

JSP 456
Defence Catering Manual
Volume 2 – Catering Accounting Regulations

Part 2: Guidance

Record of Amendments

Amendment	Date	Signature
001 - Chapter 3	09 June 2015	
(0305, Annex A)		
001 – Chapter 6	09 June 2015	
(0605f, 0617)		
001 – Chapter 7	09 June 2015	
(Chapter Review)		
001 - Chapter 9	09 June 2015	
(0902)		
001 – Chapter 12	09 June 2015	
(1206)		
001 – Chapter 17	09 June 2015	
(1712)		
001 – Chapter 18	09 June 2015	
002 - Chapter 3	17 September 2015	
(Annex A)		
002 - Chapter 6	17 September 2015	
(0621)		
002 - Chapter 12	17 September 2015	
(SER Removal)		
002 - Chapter 14	17 September 2015	
(Chapter Review)		
002 – Chapter 18	17 September 2015	
(1813,1837,1838,1844,		
1849,1850,1851)		
003 – Chapter 2	19 January 2016	
(Chapter Review)		
003 – Chapter 5	19 January 2016	
(0504 s)		
004 – Chapter 3	10 May 2016	
(Chapter Review)		
004 – Chapter 4	10 May 2016	
(Chapter Review)		
004 – Chapter 5	10 May 2016	
(Chapter Review)	40.14	
004 – Chapter 6	10 May 2016	
(Chapter Review)	40.14	
004 – Chapter 8	10 May 2016	
(Chapter Review)	40.14 00/0	
004 – Chapter 9	10 May 2016	
(Chapter Review)		

004 – Chapter 10 (Chapter Review)	10 May 2016	
004 – Chapter 11	10 May 2016	
(Chapter Review)	10 May 2016	
004 – Chapter 12	10 May 2016	
(Chapter Review)		
004 – Chapter 16	10 May 2016	
(Chapter Review)		
004 – Chapter 19	10 May 2016	
(Chapter Review)		
004 – Chapter 20	10 May 2016	
(Chapter Review)		
005 - Chapter 17	22 August 2016	
(Chapter Review)		
006 - Chapter 18	02 November 2016	
(Chapter Review)		
007 - Chapter 7	29 November 2016	
(Chapter Review)		
008 – Chapter 3	25 April 2017	
0311		
008 - Chapter 19	25 April 2017	
1937-1940		
009 – Chapter 7	08 May 2017	
0711 (c)		
010 - Chapter 2	01 Oct 2017	
(Chapter review)		
010 - Chapter 4	01 Oct 2017	
(Chapter review)		
010 – Chapter 5	01 Oct 2017	
0504 (t)	24.2 42247	
010 – Chapter 7	01 Oct 2017	
0709 (d)	24.0.422	
010 – Chapter 8	01 Oct 2017	
0802	04.0-1.0047	
010 – Chapter 9	01 Oct 2017	
(Chapter Review)	04.0 -+ 2047	
010 – Chapter 10	01 Oct 2017	
1007 (b)	01 Oct 2017	
010 – Chapter 16	01 Oct 2017	
(Chapter review)	01 Oct 2017	
010 – Chapter 17 1729	01 001 2017	
011 – Chapter 18	17 Oct 2017	
(Chapter review)	00. 2017	
(Shaptor loviow)		

012 – Chapter 3 0312,0313	14 Nov 2017	
012 - Chapter 4 0440	14 Nov 2017	
012 – Chapter 5 0506,0509,0510,0511, 0517	14 Nov 2017	
012 - Chapter 6 0613,0617,0633	14 Nov 2017	
012 – Chapter 9 0905,0914	14 Nov 2017	
012 - Chapter 12 1211	14 Nov 2017	
012 – Chapter 13 1302,1315	14 Nov 2017	
012 - Chapter 14 1407	14 Nov 2017	
012 - Chapter 16 1604	14 Nov 2017	
012 – Chapter 17 (Chapter Review)	14 Nov 2017	
012 – Chapter 19 1911,1919,1929	14 Nov 2017	
013 – Chapter 7 (Chapter Review)	14 Mar 2018	
013 – Chapter 18 1820, Annex A	14 Mar 2018	
014 – Chapter 4 0424,0426	26 July 2018	
015 – Chapter 5 (Chapter Review)	24 Oct 2018	
015 – Chapter 6 (Chapter Review)	24 Oct 2018	
015 – Chapter 7 (Chapter Review)	24 Oct 2018	
016 – Chapter 19 1916	07 Nov 2018	
017 - Chapter 10 1007 (a), 1008 (d)	17 Dec 2018	
017 – Chapter 18 Annex A	17 Dec 2018	
018 – Chapter 7 (Chapter Review)	06 Feb 2019	

