

JSP 456

Defence Catering Manual



Volume 2
4th Edition 2008

**CATERING ACCOUNTING
REGULATIONS**

RECORD OF AMENDMENTS

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FOREWORD

1. JSP 456, Defence Catering Manual (DCM) provides an amalgam of regulations, instructions, advice and a point of reference for Service caterers to assist them in the delivery of the catering function across the entire range and diversity of Armed Forces Catering. The DCM is split into 4 Volumes for ease of Reference:

JSP 456 Volume 1 – Catering Management

JSP 456 Volume 2 – Catering Accounting Regulations

JSP 456 Volume 3 – Food Safety Management

JSP 456 Volume 4 – Catering, Retail and Leisure

2. The content of each of the Volumes has been agreed through consultation between staff representing the Defence Food Services Integrated Project Team (DFS IPT) and the lead Commands of each of the 3 Arms of Service and, whilst common processes and practices have been adopted where appropriate, individual Service requirements are included as necessary. Additional chapters will be added as standard procedures and convergence, common to the 3 Services, develops.

3. Instructions and regulations detailed in this publication supersede all single Service catering instructions. Where accounting procedures unique to either one or a combination of the Service Arms exist, their applicability is covered within this manual and where extracts from this manual are printed in single-Service publications; they are to be reproduced verbatim.

4. Editorial responsibility for the DCM is vested in DFS IPT PCIS SO1 (Policy, Concepts and Standards) and responsibility for each of the Volumes is as follows:

Volume 1 – DFS IPT PCIS 2

Volume 2 – DFS IPT PCIS 4

Volume 3 – DFS IPT PCIS 1

Volume 4 – DFS IPT CRL A&E (2)

Proposals for amendments or additions to the text should be forwarded, **through the Single-Service Commands**, to **DFS IPT**, for the attention of the appropriate Editorial Officer.

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INTRODUCTION

1. The Defence Food Services IPT have endorsed the production of JSP 456 Defence Catering Manual Volume Two – Catering Accounting Regulations to align the three Services' Catering Accounting procedures. This volume contains Tri-Service rules for messing entitlements, the application of catering accounting procedures and it is to be used as the authoritative document for all messing and Catering Accounting related business. Specific single Service accounting instructions are detailed in Chapters 18,19 and 20.
2. This publication will be updated as necessary. Where sections are reproduced in single-Service instructions they are to be reproduced verbatim.

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GLOSSARY OF TERMS, ABBREVIATIONS AND ACRONYMS

| | |
|-----------|--|
| 1PBS | First Patrol Boat Squadron |
| ACF | Army Cadet Force |
| ADS | Arduous Duty Supplement |
| AFPRB | Armed Forces Pay Review Body |
| AFV | Armoured Fighting Vehicle |
| AS | Arctic Supplement |
| Adv Trg | Adventure Training |
| ATC | Air Training Corps |
| BOP | Basis of Provision |
| BF(G) | British Forces Germany |
| BLC | Base Logistics Commander |
| CAUG | Computer Accounting User Guide |
| CCF | Combined Cadet Force |
| CCM | Cash Casual Meals |
| CESCEA | Chief Executive of Service Children's Education Agency |
| CILOR | Cash In Lieu Of Rations |
| CINCFLEET | Commander in Chief Fleet |
| CMR | Casual Meal Rate |
| CO | Commanding Officer |
| COMRFA | Commodore Royal Fleet Auxiliary |
| CTA | Cookery Training Allowance |
| CONSUPP | Consolidated Supplement |
| D of Q | Denomination of Quantity |
| DFC | Daily Food Charge |
| DFS IPT | Defence Food Services IPT |
| DIA | Director of Internal Audits |
| DMR | Daily Messing Rate |
| DNR | Director of Naval Recruiting |
| DWM | Defence Watch Messing |
| EMC | Extra Messing Charge |
| EMI | Extra Messing Income |
| EOAP | End of Accounting Period |
| EOFY | End Of Financial Year |
| F&C | Foreign and Commonwealth |
| FFR | Fixed Forces Rate |
| FLC | Front Line Commands |
| FSC | Full Support Contract |
| FSO | Food Services Officer |
| FSWO | Food Services Warrant Officer |
| GM | General Messing |
| GORS | General Overseas Ration Scale |
| HAS | High Attendance Supplement |
| HDMR | Hospital Daily Messing Rate |
| HQNI | Headquarters Northern Ireland |
| HQRM | Headquarters Royal Marines |
| HQSCE | Headquarters Service Children Education |

| | |
|--------|--|
| HRS | Home Ration Scale |
| IAC | Internal Accounting Code |
| LRS | Local Resource Section |
| LSO | Logistics and Supply Officer |
| JNCO | Junior Non-Commissioned Officer |
| JSCTC | Joint Services Correction Training Centre |
| LTDD | Long Term Detached Duty |
| MDP | Ministry of Defence Police |
| MMP | Missed Meals Payment |
| MOA | Meals Out Allowance |
| MOIC | Medical Officer in Charge |
| MOD | Ministry of Defence |
| MOR | Movement Occurrence Report |
| MOU | Memorandum Of Understanding |
| MQ/SFA | Married Quarter/Service Family Accommodation |
| MRC | Medical Reception Centre |
| MRT | Mountain Rescue Team |
| MS | Mess Subscriptions |
| MUFC | Married Unaccompanied Food Charge |
| MWD | Military Working Dogs |
| NAO | National Audit Office |
| NDM | Night Duty Meal |
| NET | Non-Entitled Tariff |
| NNIA | Not Notified in Advance |
| NRS | Norway Ration Scale |
| ORP | Operational Ration Packs |
| OSSS | Ocean Survey Ship Supplement |
| PACE | Police and Criminal Evidence Act |
| PE | Personal Expenses |
| PFM | Publicly Funded Messing |
| PMDS | Packed Meal Drink Supplement |
| PMS | Packed Meal Supplement |
| POC | Potential Officer Candidate |
| QR | Queen's Regulations |
| RAF | Royal Air Force |
| RAO | Ration Accounting Officer |
| RAS | Replenishment at Sea |
| RB | Roulement Battalion |
| RFA | Royal Fleet Auxiliary |
| RLC | Royal Logistic Corps |
| RM | Royal Marines |
| RMA | Retail Messing Allowance |
| RMR | Royal Marines Reserve |
| RN | Royal Navy |
| RNR | Royal Naval Reserve |
| RPI | Retail Price Index |
| SAR | Search and Rescue |
| SARDA | Search and Rescue Dog Association |
| SCC | Sea Cadet Corps |

| | |
|-----------|------------------------------------|
| SFC | Single Food Charge |
| SFO | Special Forward Order |
| SI | Seriously ill |
| SMA | Special Messing Allowance |
| SMC | Station Medical Centre |
| SM CONSUP | Submarine Consolidated Supplement |
| SNCO | Senior Non-Commissioned Officer |
| SSN | Patrol Submarine |
| STTD | Short Term Detached Duty |
| SUS | Serviceperson Under Sentence |
| TA | Territorial Army |
| TAVR | Territorial Army Volunteer Reserve |
| TLB | Top Level Budget |
| TMP | Transit Meal Pack |
| TMR | Transit Meal Rates |
| TR | Tied Residence |
| TSSBN | Trident Submarine |
| TTW | Transition to War |
| UAO | Unit Administration Office |
| UAS | University Air Squadron |
| VCDS | Vice Chief of Defence Staff |
| VSI | Very Seriously ill |
| WRVS | Women's Royal Voluntary Service |

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