

## CHAPTER 19 - ARMY CATERING ACCOUNTING PROCEDURES

### GENERAL AND RESPONSIBILITIES

1901. These regulations detail the specific accounting procedure for the Army.

1902. DFS IPT is responsible for the policy, design, interpretation and implementation of Tri-Service Food Accounting Regulations. DFS IPT is also responsible for the monitoring of food accounting in units through the Log Sp staffs in formation HQs. Accurate food accounting is a unit/contractor responsibility and the Commanding Officer (CO) or Officer Commanding (OC) is to ensure that all public messing funds are properly accounted for in accordance with the policy given earlier in this Section.

### CATERING PERSONALITIES

1903. The following personalities are key to the delivery of food services within the Army:

- a. **Food Services Officer (FSO)/SO3 Log Sp.** The FSO / SO3 Log Sp is to provide advice to the formation staff and unit commander's on all catering and food services matters. The FSO/SO3 Log Sp is to provide guidance on the direction and control of all Brigade, Area or Garrison food services resources (including contractors providing the food services function for the MoD) ensuring the cost-effective delivery of catering and food supply support on operations, training and in barracks. They are also to ensure that the catering accounts of Regular and Reserve Forces and Services Children Education Schools (within UK) are managed in accordance with current regulations and if required act as Ration Account Unit Checking Officer. Furthermore, if required they are to act as Authorising and/or Supervising Officer for catering and other Facilities Management (Soft FM) contracts as well as undertaking tasks and duties required by their formation HQ.
- b. **Food Services Warrant Officer (FSWO).** The FSWO is to provide advice to the formation staff and unit commander's on all catering and food services matters. Key areas are Ration Account Unit Checking Officer (when appointed), Ration Account Holder (when appointed), technical management, application of legislative requirements, kitchen design and equipment, accounts management, Soft FM contract monitoring and the application of quality and hazard analysis control systems for all food production, storage and service procedures. As directed, to be a Member of the Logistic Support Inspections team.
- c. **The Regimental Catering Warrant Officer (RCWO) / Unit Catering Manager (UCM).** They are responsible to the CO for all catering related matters within the unit i.e. food supply, food production (including the standard of food produced throughout the unit either in or out of barracks), food storage, front of house service and ration accounting for all messes. They will also undertake the role of Unit Food Safety Officer.
- d. **Commanding Officer (CO).** COs are responsible for the standard of catering in their units in accordance with Queen's Regulations for the Army, Chapter 5 - Unit Catering. The CO is to nominate a Food Account Holder and the Unit Checking Officer is to be nominated by formation Log Sp (Food Svcs) staff, in accordance with AGAI Volume 4, Chapter 145 (Catering). These appointments are to be published in Unit Part One Orders on a yearly basis or when the incumbent changes.
- e. **Food Account Holder.** The Food Account Holder, nominated by the Commanding Officer or equivalent authority is responsible for ensuring the compilation and maintenance of unit food accounts in accordance with current regulations. The Food Account Holder is to present the completed accounts to the Food Account Checking Officer following the close of each food accounting period.

- f. **Food Account Checking Officer.** The Food Account Checking Officer is to be nominated by formation Logistic Support (Food Services) Staff, in accordance with AGAI Volume 4 Chapter 145 (Catering).
- g. **Food Account Holder (Minor Units).** Units that have a Sgt or below as the Senior Regimental Caterer must appoint a Regimental officer as the Regimental Messing Officer (RMO).
- h. **Food Account Holder (Contract Units).** In fully contracted units with minimal military staff structures (i.e. DTE) the Regional Catering Manager should be the Account Holder, with accounts still checked monthly by Bde / Garrison FSWO.

## ADMINISTERING THE ACCOUNT

1904. Accounting for food is based on an income and expenditure account, using a cash value as the basis of control. Both manual and automated (TRICAT / In Service automated accounting package) systems are used to administer the account. Army Forms used for food and accounting purposes are:

- a. AF F7751 – Food and Accommodation Charges/Refunds-Nominal roll and State (otherwise referred to as the 'Feeding Strength Record'). (Not applicable to JPA units).
- b. AF F7757 – Unit Stock Sheet (Annex A).
- c. AF F7764 – Feeding Strength State (Annex B).
- d. AF F7765 – Food Income and Expenditure Account (Annex C).
- e. AF F7776 – Casual Meal Advice Note (Annex D).
- f. AF F7777 – Daily Summary of Extra Messing Income (Annex E).
- g. AF P9723 – Multi Rate Income Calculation (Annex F)
- h. AF P9724 – Reconciliation Statement – Food Account (Annex G).

### 1905. **AF F7751–Food & Accommodation Charges/Refunds-Nominal Roll & State.**

Each unit and mess (except TA who use pay sheets) is to maintain an AF F7751 in accordance with the instructions laid down in the Personnel Administration Manual. The AF F7751 identifies those entitled to be fed and for whom the caterer may claim. Units on OPS may use the daily PersRep in lieu of AF F7751. Units utilising the JPA system should have the HR manager provide to the unit caterer with the number of personnel paying the SFC or MUFC – this figure should be entered onto the AF F7764 as the basis of the feeding strength state JPA Bulletin 0705-020 dated 25 May 07 refers.