018 – Chapter 13	06 Feb 2019	
(Chapter Review)		
018 - Chapter 18	06 Feb 2019	
1846, 1847		
019 - Chapter 10	19 Feb 2019	
1007 a		
019 – Chapter 18	19 Feb 2019	
Annex A		
020 - Chapter 6	19 Mar 2019	
0605		
020 - Chapter 12	19 Mar 2019	
Chapter Review		
020 - Chapter 14	19 Mar 2019	
1409		
021 - Chapter 14	09 Apr 2019	
1407		
022 - Chapter 15	10 Apr 2019	
1508		
023 - Chapter 17	8 Oct 2019	
1723		
024 - Chapter 3	11 Nov 2019	
0314		

- 1. JSP 456 Defence Catering Manual Part 2 Volume 2 provides guidance in accordance with the policy set out in Part 1.
- 2. Defence Logistics has endorsed the production of JSP 456 DCM Pt.2 Volume 2 Catering Accounting Regulations, to ensure parity between all 3 Services when making claims against the Defence Food Vote.
- 3. This volume contains Tri-Service rules for messing entitlements, the application of catering accounting procedures and it is to be used as the authoritative document for all messing and Catering Accounting related business. Specific single Service accounting instructions are detailed in Chapters 18, 19 and 20.
- 4. All references within this volume will be detailed to the relevant chapter and users will be required to research the relevant paragraph within that chapter reference.
- 5. This publication will be updated as necessary and where sections are reproduced in single-Service instructions they are to be reproduced verbatim.

Preface

How to use this JSP

- 1. JSP 456 is designed to be used by Armed Forces' catering staff. This JSP contains the policy and direction on catering accounting regulations and guidance on the processes involved.
- 2. The JSP is structured in two parts:
 - a. Part 1- Directive, which provides the direction that, must be followed in accordance with Statute, or Policy mandated by Defence or on Defence by Central Government.
 - b. Part 2 Guidance, which provides the guidance and best practice that will assist the user to comply with the Directive(s) detailed in Part 1.

Further Advice and Feedback- Contacts

3. The owner of this JSP is Defence Logistics Policy For further information on any aspect of this guide, or questions not answered within the subsequent sections, or to provide feedback on the content, contact:

Job Title/E-mail	Project focus	Phone
DEF Log – Strat – Pol Cat Svcs	Catering Policy	9679 83565
DEF Log – Strat – Pol Cat Svcs 1	Catering Policy	9679 83566

Contents

Record of Amendments	i
Foreword	ii
Preface	iii
How to use this JSP	iii
Further Advice and Feedback – Contacts	iii
Contents	V

CONTENTS

	Chapter		Paragraph
1.	Definition of	Service Catering	
	Definition of	Service Catering	0101
2.	Intentionally	/ Blank	
3.	Public Fund	ed Messing	
	3000 kcal DN 4000 kcal DN 5000 kcal DN Miscelaneou Promulgation Entitled Pers	Categories Drivers vision (BOP) g rate (DMR) MR MR MR of DMRs onnel of Fed Strength	0301 0302 0304 0305 0306 0307 0308 0309 0310 0311 0317 0318 0319 0324 0326
4.	-	Funded Messing Food Supply Contracted System	
	The Core Ra Unit Procedur Exercises Ships and St Stock Levels	ubmarines Lan Based Units lity of Core Items	0401 0407 0413 0419 0424 0433 0436 0437
	Annex A Annex B Annex C	Theatre Product Life Requirements Food Supply Contract Notification of a Unit Move VAT Exemption Certificate	
5.	Messing En	titlement and Charges	
	Applicability Daily Food C	charge (DFC)	0501 0502

