

## CHAPTER 7 - CASH IN LIEU OF RATIONS (CILOR)

0701. **Introduction.** Cash In Lieu Of Rations (CILOR) is the principal method of provisioning personnel in the absence of Service facilities or food supply. Before CILOR can be authorised it must be demonstrated that no Service facilities are available from either other Services, the PFM contractor and Host Nation Support (HNS) when abroad. Due to recent changes on current Food Charge Policies and PAYD, CILOR is a payment in addition to any costs that individuals would normally have to pay for food at a Service catering facility. There are no longer separate CILOR rates for various activities listed in 0705 below.

0702. **Retrospective claims,** whilst not normally authorised, may in exceptional circumstances be authorised for payment by the Authority.

0703. CILOR does not form part of the MoD Food Vote and is only issued by relevant Budget Holders if sufficient funds are available.

0704. The full rate of CILOR may be claimed for each 24 hours periods or portion of split days. It is however not available for travel to and from the activity and units/individuals are not to claim for the day of departure or return journey.

0705. **CILOR - Activities for which CILOR may be Authorised<sup>1</sup>.** CILOR may be authorised for the following activities using the application forms at Annex A or B:

- a. Operations, Exercises or Military Training.
- b. Battlefield Studies. (See AGAI, Vol 1 Chapter 23).
- c. Approved adventurous training events or expeditions. (This includes Sailing, Parachuting, Orienteering and Mountaineering).
- d.. Feeding of entitled competitors and officials during official championships approved by Service Sports Boards that are held away from a Service establishment including Winter Sport Activities (WSA). **CILOR is however not admissible for Overseas Sports Tours/Visits.** (Overseas means outside Country/Theatre of Base Unit).

0706. **CILOR Types.** CILOR is awarded as a flat rate to all entitled personnel participating in any of the above activities. The only supplements available with CILOR are Artic Supplement (see Chapter 6) when living and training over 3000m and Festive Day supplement (see Chapter 6) when attending any activity on those days that Festive Day supplement is permissible.

0707. **CILOR Rates.** Rates of CILOR, published quarterly, are to be applied as follows:

- a. **UK.** The UK CILOR rate is published as part of the DMR Signal quarterly.
- b. **Overseas.** Overseas CILOR rates are based on the General Overseas Ration Scales (GORs). The overseas rates are calculated based on the FFR at the time when the application was processed. Due to fluctuations it is possible for the authorised CILOR amount to go up or down as the FFR changes. Amendments to the original authorisation are to be annotated on Annex D para 3e when the reconciliation statement is completed. CILOR Rates for all activities are published on a quarterly basis by DFS IPT.
- c. **North West Europe.** HQ, UKSC (G) processes all political, diplomatic and Staff clearance for personnel visiting/transiting through North West Europe. All unit

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<sup>1</sup> CILOR is not to be authorised for TA centres on training nights when personnel are in receipt of any expenses or pay.

applications for CILOR for activities in Belgium, Netherlands, Luxembourg, Austria, Denmark, Poland and Germany are to be submitted through their respective Budget/Brigade Resource Managers to G4 Log Sp Fd Svcs, UKSC (G) on Annex A. (All other European Countries are covered by Headquarters Land Forces Food Svcs). In addition, G4 Log Sp Fd Svcs, UKSC (G) in conjunction with Headquarters Land Forces Food Svcs) authorises CILOR for all European winter sports.

- d. **Multi Activity Lodges Germany.** Units who are accommodated in Multi Activity Lodges (MAL) in Germany are to use Annex B to this chapter as these facilities use a Cash Free Messing System. Units using MAL's are to apply through HQ ATG(G) for accommodation and messing. HQ ATG(G) will confirm availability of bed spaces for the requested timeframe and confirm back to the unit. UK units are to submit Annex B to UKSC (G) through their Bde in order that a UIN budget transfer from the Bde CILOR budget can be authorised. BA(G) units are to submit Annex B direct to UKSC(G). No cash is to be issued for feeding in a MAL.

