

CHAPTER 18 - RN CATERING ACCOUNTING PROCEDURES

GENERAL

These regulations are specific accounting procedures for the Royal Navy.

RN MESSING SYSTEMS

1801. **General Messing.** The normal messing system in sea-going and land based units is known as General Messing. Under this system, the Logistics Officer or Commanding Officer where no LO is borne, is responsible for the messing of the Ship's Company in accordance with the approved standard within the monetary allowances. When provisions are issued for consumption, their value at PFM price or cost price is charged against the total DMR, casual Meals and Supplements accrued for the same period. Thereby, a balance can be calculated between income and expenditure. Catering balances are carried forward at the end of the each month until the end of the financial year, when credits and debits are dealt with in accordance with Chapter 4. Within the General Messing system there are two main methods of feeding, depending on the design of dining facility.

1802. **Centralised General Messing.** Under this system central dining halls are provided and personnel collect their meals individually from the servery. This is the standard method of messing in all sea-going units and land based units with the necessary space and facilities. Officers adopting to be messed under the General Messing system would eat in the Wardroom and receive front of house service.

1803. **Modified Centralised Messing.** In certain small ships and submarines where no dining areas can be provided, personnel collect their meals from the servery and take them back to their mess to eat. Officers in these types of small ships would receive front of house service in the Wardroom at the discretion of the Commanding Officer.

1804. **Action/Quarters Messing.** Action/Quarters Messing and other emergency feeding arrangements are designed for conditions when the ship is at higher states of readiness and the normal messing systems of the ship are not possible. In these situations the food is cooked and eaten in one central location or distributed to personnel at their Action Station. Full details are given in JSP 456 Volume 1 and BR 2170 Volume 1.

1805. **Cash in Lieu of Rations (CILOR).** Refer to Chapter 7. Applications are to be made through FLEET HQ for ships and the Commanding Officer for land based units.

1806. **Hospital Messing.** Refer to Chapter 8.

MESSING INCOME

1807. **Feeding Strength Afloat.** The number of authorised personnel to be fed is to be recorded and passed daily to the Catering Office on Form S71. Afloat Additions or Catering Differentials are to be added or removed to or from the total Fed Strength as appropriate. CONSUPP is not applicable when applying Catering Differentials or Afloat Additions.

1808. **Form S71.** The following accounting checks are to be conducted on Form S71 as follows:

- a. The catering services rating is to sign the daily pages to certify that the total feeding strength has been transcribed to TRICAT daily.

b. The catering services rating is to confirm that the totals shown on the TRICAT Monthly Balance Supporting Data Sheet and Monthly Balance Report correctly reflect those on Form S71 abstract and then sign the abstract.

c. Compare the Afloat Additions/Catering Differentials totals on the TRICAT Monthly Balance Supporting Data Sheet and Monthly Balance Report against Form S71 abstract.

1809. **Daily Income.** Refer to Chapter 3.

MESSING EXPENDITURE

1810. **Daily Expenditure.** The basic daily expenditure total for each mess is derived from costing all provisions once issued to the relevant Cost Centre. Added to this basic daily expenditure, to give the total daily expenditure, is the total of any debit casual meals and any DMR abatements for Repayment Issues.

1811. **VAT on Provisions.** VAT is payable on certain items of provisions and are listed as a code 3 item in the PFM Price List. For those provisions attracting VAT, the item is taken on charge at net price and the VAT will then be added automatically by TRICAT on transfer to cost centres. To ensure the VAT is automatically applied, the TRICAT stock item forms for those provisions attracting VAT are to be pre-set to VAT code 3.

1812. **VAT Exemption for Deploying Units.** Sea-going units are allowed to re-credit VAT charged on provisions when deployed outside of UK territorial waters for a period of 15 days or more or visiting a foreign port. Units, with a known entitlement to VAT exempt provisions are to attach a VAT Exemption Certificate, signed by the Commanding Officer, to all relevant demands in accordance with the MoD Food Supply Contract User Manual Chapter 8.

1813. **Duty Free Provisions.** Sea-going units in Custom Category One (Unrestricted) are entitled to receive duty free provisions as listed in Section 97 of the PFM price list. Accounting details for entitled units are given in the MoD Food Supply Contract User Manual Chapter 8 and BR 1990 Chapter 2. Units requesting custom category change are to contact the Fleet Catering Officer via e-mail .

- a. Category One. Entitled to duty free meats
- b. Category Two. Entitled to duty free meats – ships entering an upkeep period of up to 28 days.
- c. Category Three. Entitled to duty free meats – ships entering an upkeep period of 29 days to 1 calendar year.
- d. Category Four. Not entitled to duty free meats – ships entering an upkeep period in excess of 1 calendar year

There is a legal requirement in accordance with HM Revenue and Customs regulations (HMR&C) that units authorised by FLEET HQ to purchase duty free provisions return to the PFM Contractor a copy on the invoice that has been stamped, signed and dated by an authorised Ship's catering services rating.

