

## CHAPTER 2 - CATERING ACCOUNTING REGULATIONS FOR SERVICE AND CIVILIAN PERSONNEL

0201. **Introduction.** This chapter provides the catering accounting regulations for all Service and Civilian personnel entitled to be fed at Crown Expense and when liberties are restricted (DFS Team will provide specific authority under these circumstances). These catering accounting regulations are included for Service and Civilian personnel when payment is to be met by other MoD or Civilian Agencies or when a subsidised rate or contribution to the Defence Food Vote is required for meals provided.

0202. **Monitoring of Crown Expenditure.** As the DFS Team is required to fund entitled personnel to be fed at Crown Expense there is a requirement to capture financial data. This includes certain duty personnel, visitors, cadets, military working dogs and a wide range of supplements. The DFS Crown Account Forms (VAT applicable Annex A, VAT non-applicable Annex B) are to be completed weekly by the Authorities subject matter expert (SME). A consolidation sheet is provided at Appendix 1 to Annexes A and B (or the electronic Crown Account provided by HQLF). Once completed at the end of each Trading Period, supporting documentation is to be forwarded via the Contract Authorising authority, to HQLF Fd Svcs for Army and for RN and RAF units/establishments to DES Comm Fin DFS Dep FA, Spur 3, Beckford Block, DE&S Enleigh, Bath, BA1 5AB, the despatching unit should retain the originals.

0203. **Payment.** The consolidated Crown Account will be used to raise a BX164, at Annex C, which is to be despatched to the DGFM FMSSC (formerly Defence Bills Agency) at Liverpool RA Code PAA 002; Local Project Code ZZZ 1G2 1121; UIN D4817D. Current versions of all DGFM FMSSC forms are available on the Defence Intranet or [www.fmssc.mod.uk](http://www.fmssc.mod.uk) See Chapter 17. For clarification of payment methods, it is recommended that processes are to be confirmed direct with FMSSC

### ENTITLEMENT TO FEED AT CROWN EXPENSE.

0204. **Meal Entitlement.** Meal entitlement is for the Core Meal only. The costs of any additional food or beverage items are to be met by the individual at the time of purchase. Refer to Chapter 6.

0205. **Individual Personnel Entitled to be Fed at Crown Expense.** Listed below are personnel entitled to be fed at Crown Expense. This list is not exhaustive and when situations arise where there may be a claim against the Defence Food Vote the justification is to be forwarded through the chain of command to the DFS Team.

- a. Service personnel who are required to carry out a duty watch between 24 and 48 hours.
- b. Service personnel who are required to carry out additional duties<sup>1</sup> where they are not allowed to leave the unit.
- c. Service personnel on either guard duties or SAR/QRA duties who are provided with meals by other than normal messing arrangements.
- d. For Service personnel and shift workers taking a night duty meal, refer to the Night Duty Meal in Chapter 6.
- e. Service personnel ordered without prior notice to remain at their place of duty

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<sup>1</sup> Additional duties constitute a period of duty outside published working hours and include weekday nights, weekends and public holidays.

for at least 3 hours in excess of the normal working day, as laid down for their specific role in the unit, are to be provided with the appropriate core meal during the period they are retained.

f. Service personnel required to be on duty at night/outside normal working hours including living out within the criteria shown in Table 5:2 of chapter 5 Entitlement is based on the number of hours worked outside the recognised working day and whether the duty is an active duty (e.g non-sleeping, working duty).

g. Service Personnel under Sentence

**0206. Service Personnel Involved on a Unit Exercise.**

a. Authorised Exercises are predominantly conducted 'Out of Barracks' when leave is stopped, liberty is restricted and Service personnel are unable to return home to take a meal. Therefore, Service personnel deployed on exercise, who meet in full the above criteria, will be deemed entitled to be fed at Crown Expense for each 24 hour period.

b. Service personnel involved in Clearance Diver Acquaint (CDA) and Range Days (when personnel are unable to return to barracks over a meal period) and Duty Personnel when on transit to Royal Guardrooms will be deemed entitled to be fed at Crown Expense for the meal/meals taken.

c. Exceptionally, there may be occasions when Service personnel are called/recalled into unit lines unannounced to take part in an exercise in their parent unit i.e. Station/ Establishment/Base Recall exercise. In these circumstances, Service personnel will be deemed entitled to be fed at Crown Expense for the meal/meals taken during the duration of the exercise.

**0207. Royal Guard Ballatar/Royal Guardrooms London.** Personnel on duty in the guard rooms are entitled to be fed at Crown Expense.

**0208. Compulsory Drugs Testing (CDT).** Team officials and those unit personnel co-opted to assist the team, will be deemed entitled to be fed at Crown Expense over the meal period when they are confined to barracks, but does not include personnel nominated to be tested when alternative feeding arrangements should be made.

**0209. Service Personnel held under Police and Criminal Evidence Act (PACE) and Detainees Under Sentence (DUS).** Service personnel are to be provided with Core Meals and will be entitled to be fed at Crown Expense during the period they are detained, including being away from their parent Unit.

a. **Meal Entitlement.** For **PACE** Where practical, interviewees under questioning are to be offered 2 light/third type meals and one main meal (in any 24-hour period) and these meals are restricted to the Core Meal. For **DUS** Provision for DUS states that DUS personnel are entitled up to 4 meals daily. Units are to claim the DFC plus a Night Duty Supplement 1. It should be noted that only case numbers should be recorded and not names and Service numbers.

b. **Beverage Entitlement.** Where practical, interviewees are to be offered beverages (either hot or cold as appropriate) during short breaks for refreshments and these should be provided at intervals of approximately 2 hours. If cold drinks are provided they should generally be in the form of squash drinks.

c. **Accounting.** The Contractor in conjunction with the Unit Authority is to provide a robust audit trail to meet the Contractor's retrospective claims for the feeding of Service

personnel held under PACE. Claims are to be submitted at the end of each Trading Period and the following accounting regulations apply:

(1) The Contractor is to keep an auditable record of meals and beverages provided. A nominal roll (showing only case numbers and not individual names and/or Service numbers) is to be authorised by an interviewing Officer and retained with the DFS Crown Account for Audit to support the claim for each Trading Period. Only actual meals taken and beverages provided are to be claimed by the Contractor.