## MESSING ENTITLEMENT OR CASH

0708. CILOR is to be issued as cash payment as detailed below:

- a. **Expeditions or Adventurous Training.** Unit Cash Officers may issue CILOR, as a cash allowance, to parties or individuals engaged in expeditions or adventurous training. Living-in personnel are to be removed from the unit ration strength for the period covered by CILOR.
- b. **Service Sports Board Approved Championships Held Away From a Service Establishment.** CILOR may be issued as a cash allowance to entitled sports officials and competitors. Living in personnel are to be removed from their unit's feeding strength for the period covered by CILOR.
- c. **Accounting.** CILOR may be drawn from Imprest accounts in advance of the exercise/event. It is the responsibility of the OIC Exped/Activity to ensure that CILOR funds have not been misappropriated and original bills for expenditure are available for audit<sup>2</sup>. On completion of the exercise all CILOR funds must be accounted for in accordance with current DMR accounting regulations. Higher Formations can stipulate exact audit procedures required, however one of the following must be adhered to:
  - (i) **Regular Units.** The account is to be checked and audited by either the RCWO/UCM or the Unit Imprest Holder/Unit Accounts Officer. They are to ensure that all cash expenditure, including that used for cooked foods have been accounted for in accordance with these regulations. Once satisfied they are to endorse the Reconciliation Statement (see Annex D) to that effect and return it to the issuing authority. The original bills, once checked can be disposed of.
  - (ii) **TA, UOTC and CCF Units.** Higher Formation Food Service Staff are to audit the account as above.
- d. **Reconciliation Statement.** A Reconciliation Statement (see Annex D) is to be completed at the end of the exercise, and is to be signed by the Exped/Activity leader to confirm that all funds have been either spent or returned in accordance with these regulations. The RCWO/UCM or Unit Imprest Holder/Unit Accounts Officer is to sign the statement to confirm that the account has been audited. Once complete the

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<sup>2</sup> When original Bills/Receipts are unavailable due to such instances as food being purchased from a small canteen/hot drink vender, the OIC exped/activity is to endorse the Reconciliation Statement and self certify to that effect. (Same procedure as required for JPA)

Reconciliation Statement is to be signed off by the Unit Imprest Holder/Unit Accounts Officer and returned to TLB's/issuing authority.

Where the exped/activity includes multi-unit personnel the exped/activity OIC is to sign off individuals Reconciliation Statements to the effect that they have received all funds from the individual and on completion of the exped/activity is to reconcile the CILOR account through their own Imprest Holder. The account is to be supported by a nominal roll of all participants with Budget UIN and Unit details.

e. **Adventurous Training Germany.** CILOR for use in the Multi Activity Lodges (MALs) in Bavaria and the Kiel Training Centre (KTC), **British Möhnesee Sail Training Centre (BMSTC)** **British Forces Dümmersee Sail Training Centre (BFDSTC)** Germany is controlled by UKSC(G).

(1) **Alpine Training Centre (ATC)** The ATC is located in Bavaria, Southern Germany. The ATC consists of four MALs and the REME ATC (lodge details at Annex B), all of which utilise CILOR on a Cash Free System. Unit applications for CILOR at ATC are to be submitted on Annex B via respective Budget/Brigade Resource Managers to G4 Log Sp Fd Svcs, UKSC(G). HQ ATC applies for all CILOR for personnel on authorised courses internally. Units authorised CILOR in the MALs are not to draw cash from Unit Imprest Holders. Reconciliation statements are not required for Cash Free System users.

(2) **Kiel Training Centre (KTC)** KTC is located in Northern Germany. Units/personnel using KTC may qualify for CILOR on a Cash Free basis dependant upon the type of training/activity being conducted. Unit applications for CILOR at KTC must be submitted on Annex B via respective Budget/Resource Managers to G4 Log Sp Fd Svcs, UKSC(G) who, will determine the CILOR entitlement. KTC applies for all CILOR for personnel on authorised courses internally. Reconciliation statements are not required for Cash Free users on authorised courses; however they are required for sail training exercises feeding outside of KTC (onboard Yachts).

(3) **British Möhnesee Sail Training Centre (BMSTC)** The Möhnesee sail training centre is located near Soest and is dependant to Paderborn Garrison. Units/personnel using Möhnesee may qualify for CILOR on a Cash Free basis dependant upon the type of training/activity being conducted. All unit applications for CILOR at Möhnesee must be submitted on Annex B. UK units must submit their applications via respective Budget/Resource Managers to G4 Log Sp Fd Svcs, UKSC(G). Germany based units are to submit direct to G4 Log Sp Fd Svcs, UKSC(G) who, will determine the CILOR entitlement. Möhnesee applies centrally for CILOR for personnel on authorised courses only. Reconciliation statements are not required for Cash Free users.