NOTE: A full description of category entitlements can be found in BR1990 Chapter 2.

DAILY CATERING BALANCE

1814. The daily catering balance is derived by setting the daily income against daily expenditure and is calculated by TRICAT.

MONTHLY CATERING BALANCE

1815. The monthly catering balance is derived by setting the monthly income against monthly expenditure and is calculated by TRICAT. This balance is printed on the Monthly Balance Report, supported by the Monthly Balance Supporting Data Sheet and includes the end of month catering balance brought forward from the previous period.

1816. **Monthly Catering Balance – Income.** Refer to Chapter 3.

1817. **Monthly Catering Balance – Expenditure.** Refer to Chapter 4.

1818. **Financial Adjustments.** Miscellaneous errors in accounting and VAT Re-credits are to be entered as a credit or debit as appropriate, using TRICAT Financial Adjustment.

1819. **Monthly Food Management Report (Foodmis).** Details of catering accounts are to be forwarded electronically on the TRICAT Foodmis Report to FLEET HQ from the LO within 14 days of closing the account. Signed hardcopies of the Foodmis Report are to be retained with the monthly account for audit. Separate Microsoft word templates for Afloat and Land Based Units are available on TRICAT installed computers.

- a. Unit Name.
- b. Account Period and Month.
- c. Current credit or debit balance.
- d. Total number of fed personnel for each Cost Centre (do not include Afloat Additions or Catering Differentials).
- e. Average numbers fed for each Cost Centre (average numbers to be based on number of days in the period, not the number of days the galley was open).
- f. Total true income for the period. (DMR, Casual Meals, Supplements).
- g. Total expenditure on provisions, including VAT, for the period for each General Mess Cost Centres.
- h. Insert total for all General Mess Cost Centres.
- i. Total expenditure for Repayment Cost Centres, including VAT. (List outstanding balance from preceding period as Yes or No).
- j. Stocktaking results, including nil discrepancies and batch report numbers.
- k. Batch number, type and value of Wastage and Loss Reports. (If required FLEET HQ will request hard copies of the report and subsequent investigation).

- l. Details of MoD Issue Vouchers for provisions (only) transferred to other units.
- m. Expenditure on Provisions purchased from Local Traders. (Total cost price of provisions from Local Traders and total of re-valued provisions at PFM Core Price List.
- n. Ensure Foodmis Report is signed and dated by the Logistics Officer.

1820. **Catering Balances – Units Entering Refit, Extended Maintenance Periods or De-commissioning.** Refer to Chapter 4.

1821. **Catering Balances Submarines – Period Accounting.** Refer to Chapter 4.

CAUSES AND CORRECTION OF OVER/UNDER EXPENDITURE

1822. **Causes.** Whenever the financial barometer shows a sustained daily trend, immediate and positive action must be taken to examine the overall financial position, identify the cause of the over expenditure. The senior catering services rating must keep the LO informed of such trends and the proposed corrective actions.

1823. **Correction of Over/Under Expenditure.** Whenever the barometer shows a continuing and unplanned debit/credit, an analysis of expenditure is to be started to enable the senior catering services rating to carry out a quantitative comparison. The following points should be considered:

- a. **Income.** Chapters 5 and 6 should be read carefully and a check made that all appropriate messing supplements are being claimed, and DMR for numbers borne have been correctly inputted onto the Monthly Supporting Data Sheet. Consideration should be given as to whether sufficient attention has been paid to savings that may arise from periods alongside and weekends.
- b. **Numbers.** Victualling Daily State Form S71 should be checked for numbers borne, and a check made for personnel movements e.g. return from main leave; new joiners have been accounted for etc. Additionally, the senior catering services rating should satisfy himself that the S71 numbers are broadly in line with the numbers attending meals. Ensure that duty meals have been claimed correctly during leave periods by the UPO.
- c. **Barometer.** The barometer should not normally be allowed to lapse for periods of more than 24 hours, since it alone can give early warning that all is not well, and will thus enable an immediate remedy to be applied. It should be borne in mind that even a minor slip in costing/pricing /numbers can have a detrimental effect on the catering balance.
- d. **Menu.** The menus should be reviewed to insure that the points in JSP 456 Vol 1 Chap 5 that might affect cost have not been ignored. The use of less expensive dishes and more economical and less expensive meats, vegetables and sweets should be considered. A check should be made to ensure proportions and choices offered are realistic and that there is no over-provisioning in this respect.
- e. **Excessive Use or Waste.** Checks are to be conducted to ensure excessive quantities are not issued thus incurring unnecessary wastage. Working practices are to be examined to ensure that processes are

economical and craft skills are being fully utilised to ensure wastage is kept to a minimum during preparation and cooking.

