on cost surcharge on all PFM CPL items. All accrued charges are to be settled by those attending the function, and any monies owing to the Crown are to be paid within 14 days after the event. Any further charges are at the discretion of the appropriate mess committee. VAT, where, appropriate, is to be added to the total cost of food supplied after adding the 32% on-costs. Monies recovered are then to be paid into the Defence Food Vote RA Code RLB 013, Local Project Code [S900574300](#). Examples of such functions are Wedding Receptions, Christenings, Birthdays, Leaving Lunches and Individual Mess Members Functions.

0906. **Extra Messing.** Officers' and Senior Rates/Ranks' Messes may buy daily requirements that enhance the normal standard of messing. These items are to be treated as issues on repayment, and the monies are to be recovered monthly from the mess officials (refer to Chapter 5).

0907. **Costing of Issues.** Except for sales to Private Functions, all repayment issues of PFM CPL items are to be charged at the current core listed price. For non-core listed items, the cost price is to be charged.

0908. **DMR Re-Credits.** For Formal and Informal functions, where the event is due to take place over a normal meal period, the appropriate percentage of the DMR for that meal may be credited for personnel attending the function who appear on the Fed Strength for that day. This figure is to be abated from the cost of the function. The credit figure for such abatements from repayment bills is not to exceed the cost of the food purchased. The DMR re-credit abatement from the repayment bill is then to be debited to the unit's catering account. The sponsoring organisation may be liable for additional costs. Menu's, guest lists and any other appropriate documentation are to be retained to support any DMR re-credits.

#### **TIED RESIDENCES (TR) AND MARRIED QUARTERS/SERVICES FAMILY ACCOMMODATION (MQ/SFA)**

0909. **Individuals Authorised to Entertain at Public Expense.** When an individual living in a TR or MQ/SFA is authorised to entertain at public expense, provisions to be used solely for such entertainment may be purchased through the catering account on repayment. Issues are to be made at the core listed prices or cost price for non-core listed items.

0910. **Accompanied Personnel Serving Abroad for whom no Commercial Facilities exist.** Personnel, both Service and MOD Civilians, who are serving married accompanied abroad may purchase provisions from Service sources at the core listed price, where it can be established that commercial facilities are either unavailable, or do not exist within a reasonable travelling distance. Accounts are to be settled in accordance with paras 0911 – 0913.

#### **PAYMENT OF ACCOUNTS/BILLS**

0911. All repayment bills must be settled within 14 days of the end of the accounting period or within 14 days after the event for Private Functions. Failure to do so may result in the repayment customer's privileges being withdrawn.

0912. **Receipt of Bill Payments.** All payments are to be correctly receipted and the receipt number noted on the unit copy of the repayment bill.

0913. **Payment Routines.** Repayment bills are to be raised by the unit caterer and forwarded to the Cash Office/Accts Flt and the repayment customer. Payment is to be made direct by the repayment customer to the Cash Office/Accts Flt. A receipted copy of the "paying in voucher" is to be forwarded to the unit caterer for cross-reference and retention for audit.

0914. **RA Code to be Credited.** All receipt of monies for the sale of provisions on repayment are to be credited to RA Code RLB 013, Local Project Code [S900574300](#).

0915. **VAT – UK Units only.** VAT is charged on certain items of food supplied through the WWFSC . Should such items subsequently be sold on repayment to either entitled or non-entitled individuals, the VAT element is to be charged to the repayment bill. The items of provisions that attract VAT are listed in the CPL as VAT Code 2.

0916. **VAT - Functions.** An instruction in respect of the application of VAT for functions is at Annex A to this chapter. The unit caterer raises the food bill zero rated VAT, (RN - VAT Code 2) even if luxury items e.g. chocolate/orange juice have been provided.

0917. The mess accountant raises the bill for the customer and the total Net sum, which includes food and other costs such as labour etc, which attracts VAT as "a service" has been provided, irrespective of whether the mess is registered for VAT or not, this has no relevance.

0918. **Insurance Cover – Food for Non-Public Catering.** Food obtained solely for use by messes which is to be expended using non-public funds is deemed to be mess property from the time of receipt. Any loss incurred, irrespective of cause is to be borne by the mess and not the Defence Food Vote. Adequate insurance cover should therefore be considered.

0919 – 0999. Reserved.

**CHAPTER 9 Annex A – EXAMPLES OF APPLICABILITY OF VAT ON FUNCTIONS (UK ONLY)**

FUNCTION TYPE	COMMENT
<b>Official Mess Function:</b>  <b>Informal Functions:</b>	1. Irrespective of whether the mess is VAT registered, VAT is applicable when a “service” is provided to the function NET costings, including labour, food etc.  2. Function to be certified official by the CO or delegated representative.  3. Food listed in the DFP Core Price List that attracts VAT is to be charged to the function and re-credited to the catering account if already charged.
<b>Private Functions:</b> e.g. Weddings, Christenings, Birthday Parties, Individual Mess Members Parties, Dinners.	1. Irrespective of whether the mess is VAT registered, VAT is applicable when a “service” is provided to the function NET costings, including labour, food etc.  2. Function to be certified private by the CO or delegated representative.  2. Function attended by invitation only and is not open to all Mess Members.  3. The Unit Caterer is to add 32% on-costs, but is not to add any VAT to the food bill for a private function, however, VAT is to be raised on the overall cost of the function by the Mess Accountant once labour costs etc have been included.  4. When the Unit Caterer raises a food bill direct to the function organiser, then on-costs and VAT is to be applied.  5. When raw food is supplied on repayment e.g. Mess BBQ, zero rate VAT is applicable.
<b>Functions on CO’s Entertainment Allowance</b>	1. Entertainment Allowance is classed as a supply of goods. 2. Food listed in the DFP Core Price List that attracts VAT is to be charged to the function and re-credited to the catering account if already charged.

**Notes:**

1. The above table is intended as a guide for use by unit Caterers. Any unit with a VAT question should in the first instance contact their own single Service VAT focal point as follows:

Royal Navy – NCHQ  
 Army – Divisional Focal Points  
 RAF – HQ Air Command

2. The VAT Resource Account Code (RAC) GCB001 is to be used and attributed to the Local Project Code ZZZG80U104.

3. The unit Caterer should list any PFM Core listed items which attract VAT when a repayment bill is submitted to the Mess Accountant.