(4) **British Forces Dümmersee Sail Training Centre (BFDSTC)** The Dümmersee sail training centre is near to and dependant to Osnabrück garrison. Units/personnel using Dümmersee may qualify for CILOR on a Cash free basis dependant upon the type of training/activity being conducted. All unit applications for CILOR at Dümmersee must be submitted on Annex B. UK units must submit their applications via respective Budget/Resource managers to G4 Log Sp Fd Svcs, UKSC(G). Germany based units are to submit direct to G4 Log Sp Fd Svcs, UKSC(G) who, will determine the CILOR entitlement. Dümmersee applies centrally for CILOR for personnel on authorised courses only. Reconciliation statements are not required for Cash free user.

(5) **Other Adventurous Training/Sporting Activities.** All other adventurous training and sporting activities conducted in Germany outside of ATC/KTC are to be applied for using Annex A. These unit applications for CILOR are to be sent to G4 Log Sp Fd Svcs, UKSC(G), via respective Budget/Resource Managers.

f. Germany based units are to note that the Budget/Resource Manager is at G4 Log Sp Fd Svcs, UKSC(G). Germany based submit applications direct to G4 Log Sp Food Svcs UKSC(G).

g. Units are to note that a separate messing rate is authorised for personnel accommodated in MALs in Germany. This separate rate is published under Germany MALS on the CILOR rates list. This is allocated from Bde CILOR budgets in UK only. For Germany based units it is allocated by G4 Log Sp Fd Svcs UKSC(G)

h. Units utilising the facilities at Walgau Barracks in Austria need to be aware that there is an MOU in force and that meals are supplied as part of the accommodation. CILOR will only be granted for the main meal (50% of CILOR Rate) only in order that personnel can purchase extra items to enhance the packed lunches.

0709. **CILOR - Authority.** CILOR funds are held by individual Service TLBs. Applications for CILOR are to be made through the chain of command shown below in accordance with the procedures established by each TLB.

- |    |                 |   |
|----|-----------------|---|
| a. | Royal Navy      | Land Based Units - CO<br>Ships – FLEET HQ         |
| b. | Royal Marines   | FLEET HQ  |
| c. | Army            | Headquarters Land Forces, HQ UKSC(G) & HQ Cyprus. |
| d. | Royal Air Force | HLBs  |
| e. | SF and MOD      | VCDS  |

0710. **CILOR Applications.** Applications are to be submitted using the CILOR Application form at Annex A or Annex B, as directed by individual Service TLBs.

0711. **CILOR Limitations.** The following limitations apply:

- a. CILOR may not be claimed for days on which PFM Contractor supplied food is issued. When 24 Hr ORP is issued no supplements are authorised. When 10 Man ORP is issued the 40% single supplement applies and no other supplements can be claimed. except those detailed at para 0706.
- b. CILOR may not be used for the purchase of provisions from British or Foreign Service food supply sources unless a specially assessed CILOR rate, based on the prevailing prices from these sources, has been authorised.
- c. CILOR is not admissible in conjunction with LOA, inclusive of 'find your own food' element, or when another allowance or retail messing covers the cost of feeding allowance (e.g. subsistence FIA or RMA), except when it is claimed in conjunction with LOA when UK personnel are on permanent duty serving overseas.
- d. When CILOR is authorised as a messing entitlement, it is to be accounted for in accordance with the rules for DMR accounting. However, it is accepted that there are occasions when the issue of PFM supplied food or ORP may not be practicable. In such circumstances, the appropriate Budget Holder may approve the issue of CILOR, having confirmed that PFM supplied food or ORP is not available. Whenever such authority is given, the CILOR application form at Annex A is to be endorsed by the Unit Catering Officer/TLB authority at para 3 prior to being submitted for payment.
- e. CILOR applications, involving 2 or more countries must include an itinerary showing overnight locations.

- f. Food must only be purchased in the country that the exped/activity is taking place and is not to be purchased in advance. This will ensure that a unit/individual does not have to repay expended funds should an exped/activity be cancelled or reduced in numbers.
- g. CILOR Applications for individuals from separate TLBs can be consolidated and then controlled centrally once authority/entitlements have been confirmed by individual TLBs. Group/Expedition leaders can use signed authorised CILOR Applications to draw finances for separate UINs in full.
- h. When CILOR is issued to groups/parties, it is to be controlled and accounted for centrally for the benefit of all entitled personnel.
- i. CILOR is not to be used to purchase alcoholic drinks.