- f. **Seasonal Prices.** Checks should be made to ensure that non core out of season vegetables and fruit are not being bought at high prices. The substitution in part of cheaper equivalents should be considered. Necessary purchases of expensive items must be restricted to immediate needs.
- g. **Visits Abroad.** Visits may be made to areas where local purchase may have to be resorted to for non-core provisions. Only minimum purchases are to be made, and the most economical (good quality) tender accepted. Good marketing is essential to keep cost down. Local produce in season should be obtained where possible. Only provisions deemed necessary to maintain operational capability should be purchased locally.
- h. **Supplementary Issues.** It should be confirmed that galley or dining hall staff are not obtaining unnecessary or excessive supplementary issues. The senior catering services rating should find out exactly why supplementary issues have been required, and analyse causes. The senior catering services rating should also ensure that only authorised persons are drawing daily issues, and the food is being properly accounted for.
- i. **Supervision at Meals.** The Caterer should attend regularly the midday meal and on a regular basis, a selection of meals outside the normal working day and at weekends. This duty should be shared amongst other senior members of the Catering Services department. The visit should not be restricted to the early part of the meal, but ideally be balanced with visits halfway through and towards the end of the meal time.
- j. **Stocktaking.** It is vital that regular stocktaking is carried out diligently to provide an accurate and reliable accounting base. Should excessive stocktaking discrepancies occur procedures should be reviewed and amended as necessary. Stocktaking deficiencies are charged against (and surpluses credited to) the general mess balance (and proportionately to the wardroom if appropriate) since, in the absence of any other explanation they are deemed to have been consumed by the mess. These deficiencies can arise from careless accounting, pilfering, poor stock management, or from inadequate checking of stores on storing. On occasions when stocktaking discrepancies are over 3% of the 3 months total expenditure LOs are to investigate the cause and satisfy themselves remedial action is being taken. In the first instance the Waterfront Organisation is to be informed.
- k. **Analysis of Expenditure.** Whenever the financial barometer indicates a continuing and unplanned debit, a daily manual analysis is to be conducted to enable the senior catering services rating to carry out a quantitative comparison. Each day's expenditure is to be broken down into the commodity groups. Then each total is divided by the income for that day and then multiplied by 100 to achieve a percentage figure.

PURCHASE ORDERS – AUTHORISATION

1824. The procedure for submitting Purchase Orders on the PFM Contractor is detailed in Chapter 4, however, Purchase Orders raised by RN Units are to be authorised as follows:

- a. **Afloat.** All Purchase Orders raised that affect the Ship/Submarines' Endurance must be authorised by the LO or, if absent, by an Officer delegated by the Commanding Officer. If delegated, Purchase Orders for

daily deliveries, not effecting ship's endurance may be authorised by the senior catering services rating on board at the time of raising the Purchase Order. This delegation must be included in LDSOs.

b. **Ashore.** All Purchase Orders raised are to be authorised by the Logistics Officer (Supply Charge), or the catering officer (Civilian Equivalent) or the senior catering services rating (Civilian Equivalent). Authorisation may be delegated, which must be included in LDSOs, to the senior catering services rating.

c. **Local Purchase - (Private Traders).** All Local Purchase Orders are to be authorised by the LO.

ACCOUNTING FOR PROVISIONS

1825. Sea-going units and land based units are to maintain full stock accounts on TRICAT. All provisions received are to be taken on charge and only removed from charge when transferred to cost centres. Receipt and transfer vouchers affecting the stock record are to be actioned and certified to that effect within 24 hours of the transaction. All instructions regarding TRICAT stock accounting procedures can be found in the TRICAT Quick Reference User Guide.

1826. **Costing of Provisions.** All core range provisions received from the PFM Contractor are to be taken on charge at the current period's UK PFM Core List Prices. Core range items purchased from a private trader are to be re-valued (either up or down) to UK PFM Core List Prices (see para 1854). If the PFM List has not arrived before the start of the month/period, then the previous month's DMR and PFM List is to be used. Upon receipt of the latest PFM price list, any changes due should not be made until the start of the next month/period; all changes are then to be made in sequential order. Any non-core range provisions purchased are to be valued at cost price. Full details and instruction on Sources of Supply are given in Chapter 2.

1827. **Transfer of Provisions to Cost Centres.** TRICAT Transfer Vouchers are to be raised for transfers between Cost Centres.

1828. **Unconfirmed Transfer Vouchers.** TRICAT Unconfirmed Transfer Vouchers are to be raised for collation of provisions in the storerooms. Manual adjustments are to be made to the vouchers regarding weights, quantities etc. at the time of collation. The senior catering services rating present at each cost centre is to check provisions on receipt and sign the unconfirmed transfer voucher accordingly. The unconfirmed transfer voucher is to be retained with the processed confirmed transfer voucher and retained with the account for audit purposes.