1906. **AF F7764–Feeding Strength State.** The purpose of AF F7764-Feeding Strength State is to provide the holder of the appropriate AF F7765-Food Income and Expenditure Account and the unit food account holder with feeding strengths, in order to calculate income from the DMR and also entitlements/abatements to supplements. The AF F7764 is the first document the unit caterer receives in the food accounting chain of events. It is compiled from the data recorded on the AF7751 or provided by the unit JPA HR Administrator and contains feeding strengths and entitlements/abatements to claims. The AF F7764 is to be completed by those responsible for maintaining an AF F7751 and sent daily to the holder(s) of the AF F7765. Instructions for completing the AF F7764 are shown below whilst a copy of the form is at Annex B:

1907. A copy of AF F7764 is to be prepared each day by sub-units and dated and signed by the officer/warrant officer nominated and responsible for completing AF F7751. It is to be forwarded to the unit ration accountant by 1400 hours on the day of completion and by 1400 hours on the last working day before a weekend or public holiday. In large units, several AF F7764s may be received; all of which may record some element of the daily entitlement for a mess. These figures can best be consolidated on a single copy of the AF F7764 by the holder of the AF F7765 and the original signed AF F7764s attached in support. Any abatement action is to be recorded in red and cross referenced to the AF7551. Should this figure be negative, then the figure entered for this day is to be a minus, (if you do not have sufficient positive DMR on that day).

1908. **Feeding Strength.** In column b of AF F7764 the entitlement is to be related to messes within the unit. Column c is to show the numbers to be fed that day, including those in the various messes receiving operational rations.

1909. **Supplements.** When standard supplements are authorised they are to be entered onto the AF F7764 under the relevant columns (d to k)

1910. **Additional Supplements.** Any additional supplements (such as festive day, NERTS etc) are to be entered in the spaces L to P. It is the duty of the authorised person signing each AF F7764 to ensure that all supplements applicable to the sub-unit or mess are included and that supporting documents to substantiate the entitlement are retained with the AF F7751 for audit purposes.

1911. **Casual Meals.** Columns f to h of AF F7764 are to be completed to show those members of other units who will be taking meals with the host unit and also others authorised to take casual meals. The following procedure applies for the dealing of casual meals in support of accounting policy:

- a. Casual meals for Service visitors are to be notified on an AF F7776 - Casual Meal Advice Note.
- b. The casual meal elements (both duty and repayment) are to be included in columns f to h of the host units AF F7764.
- c. When casual meals are provided on repayment, an AF F7776 endorsed 'REPAYMENT' is to be completed in duplicate to support both the AF F7764 and the payment to the Central Food Vote-RA Code RLB 013 Local Project Code ZZP1GZ2133. This information allows the holder of the AF F7765 to include the casual meal entitlement in the consolidated figure at Part 1 columns d to f of the AF F7765.

1912. **AF F7765–Food Income and Expenditure Account.** The AF F7765 is designed to cover one calendar month and also to allow the financial position of the mess for which it is used, to be assessed weekly. An AF F7765 is to be maintained for each mess operating its own kitchen in a unit and overseen by the food account holder nominated by the CO or equivalent. It should not be maintained by the same person responsible for the receipt, custody and issue of food stocks on an AF F7757. If it is not practical to separate accounting and stock keeping responsibilities, the CO or equivalent is to set in place a system of spot checks to be undertaken by an independent officer. The checks are to be made on the items and quantities recorded on the invoices held in support of the expenditure entries on the AF F7765 and compared against the receipted entries on the AF F7757. The conversion to a cash value of feeding strengths and claims made on the AF F7764, for inclusion on the AF F7765, is to be in accordance with accounting policy. Instructions for maintaining an AF F7765 are shown below whilst a copy of the form is at Annex C.

1913. **Part I – Supplements.** The numbers entitled to supplements are identified from columns d to p of the AF F7764-Feeding Strength State. These are transferred daily to AF F7765. The value of supplements is published periodically by DFS IPT. For ease of

identification and because the various supplements attract different cash values, the more commonly used ones have been identified separately in Part 1-Supplements, columns b to i of AF F7765. The value of each supplement is to be entered in the brackets at the top of each supplement column used. Should a mess be entitled to additional supplements the details are to be entered in columns j to m. As the value of supplements is a relatively small part of total income, the AF F7765 has been designed to transfer the value both weekly and at the end of the accounting period. This value is to be transferred to Part 2-Income column r. Supplements that are abated in red on AF F7764-Feeding Strength State are to be entered in part 1 of the AF F7765 in red and deducted from the total for the period.

**1914. Part 2 – Income.** To open a new AF F7765, the food account holder is to complete the details at the top of the form (other than the signature). The current rate of DMR is to be entered at the top of part 2-Income, column r (if there is more than one rate of DMR in use, then the DMR value should be left blank). The closing balance from the previous month's AF P9724 - Reconciliation Statement - Food Account, is to be entered as the opening balance on the new accounts. A credit balance is to be entered in part 2-Income 'credit brought forward', and a debit balance in part 3-Expenditure, 'debit brought forward'.