(2) These meals are to be recorded on the DFS Crown Account Forms as appropriate. (See Annexes A and B) or on the electronic DFS Crown Account.

(3) The financial value of these meals is to be claimed by the Contractor on Form BX164 (see Annex C) at the end of each Trading Period. All claims are to be certified as correct by the Authority on the reconciliation statement of the electronic DFS Crown Account package or cross-referenced with Appendix 1 to Annexes A and B.

0210. **Duty Passengers.** Personnel, including families under the control of the Duty Air Movements Officer (DAMO) prior to embarkation and Gurkha personnel and their families on Unit moves during embarkation/disembarkation will be deemed entitled to be fed at Crown Expense.

0211. **Hospital In-Patients and Next Of Kin (NOK).** Refer to Chapter 3.

0212. **International Air Cadet Exchange Association (IACE).** Cadets and escorts where a Memo of Understanding (MOU) exists and is sighted by the Unit Authorising Officer.

0213. **Field Conditions (Food) (FC(F))** are very specific and tightly controlled by the Treasury and may only be officially declared by the Commanding Officer in accordance with JSP 752/754. This mainly covers those on designated operational deployments, on MACA or in the field.

a. Any Unit believing it has a requirement to declare FC(F) and which does not meet this criteria in JSP 754 Chapter 9 Section 10, of which the costs are expected to be funded by the Defence Food Vote, are to provide full justification to the DFS Team via the appropriate Front Line Command (FLC) for approval.

b. This does not include transitional arrangements to CRL/PAYD as this cost would form part of the transition plan.

0214. **Reserve Forces.** All Reserve Forces, who are in receipt of full-time pay or over 8 hours day rate are treated as full-time Service personnel.

0215. **Courts Martial and Boards of Inquiry.** Those Members of the Court who are required to remain within the Courts Martial Centre over the lunch time recess can receive a suitable working lunch organised by the Court Officials. Additionally, a Drinks supplement may be claimed for the provision of morning and afternoon beverages for personnel attending Courts Martial, Boards of Inquiry and Standing Civilian Courts, whether as members of the court (including all witnesses, regardless of status) or on duty. The supplement may not be claimed for members of the press or the public gallery.

a. **Meal Entitlement.** Meal entitlement is for members of the court only. The entitlement is up to the current value of the Core Meal charge for the midday meal and the costs of any additional food or beverage items are to be met by the individual at the time of purchase. If the occasion arises when a working lunch is required and members of the court cannot retire to the Mess, then a suitable working lunch

(sandwiches, fruit, biscuits etc) is to be provided on request by Court Officials. Units are to claim the Core Lunch Meal element only

b. **Drinks Supplement.** Drinks entitlement is for members of the court and witnesses only.

c. **Accounting.** The Contractor, in conjunction with the Unit Authority, is to provide a robust audit trail to meet the Contractor's retrospective claims for the feeding of members of the court and beverages provided for members of the court and witnesses. Claims are to be submitted at the end of each Trading Period and the following accounting regulations apply:

(1) The contractor is to keep an auditable record of all meals up to the value of the Core Meal and beverages provided. When a working lunch is required the Contractor may claim the equivalent of the cost of a Packed Meal for each member of the court. Only actual meals taken are to be claimed by the Contractor. A nominal roll, authorised by the Clerk of the Court, is to be retained with the DFS Crown Account for Audit to support the claim for each Trading Period.

(2) Meals are to be recorded on the DFS Crown Account Forms as appropriate. (See Annexes A and B) or on the electronic Crown Feeder Account.

(3) The financial value of these meals is to be claimed by the Contractor on Form BX164 (see Annex C) at the end of each Trading Period. All claims are to be certified as correct by the Authority on the reconciliation statement of the electronic DFS Crown Account package or cross-referenced with Appendix 1 to Annexes A and B.

0216. **Aircrew on a Continuous 24-Hours Standby Duty – Search And Rescue (SAR).** SAR Aircrew and Ground Crew on a continuous 24-hour period of standby duty are to be provided with all meals during the period of their duty. The most practicable method of feeding SAR personnel should be established after consultation with the Contractor and SAR Unit. Consideration should be given to the working routine of SAR personnel and also to the Contractor's staff working hours. It is anticipated that the method of feeding will differ from Unit to Unit.

0217. **Duty Aircrew and Ground Crew (Issued with Prepared Cooked Meals).** Nominal rolls of Duty Air and Ground Crew personnel on a continuous 24-hour standby duty, authorised by the Flt Cdr, are to be retained with the Crown Account for Audit to support the claim for each Trading Period. Only actual Core Meals issued are to be claimed by the Contractor.

0218. **Aircrew and Ground Crew (Preparing and Cooking Own Meals).**

a. **Meal Entitlement.** Meal entitlement is the cost of the food ingredients issued, up to the value of the DFC per person, for each 24-hour period of standby duty. The food ingredients issued should cover a maximum of 3 meals (e.g. lunch and dinner on the first day of duty and breakfast the next day or dinner on the first day of duty and breakfast and lunch on the following day). For personnel entitled to night duty meals refer to Chapter 3.

b. **Accounting.** The Contractor in conjunction with the Unit Authority is to provide a robust audit trail to meet the Contractor's retrospective claims for the feeding of SAR Aircrew and Ground Crew preparing and cooking their own meals. Claims are to be submitted at the end of each Trading Period and the following accounting regulations apply:

(1) The Contractor is to keep an auditable record of all food ingredients issued to SAR personnel who are preparing and cooking their own meals. Nominal rolls of SAR personnel on a continuous 24-hour standby duty, authorised by the Flt Cdr, are to be retained with the DFS Crown Account for Audit to support the claim for each Trading Period.

(2) These meals are to be recorded on the DFS Team Crown Account Forms as appropriate (see Annex B) or on the electronic DFS Crown Account.

(3) The financial value of these meals is to be claimed by the Contractor on Form BX164 (see Annex C) at the end of each Trading Period. All claims are to be certified as correct by the Authority on the reconciliation statement of the electronic DFS Crown Account package or cross-referenced with Appendix 1 to Annexes A and B.