1829. **Confirmed Transfer Vouchers.** Prior to transfer of provisions to Cost Centres, Confirmed Transfer Vouchers are to be raised and authorised for transfer by the senior catering services rating (accounts). The senior catering services rating present at each Cost Centre is to check provisions received on the Unconfirmed Transfer plus any extra issues, cross refer to the Confirmed Transfer and is to certify the Confirmed Transfer Voucher accordingly. On completion, the Confirmed Transfer Voucher is to be processed on TRICAT within 24 hours.

1830. **Transfer of Provisions on Repayment.** TRICAT Repayment Transfer Vouchers are to be raised for all transfers to Internal Repayment Customers. The appropriate certificate, authorising the function as official or private, is to be attached to each TRICAT Repayment Voucher (Not required for extra messing). The routines at 1828-1829 are to be followed for transfer of provisions to Internal Repayment

Customers. Instructions for the settlement of Repayment Accounts are detailed in Chapter 9.

1831. Issue of Provisions to Other Ships and Submarines. Provisions may be transferred if the LO is satisfied that the ships endurance is not affected. TRICAT Issue Vouchers are to be raised for the transfer of provisions between units. On no account is Ship's stock to be transferred to a shore unit.

1832. Issue of Provisions Accounting Action. The TRICAT MoD Issue Voucher is to be authorised for issue by the senior catering services rating prior to the provisions being transferred. Prices for non-PFM Core List items are to be annotated on the voucher. A signed copy is to be retained for audit and a copy forwarded with the provisions to the receiving unit. Once the transfer is complete, the retained copy is to be annotated with the receiving unit's MoD Catering Receipt Voucher number.

1833. Receipt of Provisions from Units. On receipt, the senior catering services rating receiving the provisions is to check for quantity. Once completed, the provisions are to be taken on charge using a TRICAT Purchase Order with the supplier being MoD RV. A MoD Receipt Voucher is to be raised and a signed copy retained for audit. A signed receipted copy of the MoD Receipt Voucher with Transfer Receipt number is to be returned to the supplying unit.

1834. Crown Issues. . Refer to Chapter 6. A TRICAT Issue Voucher to Crown Issues is to be raised to account for these issues and once completed they are to be filed and retained for audit.

1835. Operational Ration Packs (ORP). Refer to Chapter 12.

1836. Stocktaking. Refer to Chapter 10.

PROVISIONS LOSS AND WASTAGE – WRITE OFF

1837. The rules, regulations and procedures for the surveying, landing and disposal of provisions are detailed in JSP 456 Volume 1 Chapter 13. RN accounting regulations are detailed below.

1838. Losses. When provisions are damaged or lost due to accidental circumstances, negligence or expired consumption dates then TRICAT Issue Voucher for E126 Catering Losses is to be raised to remove the stock from charge. If the items have already been issued to a cost centre then a TRICAT financial adjustment is to be made to re-credit the catering account. The LO is to investigate each case of loss or damage and if deemed necessary, authorise financial recovery from the individual concerned. Units are to forward a copy of Form E126, with section J completed and the relevant B1/B2 totals recorded on the Foodmis Report, to FLEET HQ monthly.

1839. Wastage. TRICAT Wastage Vouchers either Casual Condemnations or Formal Survey are to be raised for provisions, which, after survey, are deemed unfit for human consumption.

1840. Wastage – Casual Condemnations. Casual Condemnation of provisions is limited to £50 or less, per incident. Irrespective of the number of Casual Condemnations approved, the TRICAT Wastage Voucher for Casual Condemnations is to be closed at the end of each month. All Casual Condemnations for the period are to be recorded on the Foodmis report.

1841. **Wastage – Formal Survey (Units at Sea and Land Based Units).** A Formal Survey of provisions is to be conducted when the total value of the incident exceeds £50. The TRICAT Wastage Voucher for Formal Survey is to be closed on completion of each survey. All Formal Surveys for the period are to be recorded on the Foodmis report.

ACCOUNTING FOR AND CUSTODY OF CASH

1842. **Security and Disposal.** Cash takes numerous forms, such as Sterling, foreign bank notes, cheques and bank orders. All Officers in a unit who are responsible for the receipt, disbursal or disposal of Public Funds are to be authorised by the Commanding Officer of that unit. They may sub-delegate this responsibility, with the Commanding Officer's approval, to their staff, but this does not absolve the authorised officers of the accountability. This accountability should be reflected in the Officers' Terms of Reference. Any other personnel who receive, disburse or dispose of Public Monies are also to be officially nominated. Their names, and positions or responsibilities are to be visibly displayed along with Form S6, outside the compartments where transactions are conducted. Full details regarding delegation, approval to receive and the custody of public money are given in BR1997 Naval Cash Accounting Regulations. The regulations to be adhered to by RN Catering staff authorised to receive cash are detailed below.