**1915. Calculation of Income.**

- a. Copy the actual feeding strengths given in column c of the AF F7764-Feeding Strength State into Part 2-Income column o of the AF F7765. Should this figure be negative, then the figure entered for this day is to be a minus, (if you do not have sufficient positive DMR on that day).
- b. Enter the catering differential appropriate to the feeding strength into Part 2-Income column p.
- c. Enter the total feeding strength into part 2-Income column q. This total is arrived at by adding (subtracting if the differential calculation means a deduction is required) the figures entered in columns o and p.
- d. Multiply the figure in column q by the value of the DMR and enter the sum arrived at under Part 1-Income column r on the appropriate day line (1, 2, 3, etc). Should there be more than one rate of DMR in use, act as instructed in Annex C to this Section.
- e. Extra Messing Income is to be entered in Part 1-Supplements.

**1916.** Expenditure is to be entered in Part 3-Expenditure, columns s to y when it occurs. The priced issue vouchers or bills, initialled by the account holder, are to be retained. In the event of more than one purchase being made on any one day, under one column head source, e.g. ORP from the unit QM, or food received from the PFM Contractor, a summary is to be prepared. The priced issue vouchers or bills must be attached to the summary to support the entry. Any supplier credits (in red) are to be entered in Part 3-Expenditure. This will ensure that the supplier's monthly consolidated statement totals correspond with the AF F7765 Expenditure total.

**1917. Control and Audit.** Control of the AF F7765 is to be exercised on a weekly basis (unless using the TRICAT / Spreadsheet systems) by comparing totals on the income side (including supplements) with totals on the expenditure side, using the appropriate lines for such totals. At the end of each calendar month AF F7765 is to be closed by totalling Part 2-Income, column r and Part 3-Expenditure, column y. These totals are to be entered into AF P9724-Reconciliation Statement-Food Account. A copy of AF P9724, together with the priced issue vouchers and bills, is to support the AF F7765. The AF F7765 is to be checked daily for accuracy by the food account holder. AFs F7765 and all supporting documentation are to be retained for audit purposes for 2 years.

1918. **AF P9724-Reconciliation Statement-Food Account.** The purpose of the AF P9724 is to balance AFs F7765 operated within a unit, at the end of each calendar month. It forms the link between AFs F7765 and the unit Imprest Account. Part I is a balance sheet for accounts whilst Part 2 is a list of the bills paid by the Imprest Account holder. Bills paid to the PFM contractor (Part 2A) are settled centrally and no cash need change hands. Bills to be paid in cash by the imprest holder are identified at Part 2B. A copy of the form is at Annex G.

1919. At the end of each accounting period (one calendar month) an AF P9724 covering each AF F7765 kept in the unit, is to be prepared by the food messing account holder. It is to be prepared in accordance with sub paras a and b below checked by Food Checking Officer and forwarded, along with each AF F7765, to the Imprest Account holder. Monthly credit/debit balances recorded on the AF P9724 for all accounts are to be in accordance with the accounting policy parameters of +10% to -3%. Monies which include stock figures in excess of a +10% credit are to be forfeited (excluding EMI) and reflected in the carried forward figure on the following month's opening balance. A debit balance including stock figures greater than -3% is to be repaid to Central Food Vote - RA Code RLB 013, Local Project Code ZZP1GZ2133.

- a. Manual Accounting. Produce a hard copy AF P9724.
- b. In service automated accounting systems. AF P9724 will be produced automatically by the IT system at the end of each accounting period This procedure must be carried out by the fourteenth day of the following month in accordance with accounting policy.
- c. TRICAT. The mess account report will be produced automatically by the IT system at the end of each accounting period and signed by the nominated Food Checking Officer and Food Account Holder. This procedure must be carried out by the fourteenth day of the following month in accordance with accounting policy.

1920. At the end of each calendar month the unit food account holder must complete the AF P9724 to be signed by the Food Checking Officer in triplicate and send it to the Imprest Account holder for action. The Imprest Account holder completes the certificate at the bottom of the form and returns one copy to the food account holder for retention. This procedure must be carried out by the fourteenth day of the following month in accordance with accounting policy.

1921. **Part 1 - Balance Sheet.** Account details for individual messes are entered in a block on the AF P9724. The relevant figures are obtained from AF F7765 as follows:

- a. **Credit or Debit B/F.** The amount transferred is the appropriate opening entry at the top of Part 2 (credit carried forward) or Part 3 (debit carried forward) of the AF F7765.
- b. **Total Income.** Transferred from the total of Part 2 column r of the AF F7765.
- c. **Expenditure at Service or Other Sources:**
  - (1) The totals of Part 3 columns s to x of the AF F7765 are to be entered in the appropriate line supported by statements of account from the relevant source of supply.
  - (2) In the case of Junior Ranks Messes, internal transfers to other messes are to be entered in the appropriate line. These sales are to be supported by receipted accounts and then subtracted from expenditure to provide the total expenditure for sub-para d below; having taken into account any debit brought forward at the head of the column.