#### **0219. Quick Reaction Alert (QRA) Duties – Aircrew/Groundcrew on a Continuous 24-Hours Standby Duty.**

a. **Entitlement.** QRA Aircrew on a continuous 24-hour period of standby duty and Ground Crew on a duty where their privileges are restricted for periods in excess of 24-hours (normally a 7 day rostered duty) are to be provided with all meals during the period of their duty. The most practicable method of feeding QRA personnel should be established after consultation with the Contractor and QRA Cdr. Consideration should be given to the working routine of QRA personnel and also to the Contractor's staff working hours. It is anticipated that the method of feeding will differ from Unit to Unit. Claims are limited to actual meals issued and are restricted to a maximum of one Scale 11 and 3 x Scale 12s (refer to JSP 456 Volume 2 Chapter 17) for each 24-hour duty period subject to being;

(1) At a state of operational readiness, which specifies a generation time of 30 minutes or less.

(2) Unable to take a meal between tasking for an operational sortie and take off.

(3) Required to live in and occupy accommodation set aside for operational QRA personnel.

b. **Accounting.** The Contractor in conjunction with the Unit Authority is to provide a robust audit trail to meet the Contractor's retrospective claims for the feeding of QRA Aircrew and Ground Crew meals. Claims are to be submitted at the end of each Trading Period and the following accounting regulations apply:

(1) The Contractor is to keep an auditable record of all meals issued to QRA personnel. Nominal rolls of QRA personnel on duty, authorised by the QRA Cdr, are to be retained with the Crown Account for Audit to support the claim for each Trading Period.

(2) These meals are to be recorded on the DFS Team Crown Account Forms as appropriate (see Annex B) or on the electronic DFS Crown Account.

(3) The financial value of these meals is to be claimed by the Contractor on Form BX164 (see Annex C) at the end of each Trading Period. All claims are to be certified as correct by the Authority on the reconciliation statement of the electronic DFS Crown Account package or cross-referenced with Appendix 1 to Annexes A and B.

0220. **In Flight.** The appropriate Aircrew and Passenger Flight Catering Entitlements, in accordance with JSP 456 Volume 2 Chapter 17, may also be claimed where entitlement exists. These In-Flight Scales are based on flight time in hours and are published by the DFS Team as a monetary equivalent. Whilst these catering entitlements may be claimed retrospectively, under no circumstances are cash payments to be made or claimed in advance.

0221. **Military Working Dogs.** Military Working Dogs (MWD) are to be provided with dog rations in accordance with those detailed in the Core Range for which the cost will be met by the Defence Food Vote. Definitive guidance for the rationing of MWD can be found in JSP 456 Volume 2 Chapter 16.

0222. **Supply of Dog Rations.** The Contractor is to ensure sufficient supply of dog rations, the type of which is to be in accordance with the Core Range. Issues of dog rations are to be made to the MWD Section in bulk on a weekly basis. Items for special diets are to be issued as required.

a. **Accounting.** The Contractor in conjunction with the Unit Authority is to provide a robust audit trail to meet the Contractor's retrospective claims for the feeding of MWD. Claims are to be submitted at the end of each Trading Period and the following accounting regulations apply:

(1) The Contractor is to keep an auditable record of all dog rations supplied. Nominal rolls of MWD are to be retained with the DFS Crown Account for Audit to support the claim for each Trading Period. Additionally, a Veterinary Officer is required to support the issue of rations for special diets.

(2) These rations are to be recorded on the DFS Team Crown Account Forms as appropriate. (See Annex B) or on the electronic DFS Crown Account.

(3) The financial value of these meals is to be claimed by the Contractor on Form BX164 (see Annex C) at the end of each Trading Period. All claims are to be certified as correct by the Authority on the reconciliation statement of the electronic DFS Crown Account package or cross-referenced with Appendix 1 to Annexes A and B.

#### **NON-ENTITLEMENT TO FEED AT CROWN EXPENSE.**

0223. **Personnel/Events Not Entitled to be Fed at Crown Expense.** The Defence Food Vote will not fund the following categories of personnel/events:

a. Service personnel when on Detached Duty/Temporary Assignments who do not normally incur a Daily Food Charge at their permanent Unit.

b. Service personnel when on Duty Day Visits to other Service Units who do not normally incur a Daily Food Charge at the permanent Unit.

c. Transitional arrangements to CRL/PAYD.

d. Unit, commercial and charity events such as Air /Navy/Open Days, Concerts etc.

e. Military Aid to Civil Authorities. Service Personnel on named operations i.e. Op Fresco or feeding evacuees that are sponsored by Other Government Departments (OGD), the messing charges are to be billed against the relevant Operation Budget UIN.

f. When members of the civil emergency services are fed by Service units i.e. operational duty or training exercises. The messing charges are to be raised against the HQ authority/sponsor and not against individuals.

- g. Family members and guests of personnel attending graduation ceremonies / passing out parades.
- h. Reserve personnel attending training activities in excess of 2 hours, for which the volunteer is awarded either a flat rate of training expenses or Missed Meal allowance. Refer to JSP 456 Vol 2 Chapter 15
- i. Service sports supervising bodies and personnel competing in Unit, Command and Service sport.
- j. All members of Service or Volunteer Bands.

## **PAYMENT TO BE MET BY OTHER MOD OR CIVILIAN AGENCIES**

0224. **Introduction.** Personnel who are entitled to be fed at Crown Expense for which the cost will be met by other MoD or Civilian Agencies are detailed in the subsequent paragraphs. Personnel are not required to pay for the meals taken at the time of purchase unless otherwise stated. Actual costs of these meals are to be reclaimed by the Contractor, from the appropriate MoD or Civilian Agency as appropriate, on a Trading Period basis.

0225. **Emergency Services Personnel (Civil Police, Fire and Ambulance Crews) – Operations and Exercises (Op/Ex).** Emergency Services personnel required at Units to provide assistance during Operations and Exercises, or Civil Emergencies, are to be provided with meals as required. Actual costs of the meals and beverages taken are to be raised by the Contractor against the local Emergency Services Authority HQ and not the individual. It must be noted that Emergency Services personnel visiting Units on normal training duties or for meetings etc are to pay the cost for meals taken at the time of purchase (i.e. actual payment to be borne by the individual).