1843. **Paying in Book.** All local orders regarding the accounting and custody of cash are to be strictly adhered to. A manuscript, serialised, paying in book is to be used by personnel authorised to receive cash to record the amounts received for each transaction, and also by the Cash Officer or sub-accountant for money paid in.

1844. **Security of Cash.** Whenever possible, all cash is to be held in a lockable, secure container or safe. When cash is being transported, the most secure system feasible should be adopted at all times. All aspects of security for cash should be under constant revision and routines changed regularly.

1845. **Transaction Limits and Records.** The limits on any one transaction are to be promulgated locally by the authorised Commanding Officer. All transactions with the Cash Office are to include the UIN and RA Code number on the voucher. Note the 'Cash Office' is defined as any office where public money is held and where cash payments and receipts are regularly made.

1846. **Paying in of Monies Received.** At the earliest opportunity, or on a regular basis as laid down in local orders, all cash is to be paid into the Cash Office. Senior Ratings/SNCOs receiving cash are to pay into the Cash Officer or delegated sub accountant at least twice a week. Junior Ratings/Other Ranks receiving cash are to pay into the Cash Officer or a delegated sub- accountant at the close of morning and afternoon business and on change over of duties. If the Cash Officer or sub-accountant is not available then the cash is to be locked in a secure container and handed over at the first opportunity.

1847. **Periodical Cash Audits.** The LO or delegated officer is to carry out periodical cash audits as follows and action CMT accordingly:

- a. Money held agrees with paying in book.
- b. Voucher follows for cash paid into the Cash Office have been properly receipted and counter signed by the receiving officer.
- c. All cash received from the sale of casual meals agrees with the counter foils of F Cat 11 (Casual Meal Ticket).

- d. All accounting transactions have taken place correctly.
- e. Payment of repayment bills is not made directly to the Catering Office.

1848. **Receipts for Casual Meals.** Refer to Chapter 5.

1849. **Casual Meal Recovery Routine (RAs).** Personnel living ashore in their base port (RAs) will be required to pay for the food they take whilst on board ship alongside in their base port, unless forming part of the Duty Watch over a 24 hour period when they will be entitled to all meals during the period of their duty. Meals taken by the RA will be charged at the entitled casual meal rate. Casual meal recovery routines implemented on board ships should be scrutinised and agreed by the LO on board and detailed in LDSOs. The Casual Meal Recovery Form (RA), at Annex A to this chapter, should be used to record the actual meals taken by messes and used to verify the catering account.

1850. **Provisions Issued on Repayment.** Catering staff are to raise TRICAT Repayment Receipt Vouchers for each Repayment Cost Centre and forward to the Cash Office and Repayment Customer for provisions issued on repayment. Payment is to be made direct to the Cash Office in accordance with Chapter 9.

1851. **Cash Receipt Voucher.** The Government VAT registration number (RA Code GCB001, Local Project Code ZZZG80U104) is to be shown along with the appropriate Casual Meal or Repayment RAC, and when required, a sub-RAC number allocated by the Cash Office.

ACCOUNTING FOR PROVISIONS PURCHASED LOCALLY

1852. **Purchase Orders.** All Purchase Orders are to be authorised by the LO prior to them being forwarded to the PAC, PAC nominated chandler or selected chandlers in non-PAC ports. Purchase Orders may be sent by E-mail, fax or hard copy with a copy retained on board for audit. The Purchase Orders must include the following mandatory information:

- a. All deliveries must be accompanied by priced invoices.
- b. Failure to meet international quality standards will lead to rejection of the delivery.
- c. All frozen produce is to be hard frozen on delivery.
- d. Any discounts or delivery charges are to be clearly shown on both the invoice and final statement.

1853. **Receipts.** On receipt, provisions are to be checked for quality and quantity in accordance with JSP 456 Volume 1 Chapter 3, Volume 2 Chapter 4 and CMT. Provisions are to be taken on charge on TRICAT using a Local Purchase Demand Voucher from the appropriate chandler.

a. **Signing for Quality**

Major store ships – Senior rate catering services.
Daily deliveries – Delegated member of the Catering Services Dept.

b. **Signing for Quantity**

Major store ships – LO/Delegated Officer or senior rate catering services.

Daily deliveries – Duty Catering Services rating receiving stores.