- d. **Total Expenditure.** The amount transferred from the total of Part 3 column y of the AF F7765.

1922. **Part 2 – Bills.** Bills, which have been paid by the Imprest Account holder, are to be entered at Part 3. Receipted bills are to be supporting vouchers to the Imprest Account.

1923. **Certificates.** AF P9724 is to be signed by the unit food account holder and Checking Officer.

## STOCK CONTROL

1924. In addition to the stock control procedures identified in accounting policy, the following procedures apply to all stock holding locations:

- a. **Manual/Automated Stock Management Programme (SMP).** Stock received is to be entered onto the AF F7757 or SMP. The invoice amount is to be entered under expenditure in columns k and 1 of the AF F7765. If there is more than one invoice for the day, a summary is to be prepared and all relevant invoices for that day attached to the summary to support the total entry.
- b. **TRICAT.** The PFM supplier has been created by DFS IPT on TRICAT, additional suppliers are to be created on TRICAT and the goods brought onto stock through The Purchase Control system for all suppliers.
- c. **Officers'/Sergeants' Messes.** If food is held in a central unit ration store and issued to Officers'/Sergeants' messes, it is to be signed for and supported by priced issue vouchers. The following applies:
- (1) **Manual.** Stock issued is to be entered on the AF F7757. The invoice is to be entered under expenditure in columns s to x of the AF F7765. Should there be more than one invoice for the day a summary is to be prepared with all relevant invoices for that day attached to the summary to support the total entry.
- (2) **TRICAT.** Goods are to be brought onto stock through the Purchase Control system which will automatically debit the mess stock accounts.
- (3) **Stock Management Programme.** Goods are to be brought onto stock through the SMP system which will automatically debit the mess stock accounts.

1925. **Unit Stock Sheet (AF F7757).** Instructions for using the Unit Stock Sheet are as follows:

- a. A record of all receipts and issues of messing commodities will be entered in the columns provided. Entries will be made in ink. To facilitate the checking of stores, food commodities will be arranged in the food store as set out in the Unit Stock Sheet.
- b. The stock sheet will be kept by the Food Account Holder who will be responsible for the receipt of food commodities and their distribution. All columns will be totalled on completion of each period of 7 days.
- c. The Food Account Holder will record in ink the quantities received daily from the food supply contractor and by cash purchases, after checking them with the relative indent/invoice.
- d. The Food Account Holder will obtain receipts for all issues made to messes. The date of issue will normally be that immediately preceding the date of consumption.

When issues within the Unit are made to more than 1 mess, the extra food commodities drawn for small units or detachments will be passed on to those kitchens that are entitled to this addition.

e. At the end of each messing period, the Food Account Holder will balance receipts and issues of each commodity for the period and compare the balance with the actual quantities by physical stocktaking. A report showing any discrepancies between book stock and actual stock in the messing store will be prepared by the Food Account Holder and presented to the CO who will take such action as he feels necessary. The Food Account Holder will initial the column 'checked by' after checking stock of any commodity. An inspecting officer making a check of food commodities in store will also initial this column.

1926. **Operational Ration Packs (ORP).** ORP is to be struck off the unit Miscellaneous Stores Account by a priced Certificate Issue Voucher (AF G1033); a copy of which is to be passed to the holder of the AF F7765 for entry. The price entered in Part 3 column u and v of AF F7765 is to be the full messing rate in force for 24 Hour Packs and 60% of the DMR / CILOR rate for 10 Man Packs. On TRICAT receive the 10 Man ORP as a Crown Issue utilising the FSC delivery invoice pricing each individual ration in accordance with Chapter 1202 b.

1927. **Food Purchased From Retail Sources.** Food purchased from retail sources is to be accounted for on AF F7765. Receipted bills are to be retained, along with the AF P9724. Only authorised suppliers are to be used. Names of suppliers are to be published by the unit annually ensuring that they have been recognised as a reputable service supplier.

## FOOD ACCOUNTING ON EXERCISE OR OPERATIONAL THEATRE

1928. **Regular Units.** The procedures for accounting for food on exercise or in an Operational Theatre by Regular Units are as follows:

- a. **Manual.** A unit is to maintain a separate AF F7765 headed "Exercise Account". Any credit/debit balances incurred are to be transferred from the exercise account to the main unit account at the end of the exercise. This also applies where detachments or sub-units only are deployed and normal DMR is claimed. Unless the Unit is a PAYD / CRL site then the account is to be managed as a normal Unit account over a 12 month period.
- b. **TRICAT:** Units issued with this system are to use it to account for food on exercise in line with the principles articulated in para 1928a, the TRICAT system will be held and issued by Bde Log Support to individual units as required.
- c. **CILOR.** When CILOR is authorised, it is to be accounted for in accordance with these regulations and Chap 7.
- d. **Operational Tours.** On operational tours the account continues until the end of the operation when instructions will be issued for closing the account. TRICAT is to be used as instructed by FLCs on Operation Tours.