0226. **Recruitment Visits.** MoD sponsored recruiting directorate agencies, (DNR, RG, ARTD, DofR&S etc) that provide advanced notification of a recruitment visit, i.e Potential Officer Candidates (POCs), Potential Recruits (PRs), 'Look at Life' school visits etc, are to be provided with all meals for the duration of the selection process. The cost of meals provided will be met by the Service Recruiting Agencies.

a. **Meal Entitlement.** Candidates are entitled to meals from the core meal menu, (enhanced offer if appropriate for Officers' and WO/SNCOs Messes). The cost of any additional food or beverage items is to be met by the individual at the time of purchase.

b. **Accounting.** The Contractor in conjunction with the Unit Authority is to provide a robust audit trail to meet the Contractor's retrospective claims for the feeding of candidates. Claims are to be submitted at the end of each Trading Period and the following accounting regulations apply:

(1) The contractor is to keep an auditable record of all meals taken. A nominal roll is to be authorised by the Administration Section, Officer Selection Boards and retained with the DFS Crown Account for Audit to support the claim for each Trading Period. Only actual meals taken are to be claimed by the Contractor.

(2) Meals are to be recorded on the DFS Team Crown Account Forms as appropriate (see Annex A and B) or on the electronic DFS Crown Account.

(3) The financial value of these meals is to be claimed by the Contractor on Form BX164 (see Annex C) at the end of each Trading Period. All claims are to be certified as correct by the Authority on the reconciliation statement of the

electronic DFS Crown Account package or cross-referenced with Appendix 1 to Annexes A and B.

(4) The total value of these claims for each trading period are to be forwarded to DES Comm Fin DFS Dep FA, who will bill the relevant Service Recruiting Agencies.

**0227. Meal Requests.** Sponsoring organisations of visiting personnel are to confirm the number of meals required to the Contractor no later than 24 hours prior to arrival. Those organisations who fail to provide accurate numbers and the prepared food cannot be utilised will be liable for wastage/food costs for up to the first 24 hours. The total bill including VAT, is to be recovered by the Contractor from the sponsoring department and is to be paid into RLB 013 - Local Project Code ZP 1GZ 2133, UIN D4817E.

**0228. Cadet Organisations<sup>2</sup>.** All MOD sponsored cadets who are on a duty visit are to be provided with all meals for the duration of their visit and are to pay the Daily Cadet Contribution to Messing that is published annually by the DFS Team. The only exception is cadets whose families are in receipt of Family Income Supplement or Family Credit, or cadet instructors not in receipt of pay. Cadets and instructors are entitled to meals from the Core Menu. The cost of any additional food or beverage items is to be met by the individual at the time of purchase. Cadet/VGS instructors (including civilian instructors) in receipt of pay are to pay for meals taken at the time of purchase. The Daily Cadet Contribution to Messing is payable for each 24-hour period or part thereof, irrespective of the number of meals taken. The Unit is responsible for the recovery of the Daily Cadet Contribution to Messing from the Cadet Officer I/C and monies received are to be paid to RA Code RLB, Local Project Code ZP1GZ2133 through Unit accounts.

a. **Accounting.** The Contractor, in conjunction with the Unit Authority, is to provide a robust audit trail to meet the Contractor's retrospective claims for the feeding of Cadet Organisations. Claims are to be submitted at the end of each Trading Period and the following accounting regulations apply:

(1) The Contractor is to keep an auditable record of all meals taken. A nominal roll is to be authorised by the Cadet Officer I/C and retained with the DFS Crown Account for Audit to support the claim for each Trading Period. Only actual meals taken are to be claimed by the Contractor.

(2) These meals are to be recorded on the DFS Team Crown Account Forms as appropriate (see Annexes A and B) or on the electronic DFS Crown Account.

(3) The financial value of these meals is to be claimed by the Contractor on Form BX164 (see Annex C) at the end of each Trading Period. All claims are to be certified as correct by the Authority on the reconciliation statement of the electronic DFS Crown Account package or cross-referenced with Appendix 1 to Annexes A and B.

**0229. Memorandum of Understanding (MOU) Cadet Organisations.** When a Memorandum of Understanding (MOU) exists and has been sighted by the Authorising Officer, no payment is required. All other cadet and youth organisations (e.g. Scouts, Girl Guides, Sea Scouts, Air Scouts, Boys Brigade, Girls Venture Corps, Air Cadets etc) are to pay for meals taken at the time of purchase.

**0230. International Students/Exchange Personnel.** Refer to JSP 510 International Defence Training for matters relating to International Student food charges. International Defence Training (IDT) Students will continue to be charged the Non-Entitled (NET) Messing and Accommodation

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<sup>2</sup> Refer to JSP 456 Vol 2 Chapter 14.  
JSP 456 DCM Volume 4

Tariff, unless a separate MOU exists (Ex Long Look). Authority staffs are to ensure that monies received are paid into the appropriate vote (RAB PAB 002).

- a. IDT Students will be entitled to the Core/Enhanced Menu. Enhanced Core is not to exceed 33% of the DFC. IDT students may elect to 'trade-up' to an enhanced core or other retail offer and personally pay the difference during core meal times only.
- b. The Contractor is to claim the actual total number of core/enhanced meals and this is to be shown separately on DFS Crown Account Form (see Annex A), and BX 164 (see Annex C). The Authority staffs are to verify the total number claimed.

0231. **Wider Markets.** The provision and sale of meals under Wider Markets' initiatives are entirely negotiable between the Authority, Contractor and Sponsor keeping HQ Staff informed.

### **OFFICERS OF 1-STAR RANK AND ABOVE INCLUDING COMMANDING OFFICERS (CO) ACCOMMODATED IN OFFICAL RESIDENCES AT CRL UNITS**

0232. Officers of 1-Star Rank and above including COs may take advantage of the entitled Core Meal price or an appropriate retail charge for meals taken. Single or married unaccompanied Officers of 1-Star Rank and above including COs occupying a residence (as an annex to the Mess) may elect to either purchase raw ingredients locally or on repayment from the Contractor.