EntItled	0503
Non-Entitled	0505
Casual Meals	0506
Recruitment Visits	0509
Accounting	0512
Non-Entitled Casual Meal Charge	0514
Miscellaneous	0518

Annex A Duty Over 3 Hours Recovery Form Annex B Casual Meal Recovery Form

6. Supplementary Income

Introduction	0601
Catering Differentials and Afloat Additions	0602
High Attendance Supplement (HAS)	0605
Drinks Supplement	0608
Night Duty Meals (NDM) Supplement	0609
Divers Meal Supplement	0610
Packed Meals (for Living-Out Personnel)	0611
PACE and DUS	0612
Survival Training Allowance	0613
Splice the Main Brace	0616
Festive Day Supplement	0619
Juniors Milk Supplement	0621
Submarine Patrol Supplement	0631
Cookery Training Allowance	0635

Annex A Catering Differentials

Annex B Afloat Additions

Annex C HAS Renewal Certificate

Annex D General Claims Certificate (Drinks)
Annex E General Claims Certificate (NDM)

Annex F General Claims Certificate (Divers Meal Supplement)

Annex G General Claims Certificate (Packed Meals)
Annex H General Claims Certificate (PACE/DUS)

Annex I General Claims Certificate (Survival Training Allowance (Provisions)

Annex J General Claims Certificate (Splice the Main Brace)

Annex K General Claims Certificate (Juniors Milk)

Annex L General Claim Certificate

7. Cash in Lieu of Rations (CILOR)

Introduction	0701
Authorised Activities	0704
Rates	0706
Limitations	0707
Accounting	0709

Annex A	Application for Cash in Lieu of rations (CILOR)
Annex B	CILOR Simplified Messing Account Sheet
Annex C	CILOR Reconciliation Sheet
Annex D	CILOR Assessment (Based on the ORS)
Annex E	RAF Receipt for CILOR

8. Hospital, Rehabilitation and Medical Reception Centre Messing

Hospital Daily Messing Rate (HDMR)	0801
Sources of Food Supply	0802
Medical Comforts	0803
Alcoholic Drinks	0804
Aero-medevac Patients	0805
Drinks for Operating Theatre Staff	0806
Specialised Food for Diet Supplement	0807
Maternity Supplement	0808
Further treatment for New Born Babies	0809
Visits by Relatives	0810
Issues to Medical Dispensaries	0812

Annex A Aero-medevac Feeding Proforma

9. Non-Public Messing

General	0901
Definition of Repayment Categories	0902
Functions	0903
Approval	0904
Function Classification	0905
Extra Messing	0906
Costing of Issues	0907
DMR Re-Credits	0908
Tied Residences and Married Quarters/Service Family Accommodation	0909
Payment of Accounts/Bills	0911
VAT – UK Units Only	0915
Insurance Cover – Food for Non-Public Catering	0918

Annex A Applicability of VAT on Functions (UK)

10. Stock Accounting and Audits

Provisions Stock Record Computer Accounting User Guides (CAUG) and Other Instructions Stock Record Actioning Receipt and Issue Vouchers Control of Stock Transactions Not Accounted for in Stock Record Stocktaking (RN) End of Month Stocktake (Army) Stock Accounting (RAF) Transfer of Charge External Audits National Audit Office (NAO) Assurance	1002 1003 1004 1005 1006 1007 1009 1010 1015 1016 1017 1018
--	--

11. Cash/Stores Losses

Losses – Definitions and Terminology	1101
Losses	1102
Definitions	1103
Exclusions from Stores Losses	1104
Terminology	1105
Categorising Losses	1106

		n and Reporting of Losses aluation and Procedures cosses	1107 1109 1114
12.	Operationa	al Ration Packs and Survival Rations	
	Royal Navy	RP Stock I Ration Heater Only I Overseas Theatres	1201 1202 1203 1204 1205 1207 1209 1210
	Annex A	Bread Purchased from Local Sources	
13.	Service Sc	hools	
	Categories Funding Entitlement Home Ecor Milk Nutrition	nomics Classes in Schools on Cash Messing	1301 1302 1303 1317 1321 1323
	Annex A Annex B Annex C	School Messing Account for meals Expenditure Account for Home Economics Classes Milk Indent – Registered Pre-School Play Groups	
14.	Cadet Ford	es	
	Waiver of C Exemptions Testing Boa Adult Instru Accounting CILOR Accounting	Journeys sing Contributions Cadet Charges – Exchange Visits to Cadet Charges ards ctors for Food	1401 1402 1404 1405 1406 1407 1408 1409 1410 1411 1412 1414 1415 1416
	Annex A Annex B Annex C Annex D Annex E Annex F	Cadet Exemption From Charges Form Cadet CILOR Form Cadet ORP Form Cadet Contributions Form Cadet Nominal Roll Adult Nominal Roll	