1929. **Reserve Units.** The procedures for accounting for food on exercise by Reserve Units are as follows (refer Chap 15):

- a. A unit is to maintain a separate AF F7765 headed "Exercise Account". If the unit maintains a main food account, any credit/debit balances incurred are to be transferred from the 'Exercise Account' to the main unit account at the end of the

exercise. This also applies where detachments or sub-units only are deployed and normal DMR is claimed.

b. If the 'Exercise Account' is a stand alone account, any DMR debit balance is to be paid from Non-public funds to the Central Food Vote- RA Code RLB 013, Local Project Code ZZZ1GZ2133. Any credit balance is forfeited.

c. When CILOR is authorised, it is to be accounted for in accordance with these regulations and Chap 7.

1930. **Unit Moves.** All units moving location are to complete Annex H – Notification of Unit Move. The following criteria and guidance is to be applied:

a. **Move to Another Location with the Same Currency.** All outstanding bills are to be paid; the account balanced and closed and any debit/credit balances carried forward to the new account.

b. **Shared Catering Facility – Single/Multiple Unit Move.** Except Operational areas, where a combined ration account includes more than one unit and more than one or more units change location, the following procedure applies: In readiness for the unit(s) move, shared catering facilities are to run stock down to a minimum level (stock levels are not to be taken into account in shared catering facilities when determining the final credit or debit balance). Prior to account closure the feeding strengths (DMR) are to be calculated for each unit on the ration account; this should be the last month's account prior to the unit's departure – advice should be sought from Headquarters Land Forces Log Sp Food Svcs Staff. DMR entitlement for each unit should be totalled and a percentage feeding strength for each unit calculated. The percentage figure for the unit(s) moving is to be used to calculate the percentage of debit/credit to be move in accordance with the instructions below:

(1) Calculation. Closing balance (credit or debit) divided by the total DMR numbers, multiplied by the moving unit DMR numbers.

(2) Example. Shared catering facility of 3 units with one unit to move (2 Blankshire Regiment):

Credit balance equates to £500

1 Blankshire Regt.	-	DMR Nos total 300 (60%)
2 Blankshire Regt.	-	DMR Nos total 100 (20%)
3 Blankshire Regt.	-	DMR Nos total 100 (20%)

Total for month	-	DMR Nos total 500
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Closing credit balance of £500 divided by total DMR No's 500 = 1, multiplied by 2 Blankshire Regt. DMR No's 100 = £100. Therefore, 2 Blankshire Regt. move with a credit certificate of £100. The outstanding credit balance of £400 remains with the non-moving units.

c. **Move To a Location Where the Local Currency Differs.** The balance to be carried forward to the new account is arrived at by dividing the closing balance by the old DMR and then multiplying this figure by the new DMR. The following is an example of a unit moving to Germany from UK, with a closing credit balance of £100. For the purpose of this example the new DMR is €2.25 and the old DMR is £1-50p:

Calculation = (Closing balance) x New DMR = (£100) x €2.25= €150

Old DMR

£1-50



The aim of this calculation is to ensure that the relative purchasing power of any balance is maintained. A certificate showing the calculation is to be attached to the account being closed and also the newly opened account.

d. **Stock.** In the case of transfer of stock to another unit, the transaction is to be completed on a priced indent. The credit note, or a signed duplicate copy of the priced indent, is to be shown as income in Part 2 of AF F7765. Where it is impracticable to transfer total stocks in the unit ration store to the new location, the unit is to reduce its holding to an absolute minimum before the intended move. Disposal instructions for the balance are to be sought from district/formation HQ.

## ACCOUNTING CHECKS

1931. **Unit Checks.** It is the responsibility of the CO or equivalent to ensure that checks are carried out once per calendar month, by an officer who is not responsible for any AFs F7765 - Food Income and Expenditure Account. The following applies:

- a. Each AF F7751-Food and Accommodation Charges/Refunds Nominal Roll and State in the unit is to be checked for completeness and accuracy and then checked against the relevant AF F7764-Feeding Strength State. Any inaccuracies are to be adjusted at the time of the check and the CO or equivalent informed. The AF F7751 is then to be certified correct in the column on the right of the form by the checking officer. Where entitlements are determined by individual messes, the check is to be made against the unit nominal roll held in the orderly room.
- b. A sample AF F7764 is to be checked to ensure that the correct details have been notified to the holder of the appropriate AF F7765. Those checked and found correct are to be certified by the checking officer in the space provided. Errors are to be brought to the attention of the CO or equivalent.
- c. Each AF F7757-Unit Stock Sheet (Annex A) is to be the subject of random checks of selected entries. Commodities relating to the entries are to be physically checked and certified. Errors are to be brought to the attention of the CO or equivalent.