0233. Official Entertainment. There remains a requirement for Officers of 1-Star Rank and above including COs to undertake official entertainment in the course of their duty. In advance of such events, menus and costings are to be presented to the personal staff for agreement and costs attributed to the appropriate Entertainment Fund.

### **FOOD SUPPLY TRANSFER ON IMPLEMENTATION OF CRL**

0234. **Introduction.** A minimum of 4-weeks prior to Implementation Day the Unit is to notify the DFS Team (Food Supply Management) via Chain of Command (CoC) in order to cancel the Unit's account with the MoD Food Supply Contractor.

0235. **Closure of Catering Accounts.** Once all invoices, including those for bread and milk, have been received, the Unit Messing Account is to be treated as an end of financial year transaction in accordance with JSP 456 Volume 2 Chapter 4. Any credit balance shall lapse and CoC are to be notified of any debit balance.

0236. **Transfer of Residual Stock.** Prior to the implementation of CRL, Unit catering staff or the incumbent Contractor are to make every effort to reduce excess stock. At the point of transfer unopened stock is to be transferred at the MoD Food Supply Contractor Core Range Price List plus 22% management costs to the incoming CRL Contractor, with the exception of overseas Station, whereby unopened stock is to be transferred at cost price. Recovery may be made to RAC Code RLB 013 Local Project Code ZPP 1GZ2112, UIN D4817E, or by cheque made payable to MoD Public Sub Account 5018 crossed The Accounting Officer. Queries on the value of stock are to be addressed to the DFS Team FSM SO2. Only provisions lesser than the D of Q listed in the Core Range Price List may be transferred at nil costs to the CRL Contractor, i.e. an open bag or can.

### **CATERING ACCOUNTING REGULATIONS FOR SERVICE PERSONNEL PAYING THE DAILY FOOD CHARGE**

0237. **Introduction.** This section provides the catering accounting regulations for all Service personnel paying the Daily Food Charge (DFC). Contractors will recover the costs from the

Defence Food Vote at the end of each Trading Period. All Phase 1 full time and Reserve Forces recruits will continue to pay the DFC. In addition, dispensation has also been given to some Phase 2 trainees at certain units and Special Forces training, where the training regime is largely physical and where there is no break in training that these personnel should also continue to pay the DFC. As such they meet the criteria as agreed with Her Majesty's Revenue and Customs (HMRC) and are outside the scope of VAT for the provision of Core Meals.

**0238. Phase 1 Recruits (and Phase 2 Trainees paying the DFC) .** The Authority shall pay the Contractor the net DFC per day for all entitled personnel. The Contractor shall provide breakfast, lunch and dinner. A New Entry Recruits Training Supplement (NERTS) for each trainee may be claimed for actuals issued in accordance with Vol 4 Chapter 5.

a. **Meal Entitlement.** To ensure recruits and trainees are receiving a balanced and healthy diet commensurate with the physical demands of training they are to be provided with 3 meals a day from the Core Meal Range. Outside of Core Meal hours recruits and trainees are allowed to purchase products from retail outlets, but this is a purely private arrangement between the recruit, trainee and the vendor and no element of the DFC may be used for this purpose.

b. **Accounting.** The Contractor is to maintain a separate messing account and, in conjunction with the Unit Authority, is to provide a robust audit trail to meet the Contractor's retrospective claims for the feeding of Recruits and Trainees. Claims are to be submitted at the end of each Trading Period and the following accounting regulations apply:

(1) For periods of block leave, including long weekend leave (periods in excess of 24 hours) and periods of exercise, the Contractor is only to claim the net DFC, or Core Meal value as appropriate, for actual Core Meals taken. A nominal roll of the Record of Fed Strength is to be retained with the DFS Crown Account for Audit to support the claim for each Trading Period.

(2) These meals are to be recorded on the DFS Team Crown Account Form as appropriate. (see Annex B) or on the electronic DFS Crown Account.

(3) The Fed Strength value of these meals is to be claimed by the Contractor on Form BX164 (see Annex C) at the end of each Trading Period. All claims are to be certified as correct by the Authority on the reconciliation statement of the electronic DFS Crown Account package or cross-referenced with Appendix 1 to Annexes A and B.

**0239. End of Trading Period.** The entire income is to be spent on the provision of food for the Recruits and Trainees and is subject to review at the end of each Trading Period by the Authority.

#### **DIRECTOR GENERAL FINANCIAL MANAGEMENT - FINANCIAL MANAGEMENT SHARED SERVICE CENTRE (formerly DEFENCE BILLS AGENCY) BRANCH CODE PROCEDURE**

**0240. Introduction.** Prior to the DGFM FMSSC (formerly Defence Bills Agency (DBA)) reimbursing the Contractor contract payments for CRL, each Unit has to be registered as a user of the DGFM FMSSC Direct Input System. The following information is required by DGFM FMSSC:

a. Confirmation whether claims have previously been authorised by another Branch.

b. The type of service/supply to be paid for and the Resource Accounting Code (RAC), Secondary Analysis Code (SAC), VAT Code and Local Project Code to be charged.

- c. The source of authority for authorisation of claims by the Unit.

0241. **Instructions.** This information is to be forwarded on official headed paper and signed at Band B2 or equivalent Rank. A management information print will be sent direct to the Certifying Officer shown in Part 3 of Form CX460 (Annex D). It is the responsibility of the Certifying Officer to satisfy himself of the validity of the payments made. A list of officers empowered to sign bills is required on Form CX 730 (Annex E) and forwarded to DGFM FMSSC. Upon receipt, DGFM FMSSC will issue a unique Authorising Branch Code and provide the Unit with all Bill forms, including BX 164 and CX 376.

0242 – 0299 Reserved.

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ANNEX A - DFS CROWN ACCOUNT STANDARD VAT RATED (Main Kitchen/Galley, Officers, SNCOs)

Trading Period start/finish date.....  
Week Ending.....