15. Reserves Forces

16.	Potential Red Reserve Ford CILOR Exper RAuxAF Pers	ces Recruitment Visits nditure	1501 1502 1504 1505 1508
	General Responsibilities Entitlement to Dog Food Daily Ration Scale for Food Dog Food Supply Demannds for MWD Food Issues for Dog Food MWD Dog Food Accounting and Audit Privately Owned Dogs Employed on SARDA Duties Dogs on Approval Defence Animal Training Centre (DAC) Packing and Storage of Dog Food Regimental Mascots		1601 1602 1603 1604 1605 1606 1607 1608 1609 1610 1611 1612 1613
	Annex A Annex B Annex C Annex D Annex E Annex F	Veterinary Officers Certificate – Extra/Special Rations Dog Food Demand Proforma - MWD Account of Dog Food Consumption - MWD Privately Owned Dogs on SARDA/MRT Duties DATR Dog Food Account Dog Food Incident Form - MWD	
17.	In-Flight Cat	ering	
	Introduction Crews Aircrew in Simulators Retrospective Flight Beverage Entitlements Supplementary Crew Passengers Ration Accounting – In-Flight Ration Scales Disposal of Waste Food and Unconsumed Perishable Rations Accounting for In-Flight Rations at Detached Locations Meal Charges to be Levied Meals on Repayment (Casual Meals) Issues to Other than British Military Aircraft		1701 1704 1710 1712 1714 1715 1721 1728 1729 1733 1734 1736
	Annex A Annex B Annex C Annex D Annex E Annex F Annex G Annex H	Aircrew and Passenger Entitlements In-Flight Catering Feeding Scales Ground Meals – Aircrew on 24 Hour Stand by Requisition for In-Flight catering (Crew & Passengers) Retrospective Flight Beverage Claims Daily Ground Meal Register Bill for In-Flight Catering Cancelled/Delayed Flights	
18.	RN Catering	Accounting Procedures	
	General Messing Inco Messing Exp		1801 1807 1810

Purchase Or Accounting for Provisions Lo Accounting for Accounting F	g Balance ering Balance ders – Authorisation or Provisions oss and Wastage or and Custody of Cash Routines for Local Purchase Filing and Disposal of Accounts	1814 1815 1821 1822 1837 1838 1844 1851
Annex A Annex B Annex C Annex D	Headquarters and Food management Information (SURFL Casual Meal Recovery Form (RA) Messing Account Sheet Unconfirmed Transfer Manual Template	ОТ)
Army Cateri	ng Accounting Procedures	
Catering Per Administering Stock Control Food Accourt Accounting C TRICAT – Sy	g the Account of nting on Exercise or Operational Theatre	1901 1903 1904 1924 1928 1931 1936 1937
Annex A Annex B Annex C Annex D Annex E Annex F Annex G Annex H	Unit Stock Sheet – AF F7757 Feeding Strength State – AF F7764 Income and Expenditure Account – AF F7765 (Pt 1 & Pt 2) Casual Meal Advice Note – AF F7776 Daily Summary of Extra Messing Income – AF F7777 Multi Rate Income Calculation – AF P9723 Reconciliation Statement – Food Account Notification of Unit Move/transition to CRL	
RAF Caterin	g Accounting Procedures	
Officers' Responsibilities for the Messing Account Messing Accounting System Expenditure Balancing Accounts Closure of Station End of Messing Period Accounting Audit of Messing Account		2001 2006 2014 2016 2019 2024 2032
Annex A Annex B Annex C Annex D Annex E	RAF Form 6825 – Issues on Repayment Voucher RAF Form 6829B – Daily Summary of Messing Income RAF Form 6829D – Monthly Summary of Messing Income Function Requirement Proforma Transition to CRL	

19.

20.