1932. The CO or equivalent is also to ensure that the unit messing account holder carries out a stock check of all items held on each AF F7757 kept in the unit during each accounting period. The food account holder is to personally check 10% of these items and certify to this effect on the AF F7757 (manual). Receipts into the unit are to be checked against the relevant priced issue vouchers or bills held with the associated AF F7765 -Food Income and Expenditure Account. The food account holder is to carry out a 10% check of these receipts and Certify on the AF F7765 and TRICAT system to this effect. Cash/stores losses are to be dealt with in accordance with the instructions contained in Chap 12 of this section.

1933. **Specialist Inspections.** Bde Food Services Staff carry out monthly audit checks in accordance with AGAI Vol 4 Chapter 145. During Logistic Support Inspections (LSIs) the Log Sp representative is responsible for checking the unit food accounting system in accordance with the instructions laid down in AGAI Vol 4 Chapter 145.

1934. **Retention of Accounting Documents for Audit Purposes.** COs or equivalent are responsible for ensuring that the following hard copy documents and computer generated catering accounting data are retained for audit purposes:

- a. **Manual.**
  - (1) Each AF F7765-Food Income and Expenditure Account and all supporting documents, including a copy of AF P9724.
  - (2) Daily Catering Records.

b. **TRICAT** (When Issued)

- (1) AF P9724 (ADP) Pt 1 and 2 Account Balance Sheet. Mess Account Report.
- (2) AF F7765 (ADP) Income/Expenditure Report. Transaction Audit Trail (Adjustments). Traders Account by Period and Year to date.
- (3) Daily Catering Records.
- (4) Daily Barometers (if required).

1935. The following records are also to be retained when a unit moves to a new location.

- a. All archived copies of TRICAT transactions and supportive documentation.
- b. A back-up of the TRICAT data immediately after closedown of the accounts in the old location.

### **TRICAT- SYSTEMS MAINTENANCE AND SECURITY**

1936. The unit account holder (signatory) is responsible for the routines that are required to maintain the integrity of the TRICAT system along with the need for security (Unit SYOPS), privacy and recovery. The weekly copies of all transactions are to be secured in a separate building. Further details are given in the TRICAT User Manual.

### **RLC SUPPLY AND SUPPORT SQUADRONS**

1937. **Preliminary Arrangements.** The following Documents/Forms are to be used by RLC Supply and Support Squadrons (Sup & Sp Sqns) or any other RLC Sqn nominated to carry out this task, operating in the field:

- a. Demands Issue/Receipt Vouchers – AF G1033.
- b. Account AF G 358K (adapted as necessary).
- c. For ORP in TTW and beyond, use OSCAR.

1938. Sup Sqns RLC which are to supply ORP requirements should prepare for the commitment in good time. Bde Sup Sqns, in conjunction with their Div Log Sup HQ, are to contact the Sup Sqns concerned, and arrange detailed programmes well before exercises commence.

1939. **Demands.** Bde Sup Sqns are to summarise their requirements and submit demands through Division/District HQ (Log Sup). If rations are to be drawn from different Sup Sqns/ORP Depots or at intervals during the exercise, separate demands are to be submitted on each occasion. ORP is to be demanded by type, not by menu. Sup Sqns/ORP Depots are to issue an even spread of menus or issue mixed menu packs when available and this principle is to be continued down to unit level. Issue vouchers raised by RLC units are to show both the type of ration and menu, however, units need account for ORP only by type.

1940. Bde Sup Sqns are to give Sup & Sp Sqns the maximum possible notice of their requirements and demand their requirements on AF G1033 in triplicate. On receipt of the demand the Sup & Sp Sqn is to carry out the following procedures:

- a. Enter issue details and IV Numbers on the AF G1033.
- b. Obtain a temporary receipt on the first copy from the unit representative.

- c. Return the original and second copy to the receiving unit for completion.

1941. The original copy is to be returned by the unit to the Sup & Sp Sqn who retains the triplicate copy to support the account. The temporary receipt held by the Sup & Sp Sqn is to be destroyed as soon as the completed original copy is returned.

1942. **Issue to Units.** Units are to demand their requirements of ORP on AF G1033 in triplicate. These demands are to show full unit particulars and details of requirements by type of ORP (not menus). After entering an issue number and other details the Bde Sp Sqn is to obtain a temporary receipt on the first copy and return the original and second copy to the demanding unit and the Sup & Sp Sqn. The receiving unit is to confirm receipt, enter the RV No, return the original copy to the Bde Sp Sqn and retain the second copy to support its ration account. The temporary receipt held by the Bde Sp Sqn is to be destroyed after the completed original copy has been received.

1943. **Accounts.** Bde Sp Sqns are required to maintain accounts of receipts, issues and stock balances on account cards AF G358K, held in appropriate binders. At the foot of the form only the designation of the item are required to be entered.

1944. Operational Ration Packs are to be held on charge by type, menu and pack date (unless mixed menu packs are issued). Receipt and issue entries in the account are to be supported by properly completed receipt or issue vouchers as appropriate. Any stock discrepancy that is brought to light is to be adjusted immediately by CIV or CRV and full enquiries made into the discrepancy. The adjusting voucher is to be supported by the outcome of these enquiries and any subsequent adjusting action taken as a result.