For Unit Duty Personnel, See JSP 456 Vol 4 Chapter 2.		TEMP DUTY (No)				CADETS				ENTITLEMENT VALUE (£)													
		Breakfast	Lunch	Dinner	Packed Meal Inc Drink	Breakfast	Lunch	Dinner	Packed Meal Inc Drink	Night Duty Meal - Night Duty 1	Night Duty Meal - Night Duty 2	Night Duty Meals - Night Beverage Rate	Drinks Supplement	Court Martial/Board of Inquiry	Court Martial/Board of Inquiry	Diving Rate 1	Officer Selection & Longlook Personnel	PACE	Service Personnel Under Sentence	Medical Comforts	Service Personnel Unable to Pay Breakfast	Service Personnel Unable to Pay Lunch	Service Personnel Unable to Pay Dinner
DAY	NET amount which may be claimed	£	£	£	£	£	£	£	£	£	£	£	£	£	£	DFC + 33% max Enhanced Core Menu	Relevant Core meal charge + beverages	£	Meals	£	£	£	
Mon	Duty																						
Tue	Duty																						
Wed	Duty																						
Thur	Duty																						
Fri	Duty																						
Sat	Duty																						
Sun	Duty																						
TOTAL NUMBERS																							
TOTAL COST (£)																							

Certified by Contract Manager [ ] Certified by Contract Monitor/RCWO [ ]

Trading Period From.....To.....

**CRL SITES - DFS CROWN ACCOUNT RETURN**

**Top Sheet - Monthly Summary (Main Kitchen/Galley)**

<b>Description of Bill</b> <i>(to list all free feeding expenditure by category)</i>	<b>WEEK 1 (£)</b>	<b>WEEK 2 (£)</b>	<b>WEEK 3 (£)</b>	<b>WEEK 4 (£)</b>	<b>WEEK 5 (£)</b>	<b>NET (£)</b>	<b>VAT (£)</b>	<b>TOTAL (£)</b>
Duty Visitors/Meals								
Packed Meals								
Cadets								
Supplements (incl HATS)								
InFlight								
Dogs								
<b>TOTAL COST (£)</b>								

**Authorisation of Crown Account costs**

Signature:

Name:

**Senior Caterer/Accountant/BCWO/RCWO**

**Authorisation for Payment**

Signature:

Name:

**Commanding Officer**

ANNEX B - DFS CROWN ACCOUNT- ZERO RATED VAT (Main Kitchen/Galley, Officers, SNCOs)

Trading Period start/finish date.....

Week Ending.....

Actual costs of raw ingredients for meal or makings for beverages

For Unit Duty Personnel, See JSP 456 Vol 4 Chapter 2.		NERTS Phase 1 Trainees & Phase 2 Recruits	Special Forces Selection & Mountain Rescue Supplement (SF & MRS)	Mountain Rescue Teams (MRT)	Night Meals	ENTITLEMENT VALUE (£)					Miscellaneous Food or Beverage Issues Cost (£)	IN FLIGHT	Expeds (£)	Phase 1 Trainees only	DOGS(£)
DAY	Maximum NET amount which may be claimed					Cost (£)	Cost (£)	Cost (£)	Cost (£)	Cost (£)		Cost (£)	Actuals		Actuals
Mon	Duty	£	£	£	£	£ per beverage. Max 6 beverages	£	£	Actuals	Actuals	Actuals	Actuals	£	Actuals	
Tue	Duty														
Wed	Duty														
Thur	Duty														
Fri	Duty														
Sat	Duty														
Sun	Duty														
TOTAL NUMBERS															
TOTAL COST (£)															

Certified by Contract Manager

Certified by Contract Monitor/RCWO

(INTENTIONALLY BLANK)

**DBA Use Only**

# Non Contract Payments

**Not To be Used for Construction Industry Scheme Payments**

1. Posting Code  2c. Contract Identifier

2a. Contractor Code

2b. Address Code

**Contractor/Address Code Request N**

See Completion Instructions (Point 5)

3a. Claimant's Name

3b. Claimant's Address

4a. DBA Use Only

4b. DBA Use Only

5. Authorising Branch Code

6. SBI	7. Date of Invoice / Delivery* (8 Char Req.)	8. Bill/Invoice Ref. (Max. 12 Characters)	9. Stores Value £ 0.00	10. VAT Value £ 0.00	11. Resource Account Code (6 Characters)	12. VC	13. Local Project Code	14. Secondary Analysis Code	15. Unit Identity Number	16. MOD Reference (Max 12 Characters)
✓ box if continuation Sheet attached <input type="checkbox"/>			<b>17. Grand total</b>	<b>0.00</b>	(NOT to be completed if continuation sheet attached)					

**Certificate of Authorisation**

**I recommend payment of this claim and certify that: -**

- a. No HQ contract exists for this service/supply
- b. The letting of a HQ contract is deemed inappropriate in this instance
- c. There is proper authority for this service or supply
- d. The service or supply has been performed or received, or where it is necessary to pay in advance, that the payment is properly due and payment has not already been made.(i.e. That the payment due has "come in the course of payment")
- e. The charge accords with the terms of contract or order, and is arithmetically correct.

Signature of Certifying Officer	
Name in CAPITALS	
Division/Unit/Group	
Tel No:	Date :

<b>Official Stamp</b>
-----------------------

Date Format DDMMYYYY e.g. 1/1/2003 = 01012003

# BX164 Completion Instructions

If the claimants Name and Address Code are known  
- Complete in accordance with Sections A & C only.

If the claimants Name or Address Code are not known  
- complete in accordance with Sections B & C only.

## Section A - Fields 2 & 3

### - Contractor Code & Address Code Known

#### 1. Field 2a

Enter the Contractor Code applicable to the claimant.

#### 2. Field 2B

Enter the Address Code which has been allocated to the address to which payment is to be sent.

#### 3. Field 3a

Enter the claimant's full name in CAPITALS for clarity (If a registered company, the full legal title must be entered) to assist in dealing with enquiries.

#### 4. Field 3b - Leave Blank

## Section B - Fields 2 & 3

### -Contractor Code & Address Code Not Known

#### 1. Field 2a & 2b

Authorising branches can now search for a Contractor Code and Address Code via the Defence Bills Agency's Authorised Payee File, which is available at:

[www.chots.mod.uk/organisational\\_information/dba/apfmenu.htm](http://www.chots.mod.uk/organisational_information/dba/apfmenu.htm)

#### Important

Authorising Branches should use this option in preference to leaving these fields blank.

#### 2. Field 3a (Complete in CAPITALS)

Enter only claimant's name/company as appropriate. Clear and accurate completion is essential as this detail will be reproduced on Payable Order sent to claimant.