0712. **CILOR for Cooked Foods.** CILOR rates are calculated for the purchase of un-cooked foods and would not normally cover the cost of cooked food. Units/individuals who require CILOR for cooked foods are to annotate the requirement on Annex A when submitting their CILOR request. Units/individuals must however be aware that no extra funds will be available for the purchase of cooked foods and any additional costs over and above the CILOR rates are to be borne by the unit/individual concerned. When accounting for cooked food the OIC exped/activity is to present the full bill for cooked food and list the actual claim made against the CILOR account, this is not to be more than the actual consolidated daily CILOR rate issued. No alcohol is to be claimed for.

0713. **CILOR - Publication of Rates.** DFS IPT publishes the UK CILOR rates as part of the quarterly DMR Signal. Overseas CILOR rates may be obtained from DFS IPT. When the CILOR rate is issued, participating units/parties may be required to complete a price list (see Annex E) if an up to date rate for the country concerned is not available. This is the only method by which DFS IPT can maintain up to date CILOR rates, so failure to complete the proforma could financially disadvantage future groups.

0714 **CILOR Assessment Sheet (Army Only):** In order to assist with future exercises participating units/individuals may be requested to complete a CILOR Assessment Sheet (Annex E), during the activity. Once completed these are to be returned to E1 Food Svcs, Headquarters Land Forces.

0715. **CILOR – RA Code to be Charged.** Expenditure on CILOR is to be charged to RA Code PAA 002 and attributed to the Unit's CILOR Budget UIN.

0716. **CILOR – Civilian Application.** When an application is submitted that includes civilian personnel, authority from the appropriate Service Physical & Adventurous Training body must be included with the application. Civilian Personnel must be able to prove that they have adequate insurance to participate in any activity that attracts CILOR.

0717. **Bottled Water.** CILOR rates do not provide for Bottled Water, and as such there is no allowance for the issue. Individuals/Units who require Bottled Water are to submit their request separately to individual budget holders for authorisation. There is no guarantee that CILOR Funds will be available for bottled water.

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## ANNEX A - APPLICATION FOR CASH IN LIEU OF RATIONS (CILOR)

### (1) Activity Details

Unit Title		UIN <sup>1</sup>	
Address		Tel No:	
		Fax No:	
Title of Ex/Activity		Countries to be Visited	1.
			2.
Authority for Ex/Activity		Mil Trg / Adv Trg / Sport	
<b>ADVANCE PARTY</b>		<b>MAIN PARTY</b>	
Party Strength		Party Strength	
Date of Arrival		Date of Arrival	
Date of Departure		Date of Departure	
Days on Fresh/ORP		Days on Fresh/ORP	
Days on CILOR		Days on CILOR	
Cooked Food Req <sup>2</sup>		Cooked Food Req	
Supplements Req		Supplements Req	
<b>Individual Meals</b>		<b>Individual Meals</b>	
Breakfast		Breakfast	
Third Meal		Third Meal	
Main Meal		Main Meal	
OIC Ex/Activity : Signature .....Name.....Rank: .....			

### (2) Budget Authority (Confirmation from Formation Budget/Resource Manager that funds are available)

Name: _____	Rank/Grade: _____	Signature: _____	Date: _____
Charged Against <b>RAC PAA 002</b> on <b>Budget UIN: .....</b> (Insert Budget UIN if Different from requesting Unit)			

### (3) Calculation of Allowance and Verification by Service TLBs (HLBs For UK Unit Exercises)

Total No of Days on CILOR		Total No of Personnel	
CILOR Rate (Sterling)		CILOR Rate (Local) (Note A)	
Arctic Supplement (25%) (Note B)		Total CILOR Authorised	£
Festive Supplement (75%)			Local
<b>Authority to purchase Cooked Food is Granted (JSP 456 Vol 2 para 0712)</b>			Yes    No
Name: _____	Rank/Grade _____	Signature: _____	Date: _____

### (4) Certification by Unit Personnel Officer / RAO :

This is to certify that the total sum of - £ / Local..... has been paid and the ration strength adjusted to reflect the total man/days.	
Name: _____	Rank/Grade _____
Signature: _____	Date: _____

The signatures above are accepted as original signatures for accounting purposes in order to speed up late applications by Fax:

#### Notes:

- A. CILOR Rates calculated in local rates should be issued in that currency; to reduce conversion costs.
- B. Supplements permissible in accordance with JSP Vol 2 Chap 7.

