

CHAPTER 4 - FIELD EXERCISE CATERING

0401. **Accounting for PFM Rations on Exercise in a CRL/PAYD Environment.** This Chapter articulates the accounting regulations that need to be adopted by units in the CRL/PAYD environment when conducting exercises utilising Public Funded Messing (PFM) ration accounts.

0402. It is incumbent upon the Chain of Command to have their Food Services staff not only enforce these regulations but advise unit catering staff on how best to manage rationing their exercise within these regulations.

0403. FLCs are to report back to DFS every six months to identify any issues with adopting and administering these regulations and propose further amendments to improve upon them.

0404. Units working within a CRL environment will continue to use the MoD Food Supply Contract for the procurement of rations when deployed to a “Green Field” site. Authority for delivery to Green Field sites is to be made in accordance with JSP 456 Vol 2. Instructions on maintaining individual Unit Exercise Ration Accounts should be included in an Exercise Mounting Instruction issued by the lead HQ prior to deployment. The following principles should be followed:

a. **Unit Exercise Ration Account.** Units are to maintain individual exercise ration accounts in accordance with JSP 456 Vol 2, utilising the Excel spreadsheet ration accounting package or TRICAT. At the end of the exercise the reconciliation balance, be it a debit or credit, is to be transferred to a Unit Exercise Register, Annex A, which will record all of the exercise balances for the financial year (FY). The unit exercise register will at the end of the financial year be closed, reconciled and forwarded to the next Higher Formation responsible for governance of the unit ration account.

b. **Food Orders.** Indents for food should be placed with the MoD Food Supply Contract in accordance with JSP 456 Vol 2 and the contractual procedures.

c. **Unit Exercise Stock Accounting.** All stock used during the exercise is to be accounted for in accordance with JSP 456 Vol 2.

d. **Disposal of Rations at the end of an Exercise.** Residual food stocks may **not** be returned to the MoD Food Supply Contractor or sold/gifted to the CRL/PAYD Contractor. The following disposal actions should be taken:

(1) **ORP.** Unbroken boxes of ORP should be returned to the unit stores and taken onto the Miscellaneous Account. Individual sealed 24 Hr boxes are to be clearly labelled with the menu and pack date before storing. All broken boxes and loose cans are to be disposed of in accordance with local waste management regulations.

(2) **Ambient Food Stock.** Where practicable unopened cans and packages are to be stored in a suitable food storage area and properly accounted for in accordance with JSP 456 Vol 2. Where this is not practicable food is to be Written Off/Down by the Unit CO as a Cash Loss / Stores Loss with a copy held with the individual exercise ration account. Disposal is to be in accordance with local waste management regulations.

(3) **Fresh, Chilled and Frozen Food Stock.** Food Safety Regulations do not allow for the return of frozen or chilled commodities unless they have been correctly stored. All short shelf life rations including fresh, chilled and frozen commodities are to be Written Off/Down by the Unit CO as a Cash Loss / Stores

Loss with a copy held with the individual exercise ration account. Disposal is to be in accordance with local waste management regulations.

(4) CRL/PAYD Contractors. **No** food commodities are to be gifted or sold to the CRL/PAYD contractor.

(5) Cash Losses/ Stores Losses. The value of the Cash Losses / Stores Loss is to be recorded in accordance with JSP 456, Vol 2 Chap 11.

e. **Planning Advice.** To reduce the risk of stores loss units are advised to utilise ORP for the start and final phases of an exercise.

f. **Higher Formation Food Services Staffs.** At the end of the FY units are to forward their exercise register(s) to the Food Services Staff responsible for the governance of the ration accounts. Higher Formation Food Services Staff will then transfer the balances onto their own register/spreadsheet to calculate the overall formation balance. This balance is to be forwarded annually through the chain of command to DFS PCIS.

0405. **Notification to DFS.** CRL/PAYD units are to notify DFS of their intention to hold major exercises in UK and overseas in accordance with JSP 456 Vol 1 Chap 3.

0406 – 0499. Reserved.

ANNEX A – UNIT EXERCISE REGISTER

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