**Note 1.** - If a registered company, full legal title must be used.

#### 3. Field 3b (Complete in CAPITALS)

Enter full address. Clear and accurate completion is essential as this will be used to forward payment to claimant.

Claimant's address should be completed as follows: -

Line 1 - Building No/Name & Street/Road

Line 2 - Town

Line 3 - County & Postcode

#### 4. Requesting a Contractor/Address Code

Request for new contractor codes and/or address codes can be made on a DBA Form PS18A which is available on the Defence Net.

The request must include either a copy of the contractor's invoice or letter headed paper showing full company title, address, telephone number and bank account details. New codes will be notified to you as soon as possible. It is important that this contractor/address code is quoted on all future BX164's.

## Section C - Fields 4 - 13

### - to be completed as follows for all claims

1. **Fields 4a & 4b** - Leave Blank

2. **Field 5** - Enter your unique Authorizing Branch Code as allocated by DBA Payments.

3. **Field 6**

- Where a bill reference has only one line entry enter '0' in this field.
- Where a bill reference is to be split between various Resource Account Codes (RAC's) or Secondary Analysis Codes (SAC's) or Unit Identity Numbers (UIN's) the following examples are to be used for guidance: -

#### Bill Ref. Split between 2 line entries

-Enter 1 in Field 6 against first line entry for that bill  
-Leave second blank.

#### Bill Ref. Split between 3 line entries

-Enter 2 in Field 6 against first line entry for that bill  
-Leave remaining 2 line entries blank

**Note** - number entered in Field 6 is always one less than number of line entries for each bill reference.

4. **Field 7** - Enter appropriate date.

5. **Field 8** - Complete with bill reference - up to a maximum of 12 characters. Where bill reference applies to more than one line entry the bill reference is only to be completed once, against first line entry. Leave remaining lines of bill reference blank.

6. **Field 9** - Enter stores/service value appropriate to RAC in Field 11. Ensure that pence column is completed (Field size - maximum of 10 numerics for pounds and 2 numerics for pence)

7. **Field 10** - Enter VAT value appropriate to stores value in Field 9 ensuring that pence column is completed. Where VAT is not applicable enter **0.00** (Field size- maximum 10 numerics for pounds and 2 numerics for pence)

8. **Field 11** - Enter appropriate RAC.

**Note** -The financial year, normally quoted as first 2 digits, is not to be entered.

9. **Field 12** - Enter the appropriate VAT code. Note-Please refer to DGFM Fact Sheet 59, the DGFM web site or your VAT TLB focal point for advice on VAT coding.

10. **Field 13** - Enter the appropriate Local Project Code. **Note**-Please refer to DGFM Fact Sheet 58, the DGFM web site or your local TLB Legacy Migration Project Manager for advice on Local Project Codes.

11. **Field 14** - Enter the SAC if applicable.

12. **Field 15** - Enter the UIN to which the expenditure is to be attributed.

13. **Field 16** - Enter reference from accompanying MOD documents as an identifier on Budget Managers Prints.

14. **Field 17** - Calculate sum of entries in fields 9 & 10 and insert in "Grand Total" box.

**Note** - If continuation sheet is attached, calculate total sum of entries in Field 9 & 10 and enter amount in "Grand Total" box on continuation sheet, leave box on first form blank.



- DIRECT INPUT SYSTEM

DBA | DEFENCE BILLS AGENCY

**LIST OF OFFICERS EMPOWERED TO AUTHORISE PAYMENTS**

**PART 1**

Authorising Branch Code

--	--	--	--	--	--	--	--

To:  
 Defence Bills Agency  
 Payments Misc  
 P.O. Box 46  
 Liverpool L69 2LT

From: (Title and Full Address of Authorising Branch)

MOD Exchange Name, No and Ext:

--

**PART 2 - List of Authorising Officers**

Name of Officer (CAPITALS)	Grade / Rank	Specimen Signature	Specimen Initials	Full STD Number and Ext.

**PART 3 - Certificate**

- Please read notes overleaf before certifying below.
- This form is to be signed by an officer whose grade or rank is not lower than Grade 7 or equivalent.
- The Certifying Officer **MUST NOT** be included in the list above of those officers empowered to authorise payment.

I certify that the officers listed above have been empowered to authorise DBA Pmts (Misc) to make payments on behalf of this Branch/Establishment and that their attention has been directed to their responsibilities set out at note 3 overleaf.

Signed:

Name (CAPITALS) <b>NB</b> This officer must not authorise bills	
Grade/Rank	Appointment / Branch
Tel No & ext	Date / /

Address of Certifying officer for correspondence including TAB E23 print (see note 7 overleaf)
--

This notification is to replace all previous Forms CX460 and takes effect from  date : / /  
 This notification is in addition to the latest Form CX460 and takes effect from  date : / /  
 (✓ as appropriate)



## Notes For Users Of The Defence Bills Agency Direct Input System

- 1
  - a) The signatures of the officers empowered to sign authorities for payment on behalf of your Branch / Establishment should be shown in PART 2 overleaf. A minimum of 2 different officers of different grade/rank must be included in PART 2.
  - b) Only officers empowered to authorise miscellaneous claims for which DBA is the payment authority are to be listed.
  - c) This form must be certified in PART 3 by an officer whose grade/rank is not lower than Grade 7 or equivalent.
  - d) Payment instructions received by DBA and signed by an officer not included in the list will be returned for investigation and / or re-signature.
  - e) A copy of the list should be retained for your branch records.
  - f) Branches are responsible for keeping this list up to date. In particular where it is necessary to delete a signatory / signatories. This must be done promptly.
  - g) Deletions must be advised in writing ( or if necessary by telephone followed up in writing) but a new form must be raised when it is necessary to make additions to the list.
  - h) Copies of this form may be obtained from DBA Pmts (Misc) at the address shown overleaf.
- 2 The selection of officers empowered to authorise payment rests with the Head of the Authorising Branches / Establishment but it is recommended that a mixture of Grades be included so that cover can be provided for absent staff. Officers empowered to authorise payments on behalf of one Branch / Establishment may not authorise those of another unless included on the list certified by the head of that Branch / Establishment.