1854. Accounting Procedures for PFM Core List Items. Items that are listed in the UK PFM Core List are to be accounted for as follows:

- a. Items that are listed in the UK PFM Core List are to be re-valued to the UK PFM Core List price. Items not held within the UK PFM Core List are to be brought to account on TRICAT by creating a new stock item at the locally charged price.
- b. A Stock Item Form is to be created (see TRICAT Quick Reference Guide page 3-7).
- c. Insert the same product code (feedback code) as shown in the UK Core Price List but add a capital L after the end of the code and take the item on charge at the local price.
- d. Calculate the actual Core Price i.e. divide the core price by the by the core unit size then multiply by invoiced unit size. Detail calculations on the invoice so that an audit trail is maintained.

(1) Core items, whose unit size is the same, or is within 10% of that shown in the UK PFM Core List, are to be taken on charge on TRICAT on the relevant Core Stock Record.

(2) Core items whose unit size is neither the same or within 10% of that shown in the UK PFM Core List are to be re-valued to ensure that the correct quantity is taken on charge on TRICAT and rounded up or down as follows:

Example

Core Product – 45/015 Bread Brown Medium Sliced 800g @ £0.55
Delivered Bread Brown Medium Sliced 600g is to be receipted at local cost price

Once the Local Purchase Receipt Voucher and Payment Sheet have been validated, a quick price is to be made to reflect the following:

$£0.55/800 = 0.0006875$

$0.0006875 \times 600 = 0.4125$

Therefore the price for 45/015L Bread Brown medium Sliced 600g = £0.41.

1855. Completion of Port Visit. On completion of the visit the TRICAT Local Purchase Payment Sheet is to be produced, supported by local individual invoices and is to be used by the LO to check and validate the agents summary of services. Where the PAC has not been used, the payment sheet is to be used to check and validate the chandler's final statement and to support local payment.

REGISTRATION, FILING AND DISPOSAL OF ACCOUNTS

1856. Registration and Filing. Catering accounting vouchers are to be registered on the Monthly Messing Account Sheet (Annex B). This document is to be retained with the monthly account for audit.

1857. Monthly Catering Account Vouchers Required At Headquarters. Ships are required to e-mail FLEET HQ with their Foodmis report no later than 28 days after closing the monthly account, if required to send hard copies of reports the address can be found at para 1858. Shore Establishments are required to forward

monthly catering account vouchers to FLEET HQ as soon as possible after the catering account has been closed and authorised as complete and correct. In any event, vouchers are to be forwarded no later than the last day of the month following the period to which they relate. The following vouchers are to be forwarded:

- a. Foodmis Report.
- b. Wastage Reports.
- c. F CAT 952 (refer to the MoD Food Supply Contract User Manual Chapter 12).
- d. DNR including POCs & Cadets Returns (Land Based Units only).

1858. Addresses for Monthly Catering Account Vouchers.

- a. All Self Accounting Ships & Establishments

WO (CS)
FLEET Capability Logistics Support
Mail Point 4.4
Leech Building
Whale Island
Portsmouth
PO2 8BY
- b. Non-Self Accounting Ships and Submarines

To relevant Base Logistics Organisations.

1859. Disposal of Catering Accounting Vouchers. Hard copies of auditable catering vouchers are to be retained for a minimum of 2 years from the date of commencement. At the end of the 2 years retention period the documents may be destroyed locally. TRICAT vouchers are automatically deleted from the system after 6 months.

1860. Sea-going Units Decommissioning or Entering Long Refit. Catering account vouchers for sea-going units decommissioning or entering long refit (over 6 months) are to be forwarded to the TNT in accordance with para 1866.

1861. In addition, units are to inform FLEET HQ, 3 months prior to their decommissioning date so that the PFM Contractor can be contacted in sufficient time to amend their data base. Statements or invoices arriving after the decommissioning date are to be forwarded to FLEET HQ for payment.

1862. Sea-going Units Entering Extended Maintenance Periods. Catering accounts for sea-going units entering maintenance periods of 6 months or less are to remain open and the catering balance retained.

1863. Tenders Decommissioning or Entering Long Refit. Catering accounts for Tenders decommissioning or entering long refit (over 6 months) are to be closed and retained by their Base Logistics Organisation. Following the 2 year retention period they may be destroyed locally. In addition, units are to inform FLEET HQ three months prior to decommissioning date so that the PFM Contractor can be contacted in sufficient time to amend their data base. Statements or invoices arriving post decommission date are to be certified as correct and then forwarded to their Base Logistics Organisation for payment.

1864. **Land Based Units Decommissioning.** Catering accounts for land based units decommissioning are to be forwarded to TNT in accordance with para 1866.

1865. **Base Logistic Inspections (BLI).** Base Logistics Organisations conduct periodic (usually annual) inspections of ships' and submarines' Catering Services Departments. The BLI is integral to the correct and compliant running of the catering services department and forms a good indicator of weaknesses and strengths.