1945. At the end of the exercise Bde Sp Sqns are to return any complete and unbroken cases of composite rations to the nominated Sup Sqn on AF G1033. The account is to be supported by the usual issue and receipt voucher schedules as well as the cleared copies of the vouchers themselves. It is also to bear a certificate signed by the OC, to the effect that the account is an accurate record of the transactions which have taken place in the unit during the exercise. The account is to be closed and held for audit.

1946. Accounts operated by Divisional Supply Areas (DSAs) and Logistic Support Detachments (LSDs) are to follow the same accounting principles and procedures above and are to be retained by Sqn HQs for audit.

1947 – 1999. Reserved.

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# **ANNEX A - UNIT STOCK SHEET AFF 7757**

Unit			Date From			Date To									Checked By
Date Issued/Received	(Commodity)														
	(DOQ)														
	Received	Issued	Stock	Received	Issued	Stock	Received	Issued	Stock	Received	Issued	Stock	Received	Issued	
	Stock B/F			Stock B/F			Stock B/F			Stock B/F			Stock B/F		
Total															
Bal C/F															

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## ANNEX B - FEEDING STRENGTH STATE - AF F7764

Sub Unit/Mess \_\_\_\_\_

Date: \_\_\_\_\_

(Note: To be completed and rendered to the Unit ration Accountant by 1400 hrs daily)

Serial	Sub Unit Mess	Work			Casual Meals			Night Duty			Others				
		Actual Feeding Strength (incl those on ORP)	Arduous Duty	Packed Meals	Breakfast	Main Meal	Lunch	35% (Additional Active 10 hr Duty)	17% (Additional Active 6 hr Duty)	2% (Rostered night shifts over 6 hrs)					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)

Checked and found correct on \_\_\_\_\_  
is correct.

Unit Checking Officer \_\_\_\_\_

Sub unit account holder certifies that the information contained

Signature: \_\_\_\_\_

(INTENTIONALLY BLANK)



## ANNEX C - INCOME AND EXPENDITURE ACCOUNT (AF F7765 Part 1)

<b>Unit:</b>			<b>Mess:</b>			<b>Month:</b>						
<b>PART 1 – BREAK DOWN OF SUPPLEMENTS CLAIMED</b>												
Date	Work		Casual Meals			Night Duty Meals			Other			
	Arduous Duty	Packed Meals	Breakfast	Main Meal	Third Meal	35%	17%	2%				
	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )	( )
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1												
2												
3												
4												
5												
6												
7												
Total												
Value												
8												
9												
10												
11												
12												
13												
14												
Total												
Value												
15												
16												
17												
18												
19												
20												
21												
Total												
Value												
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												
Total												
Value												
Grand Total												

# ANNEX C - INCOME AND EXPENDITURE ACCOUNT (AF F7765 Part 2)

PART 2 – INCOME					PART 3 - EXPENDITURE						
Date	Feeding Strength	Cat Diffs (+/-)	Total Feeding Strength	DMR Value (= )	PFM Contractor (core list)		Service Sources (incl. ORP)		Other Sources		Total Expenditure
					Folio	Value	Folio	Value	Folio	Value	
(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
Credit brought forward					Debit brought forward						
1											
2											
3											
4											
5											
6											
7											
Supplements Total (Week 1)											
1 <sup>st</sup> Total											
8											
9											
10											
11											
12											
13											
14											
Supplements Total (Week 2)											
2 <sup>nd</sup> Total											
15											
16											
17											
18											
19											
20											
21											
Supplements Total (Week 3)											
3 <sup>rd</sup> Total											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
Supplements Total (Week )											
4 <sup>th</sup> Total											
Total Income					Total Expenditure						
Total Income C/F					Balance C/F (+/-)						
Signed:				Name:				Post:			

# ANNEX D - CASUAL MEAL ADVICE NOTE – AF F7776

UNIT:					Mess:			Serial No:				
Date	Number	Rank	Name	Permanent Duty Unit	LI/LO at Permanent Unit	Meals Issued			Signature			
						Breakfast	Midday Meal	Evening Meal				
Voucher No				Input by				<b>Total Claims</b>				=
Adjust No				Date								

(INTENTIONALLY BLANK)

## ANNEX E – DAILY SUMMARY OF EXTRA MESSING INCOME (AF F7777)

Note: To ensure all necessary information for a day is correctly entered, this form is to be completed and submitted by 1200 hrs on the following day. A form for Friday, Saturday and Sunday is to be submitted on Monday. All entries are to be made EXCLUSIVE OF VAT except where an invoice for food purchases incurs VAT. This form should be sent to the Messing Office and the Regimental Accountant.