**NB** Under no circumstances can the Certifying Officer (Named in PART 3 overleaf) authorise claims for payment.
- 3 **Officers empowered to authorise payment are responsible for ensuring that:**
  - a) There is proper authority for the service or supply.
  - b) The service or supply has been performed or received, or, where it is necessary to pay in advance, that payment is properly due (i.e. that the payment due has "come in the course of payment.").
  - c) The charge accords with the terms of the contract or order, and is arithmetically correct.
  - d) Payment has not already been made.
  - e) No HQ contract exists for the service or supply.
- 4 The Authorising Branch Code must be quoted on all authorisations and in any correspondence with DBA Pmts (Misc) relating to payments; it should not be altered (e.g. on change of branch title) without the prior approval of DBA Pmts (Misc).
- 5 Inputs must be batched using Form CX376.
- 6 Envelopes containing bills for payment should be annotated as follows:

**"DIRECT INPUTS AUTHORISING BRANCH ....."**

Payment requiring urgent action should be sent under separate cover, and the envelope should indicate this requirement.
- 7 The **Management information Print (TAB E23) will be sent directly to the Certifying Officer shown in PART 3 overleaf.** It is the responsibility of the Certifying Officer to satisfy himself / herself of the validity of the payments made.



DBA | DEFENCE BILLS AGENCY

# BILLS DIRECT ON-LINE INPUT SYSTEM

## List Of Officers Empowered To Authorise Miscellaneous Non Contract Payments On Line

**PART 1 Authorising Branch Code**

--	--	--	--	--	--	--	--

To:  
 Defence Bills Agency  
 Payments Misc C Group 71  
 PO Box 46  
 Liverpool  
 L69 2LT

From: *(Title and Full Address of Authorising Branch)*

TLB Code	
----------	--

MG Code	
---------	--

<u>Level of Access*</u>
<small>* Please state what level of bills you are allowed to authorise</small>

**PART 2 - List of Authorising Officers**

Contact E-mail Address

<u>Input</u>	<u>Release</u>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Name of Officer (CAPITALS)	Grade / Rank	Specimen Signature	Full STD Number and Ext.	USER ID (i.e. staff no)		

**PART 3 – Certificate (Mandatory fields below)**

*\* Please read notes overleaf before certifying below.*  
*\*This form is to be signed by an officer whose grade or rank is not lower than Grade B2 or equivalent, see note 1C overleaf.*  
*\*The Certifying Officer **MUST NOT** be included in the list above of those officers empowered to authorise payment.*

I certify that the officers listed above have been empowered to authorise DBA Pmts to make payments on behalf of this Branch/Establishment in accordance with the operating procedures and conditions of the Bills Direct On-Line System Guidance Notes, and that their attention has been directed to their responsibilities set out at note 3 overleaf.

Signed:

Name (CAPITALS) <b>NB</b> <i>This officer must not authorise bills</i>	Address of Certifying officer for correspondence <b>including TAB E23 print (see note 5 overleaf)</b>				
RLI e-mail					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Grade/Rank</td> <td>Appointment / Branch</td> </tr> <tr> <td>Tel No &amp; ext</td> <td>Date</td> </tr> </table>		Grade/Rank	Appointment / Branch	Tel No & ext	Date
Grade/Rank		Appointment / Branch			
Tel No & ext	Date				

## Notes For Users Of The Defence Bills Agency Bills Direct On- Line System

- 1
  - a) The names, rank & signatures of the officers empowered to input authorities for payment on behalf of your Branch / Establishment should be shown in PART 2 overleaf. A minimum of 2 different officers of different grade/rank must be included in PART 2.
  - b) Only officers empowered to authorise miscellaneous claims for which DBA is the payment authority are to be listed.
  - c) This form must be certified in PART 3, by an officer whose grade/rank is not lower than Grade B2 (**Civil Service**) or military equivalent (Colonel – **Army**, Group Captain – **RAF**, Captain – **Royal Navy**).
  - d) A copy of the list should be retained for your branch records.
  - e) Branches are responsible for keeping this list up to date. In particular where it is necessary to delete an officer from the list, or your branch title or address changes. **This must be done promptly.**
  - f) Deletions must be advised in writing ( or if necessary by telephone followed up in writing) and a new form must be raised when it is necessary to make additions to the list.
  - g) Copies of this form may be obtained from DBA or from MOD Web site: <http://www.defence.mod.uk/dba/forms-intro.htm>
  - h) An inputter will input bills onto the system. A releaser will release the bill(s) for payment after satisfying themselves that all details are correct and valid. Only bills released for payment will be processed for payment in the next scheduled payrun. Unreleased bills will be held on the server until such time as they are released for payment.  
**Note:** The system will not allow an inputter to release their own bills for payment.
- 2 The selection of officers empowered to authorise payment rests with the Head of the Authorising Branches / Establishment but it is recommended that a mixture of Grades be included so that cover can be provided for absent staff. Officers empowered to authorise payments on behalf of one Branch / Establishment may not authorise those of another unless included on the list certified by the head of that Branch / Establishment.  
**NB** Under no circumstances can the Certifying Officer (Named in PART 3 overleaf) authorise claims for payment.
- 3 **Officers empowered to authorise payment are responsible for ensuring that:**
  - a) No headquarters contract exists for the service or supply, and that the letting of a headquarters Contract is deemed inappropriate in that instance.
  - b) There is proper authority for the service or supply.
  - c) The service or supply has been performed or received, or where it is necessary to pay in advance, that payment is properly due (i.e. that the payment due has "come in the course of payment.").
  - d) The charge accords with the terms of the contract or order, and is arithmetically correct.
- 4 The Authorising Branch Code must be quoted on all authorisations and in any correspondence with **DBA PmtsC Group 71** relating to payments; it must not be altered in anyway (e.g. on change of branch title) without the prior approval of **DBA PmtsC Group 71**.
- 5 The **Management information Print (TAB E23) will be sent directly to the Certifying Officer shown in PART 3 overleaf.**  
It is the responsibility of the Certifying Officer to satisfy himself / herself of the validity of the payments made in accordance with the instructions contained in MOD Finance Instruction No 29/04 dated 9<sup>th</sup> August 2004.