1866. **Storage of Catering Accounting Vouchers.** Land based units are to retain their accounts locally pending disposal but sea-going units may, if retention creates storage difficulties on board, forward accounts to TNT for storage prior to destruction. If advantage is taken of this facility, the vouchers are to be securely packed away and each box listed with

- a. Units name.
- b. Contents.
- c. Destruction Date (2 years from date of the most recent account contained in the box).

Accounts are to be forwarded to:

TNT Archive Services (Royal Navy Section)
Tetron Point
William Nadin Way
Swadlincote
Derbyshire
DE11 0BB

1867 **Messing Evaluation Check.** This check is carried out during Base Logistic Inspections and Operational Sea Training, ships and submarines are required to carry out a surprise Messing Evaluation Check (see Annex C) during each monthly period and the results are to be verified with the Logistics Officer and retained with that periods account for audit.

1868 – 1899 Reserved.

Sponsor – FLEET HQ

(INTENTIONALLY BLANK)

ANNEX B MESSING ACCOUNT SHEET**MESSING ACCOUNT PERIOD ...**

Date	ID No	Voucher Name	Value	Comment/Hastening Action

LOCAL STOCK ITEM NUMBERS

Date	Local Number	Stock Short Name Descriptor	Price	Recipe Size	Stock Size	Unit	Measure

Date Despatched	FOODMIS Report
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Note: All cancelled reports once confirmed and processed are to be recorded and filed for audit.

Caterer: All actions with regard and in relation to the period have been completed and the referenced documents are attached.

Signed

Print Name

Rate.....

ANNEX C MESSING EVALUATION CHECK FORM**1. FOOD SAFETY AND SAFETY (GENERAL)**

Objectives: To ensure that intrinsically safe and hygienic methods are used for food production in the Galley and those commensurate general working practices are evident in non-production Food Service areas.

FOOD SAFETY AND SAFETY (GENERAL)	YES	NO	COMMENTS
1.1 Do all Food Handlers wash their hands on entry to Food Service Compartments and between tasks?			
1.2 Do all Food Handlers and visitors wear appropriate headgear in food preparation and service area during food service? Is the wearing of headgear well managed to allow work to continue without hindrance?			
1.3 Are all Food Handlers wearing the correct protective clothing, is it clean, well maintained and are long sleeves rolled down?			
1.4 Are Food Handlers removing aprons and hats when leaving the Galley, Servery or Pantry?			
1.5 Are personal items of jewellery removed before carrying out food preparation?			
1.6 Are high levels of Food Safety applied during the storage, preparation and service of food, especially those of high risk?			
1.7 Are food and non-food items stored separately?			
1.8 Are COSHH cupboards correctly stowed, chemicals below or separate from equipment and PPE, with appropriate signage and eyewash bottles?			
1.9 Are all receptacles containing decanted chemicals/liquids clearly marked?			

FOOD SAFETY AND SAFETY (GENERAL)	YES	NO	COMMENTS
1.10 Is Sea State Seven (SS7) posture being adhered to?			
1.11 Is Green colour coded cleaning equipment being used in Food Service areas?			

2. **GALLEY ORGANISATION**

Objectives: To ensure effective management of the Galley whilst endeavouring to provide the highest level of food service within available resources and ensuring that the Galley Management Record is maintained and shows an accurate record of Due Diligence Documentation.

GALLEY ORGANISATION	YES	NO	COMMENTS
2.1 Are correct methods of food preparation and cooking being applied?			
2.2 Where practicable is batch cooking being adhered to?			
2.3 Are foods only removed from refrigerators when needed for cooking/service?			
2.4 Does the food served correspond to that shown in the GMR? Is the GMR correctly maintained and being manually amended to reflect any changes made to the menu and HACCP codes?			
2.5 Is the food well presented and appropriately garnished?			
2.6 Is HACCP and the RN four line method fully understood by all Catering Services personnel? Are the correct lines identified for each choice in the GMR?			
2.7 Are temperature recordings of High Risk Food taken on completion of the cooking process and duly recorded?			
2.8 Is food cooked in advance, chilled sufficiently within 90 minutes and held under temperature control with a sufficient audit trail maintained (check correct completion			