Location \_\_\_\_\_ Income for Date \_\_\_\_\_

INCOME		Number	Rate	Total
Non Public Income (NPI)	Full Day/Part Day			
NPI from Casual Meals	Breakfast			
	Lunch			
	Dinner			
	Other			
Miscellaneous NPI  (Supporting documentation must be provided)	Bar Snacks			
	Functions			
	Sales to Bar			
	Other			
<b>Income Sub total (a)</b>				
Adjustments to Income (Debits in Red)  Supporting documentation must be provided)	Cash Purchases			
	Messing Purchases from Bar			
<b>Adjustments to Income Sub Total (b)</b>				
<b>Grand Total [(a) +/- (b)]</b>				

This Grand Total is authorised for entry onto the Public Account for Messing:

Signature \_\_\_\_\_

Rank \_\_\_\_\_

Name \_\_\_\_\_

Date \_\_\_\_\_

(INTENTIONALLY BLANK)

## ANNEX F – MULTI RATE INCOME CALCULATION - AF P9723

Multi Rate Income Calculation for \_\_\_\_\_ (date)

<b>Serial</b>	<b>Category</b>	<b>Feeding Strength</b>	<b>Catering Differential</b>	<b>Total Strength</b>	<b>Rate</b>	<b>Income</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>	<b>(g)</b>
<b>Total Income</b>						

Note:

Maternity Patients Cat 1 are those patients using conventional baby feeding methods whilst Cat 2 are those using ready-to-use baby feeding methods.

Date \_\_\_\_\_

Signed\_\_\_\_\_

Name \_\_\_\_\_

(INTENTIONALLY BLANK)



# ANNEX G – RECONCILIATION STATEMENT - FOOD ACCOUNT

## AF F9724 Part 1

Mess/Unit \_\_\_\_\_ Period \_\_\_\_\_

### PART 1 – BALANCE SHEET

INCOME		EXPENDITURE	
Officers' Mess			
Credit B/F		Debit B/F	
DMR		Food Supply Contract	
Cat Diffs		ORP	
Supplements		Miscellaneous Debits	
Extra Messing (AF F7777)			
Miscellaneous Credit			
Contractor Credit			
Total Income		Total Expenditure	
Debit to be C/F		Credit to be C/F	
GRAND TOTAL		GRAND TOTAL	
Sergeants' Mess			
Credit B/F		Debit B/F	
DMR		Food Supply Contract	
Cat Diffs		ORP	
Supplements		Miscellaneous Debits	
Extra Messing (AF F7777)			
Miscellaneous Credit			
Contractor Credit			
Total Income		Total Expenditure	
Debit to be C/F		Credit to be C/F	
GRAND TOTAL		GRAND TOTAL	
Junior Ranks' Mess / Combined Mess			
Credit B/F		Debit B/F	
DMR		Food Supply Contract	
Cat Diffs		ORP	
Supplements		Miscellaneous Debits	
Extra Messing Income			
Miscellaneous Credit			
Contractor Credit			
Total Income		Total Expenditure	
Debit to be C/F		Credit to be C/F	
GRAND TOTAL		GRAND TOTAL	

## ANNEX G – RECONCILIATION STATEMENT - FOOD ACCOUNT AF F9724 Part 2

### PART 2 – BILLS FOR MONTH ENDING \_\_\_\_\_

PART 2A – Statement of expenditure at PFM contractor paid centrally by Liverpool.

Serial	Date of Payment	To Whom Paid	Net Amount Pd	Imprest Account

Part 2B – Statement of bills incurred during the month, which were settled in cash and were charged against the messing account.

Serial	Date of Payment	To Whom Paid	Net Amount Pd	Imprest Account

**Food Account Holder** - I certify that:

1. The entitlement based on the figures in the AFF7764 has been correctly recorded on the AF F7765.
2. All bills incurred for purchases during the messing period \_\_\_\_\_ are chargeable against the Mess/Unit Expenditure in the above statement are included and there are no outstanding transactions.
3. AF F7765 has been checked and agreed. The figures brought forward includes the previous months balance and have been verified.

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**NAME** \_\_\_\_\_ **Rank** \_\_\_\_\_

-----  
**Regimental Accountant** – I certify that:

1. Payments due to suppliers at Part 2B have been made from the imprest account and the supporting documents are attached.
2. The amount of \_\_\_\_\_ due from non-public funds and/or individuals has been received/noted for recovery.

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**UNIT** \_\_\_\_\_ **UIN** \_\_\_\_\_

## ANNEX H – NOTIFICATION OF UNIT MOVE / Transition to PAYD / CRL

This form is notification of \_\_\_\_\_ on \_\_\_\_\_ (note 1)

DETAILS	OUTGOING UNIT	INCOMING UNIT
Unit Name		
Unit Address	From:  To:	From:  To:
UIN		
Contact Name		
Telephone Number		

DETAILS	OUTGOING UNIT	INCOMING UNIT
Account Numbers	Main Kitchen	
	Officers' Mess	
	Sergeants' Mess	
	Dog Section	
	Other	
Date last/first food orders will be required	Frozen	
	Ambient	
	Fresh	
	Bread	
	Milk	

Supporting information:

Signature \_\_\_\_\_ Post \_\_\_\_\_

NAME \_\_\_\_\_ Rank \_\_\_\_\_ Date \_\_\_\_\_

Note 1 – This form can be used for a unit move, unit closure, name change or other event involving a change to the food supply contract.

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