GALLEY ORGANISATION	YES	NO	COMMENTS
of the Advanced Food Preparation Record)?			
2.9 Is an effective audit trail maintained for rechauffe dishes and are they heated above 75°C when reheated and any waste ditched on completion (End of Service Temperatures)?			
2.10 Are all items “refrigerated when opened” IAW manufacturers’ instructions where applicable?			
2.11 Have operating temperatures been recorded for the refrigeration and freezer units (On turn to, at midday and at Secure and are reasons for abnormal temperatures/defects recorded)?			
2.12 Are utensils removed from inside the cooking pots during the cooking process?			
2.13 Are digital temperature probes in use and are they cleaned using bacterial wipes prior to and after use? Have the probes been calibrated? Are the wipes in date?			
2.14 Is colour-coded equipment being correctly used for tasks and stored separately, thus reducing the cross contamination risk?			
2.15 Are refrigerators stored correctly and where possible are raw foods held in a separate refrigerator or below other foodstuffs?			
2.16 Is there a ‘dating’ policy for prepared foods stored within the refrigerators? (Note: Best Practice is a 48 hr date limit for ready use foods; however, this can be reviewed by the Senior Logistician (Catering Services) if required at expiry).			
2.17 Are red disposable protective aprons used when preparing raw meats?			
2.18 Is sink water for washing and rinsing piping hot?			
2.19 Are Steam drills applied prior to opening equipment			

GALLEY ORGANISATION	YES	NO	COMMENTS
(warning shout) and they are instinctive amongst food handlers? Additionally are doors cracked to allow steam escape prior to opening?			
2.20 Are tea towels used as oven cloths or placed over the shoulder?			
2.21 Are knives left unattended when not in use?			
2.22 Are personal knives being used? If so, are they being managed appropriately?			
2.23 Are defrosting routines correctly adhered to?			
2.24 Are Sharps (Knives, Cutting Machine blades) held in stowage's marked with 'Sharps within signage'			
2.25 Is mess gear being cleaned and dried prior to stowage?			
2.26 Does the weekly menu show that a suitable mix of prepared and "home made" food is provided to the ships company IAW JSP 456 3 rd Edition Volume 1 Chapter 5 article 0505?			
2.27 "Law states that food is to be used by the Use by Date (UBD) and cannot legally be presented to anyone after that date. Best Before Date (BBD) is a statement of quality of the item and it is recommended they are consumed by the BBD, however, if it still looks, smells, tastes (organoleptic checks) fine then it can legally be used" - Is this policy being adhered to?			

3. **MESSING SUPPORT**

Objectives: To ensure the preparation of messing areas for each meal and those subsequent levels of service are sufficient to maintain a hygienic and pleasant dining environment.

MESSING SUPPORT	YES	NO	COMMENTS
3.1 Are Before and After Meals Routine in place and			

MESSING SUPPORT	YES	NO	COMMENTS
are they effective?			
3.2 Are Lowerators turned on in advance of each meal and isolated when not in used?			
3.3 Are cutlery trays and fruit covered between meals?			
3.4 Are all cups, glasses, plates, non-slip mats and cutlery correctly dried after meals prior to stowing?			
3.5 Are the tables pre-laid at the commencement of the meal and a full range of messing enhancements provided?			
3.6 Are place settings cleaned and re-laid throughout the meal as spaces are vacated?			
3.7 Have the labels been removed and the fruit washed prior to being offered to the customer?			
3.8 Do the DAR's that contain perishable foods (sauces and condiments) have their temperatures recorded thrice daily?			
3.9 Are drinks machines regularly cleaned between uses?			
3.10 Are the Dining Hall Party being afforded the correct level of supervision at all times, particularly civilian support staff alongside?			
3.11 Are Dish Washing Machines stripped and cleaned after each meal?			
3.12 Are Dish Washing Machines working at the correct temperatures, run up prior to use and is crockery/cutlery being air-dried with superficial tea towelling only?			
3.13 Are hygienic practices being carried out during washing up duties? (Air-drying considering Sea State 7. Are the tea towels changed frequently that are wet, dirty or soiled towels placed in a laundry bag in order to prevent accidental use?)			
3.14 With the exception of fruit are foodstuffs removed			

MESSING SUPPORT	YES	NO	COMMENTS
from food areas, which could pose a food safety risk?			
3.15 Are main provision/cold rooms correctly stored, temperatures correctly monitored and recorded (including weekly calibration test) and are Man-Trap Alarms being tested and recorded?			
3.16 Are messing support areas afforded the correct levels of manning and supervision during whole ship evolutions (RAS, Narrative, Boarding Stations etc)			
3.17 Are personal food items stored within catering or domestic refrigerators?			
3.18 Are local procedures being adhered to regarding Food Service shutters?			

4. **DOMESTIC CLEANLINESS**

Objectives: To ensure standards of cleanliness in all food service areas and to establish if cleaning schedules are being correctly conducted and quality controlled to ensure standards are met and maintained.

DOMESTIC CLEANLINESS	YES	NO	COMMENTS
4.1 Inspect each compartment for working levels of cleanliness, taking into consideration the previous day's cleaning tasks.			
4.2 Are the cleaning routines effective, being correctly conducted and supervised?			
4.3 Are the Galley/Pantries clean and is a "clean and clear as you go" policy in place?			
4.4 Is Gash kept to a minimum and removed on a regular basis?			
4.5 Are there any emergent defects since the MASC was conducted?			