<sup>1</sup> Unit UIN to be charged against RAC Code PAA 002.

<sup>2</sup> Authority to use CILOR for Cooked Food must be requested in advance from the issuing authority (Para 0712)

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# ANNEX B - APPLICATION FOR CASH IN LIEU OF RATIONS (CILOR) FOR CASH FREE ADV TRG LOCATIONS IN GERMANY ONLY

Unit Title		UIN	
Address		Tel No:	
		Fax No:	
Title of Ex/Activity		Country to be Visited	
The following AT locations are utilising the Germany Cash Free CILOR system. The Multi Activity Lodges (MAL) and the Alpine Training Centre in Bavaria. (see note a)			
Haus Katja MAL (HQ ATC)	Haus Magnus MAL	Hubertushaus MAL	
Drei Muhlen MAL	Bergheim Lieb (REME ATC)	<i>Please tick/identify which lodge is being visited</i>	
The following are sailing and water sports training centres in Germany. (see notes b)			
Kiel Training Centre (KTC)	(BMSTC) Möhnesee	(BFDSTC) Dümmersee	
<b>Authority for Ex/Activity</b>	<b>Mil Trg/Adv Trg/ Sport</b>		
<b>ADVANCE PARTY</b>	<b>MAIN PARTY</b>	<b>REAR PARTY</b>	
Party Strength	Party Strength	Party Strength	
Date of Arrival	Date of Arrival	Date of Arrival	
Date of Departure	Date of Departure	Date of Departure	
Total Man Days	Total Man Days	Total Man Days	
Days on Fresh/ORP	Days on Fresh/ORP	Days on Fresh/ORP	
Days on CILOR	Days on CILOR	Days on CILOR	
<b>Individual Meals</b>	<b>Individual Meals</b>	<b>Individual Meals</b>	
Breakfast	Breakfast	Breakfast	
Third Meal	Third Meal	Third Meal	
Main Meal	Main Meal	Main Meal	

OIC Ex/Activity : Signature .....Name.....Rank: .....

Budget Authority (Confirmation from Budget/Resource Manager that funds are available)

Total No of Days CILOR		Total No of Personnel	
CILOR Rate (Sterling)		CILOR Rate ((€)see note c)	
		Total CILOR Authorised	£      €
Name:      Rank:      Signature:      Date:			

Verified by Individual Service TLBs – on RAC CODE PAA 002 and Budget UIN

Name:      Rank:      Signature:      Date:
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- Notes:
- Units are not authorised to draw CASH from unit Imprest Holder, whilst accommodated and fed at Multi Activity Lodges (MALs).
  - HQ UKSC(G) will determine for which activities/courses the cash free system will apply at Kiel Trg Centre (KTC). Unit personnel on sail training exercises when must draw CASH from unit Imprest Holder for Sail Trg exercises when not utilising the services at KTC.
  - When utilising the Cash Free System, reconciliation statements are not required.

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## ANNEX C - SIMPLIFIED CILOR MESSING ACCOUNT

Unit: .....

**UIN:** .....

**Month:** ..... **Allocation Budget:** .....

[illegible]

**Notes:**

1. Running total over spends use minus (-).
2. When more than one purchase is made on one day use separate line for each invoice.
3. When Cooked Food has been authorised the full amount of the receipt is to be entered in column E and the actual claim against the CILOR Account in column F.
4. For uncooked food bills the amount is to be entered in column F.

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## ANNEX D – CILOR RECONCILIATION STATEMENT

This form must be filled in within one month of the completion of the Activity / Expedition by the Activity / Exped Leader to certify that CILOR money drawn has only been spent on authorised food items and any unspent money returned to Imprest Holder. Once complete this form together with the **original receipted bills**<sup>1</sup> including the simplified messing account form (Annex C) is to be submitted to the RCWO / UCM / Imprest Account Holder for Audit as stipulated under Para 0708 (c)

**Exped / Activity Name:** ..... **Date of Exped / Activity:** .....

1. The approved CILOR allowance to purchase authorised food items for personnel on the above activity must be accurately reconciled on termination of the Exercise to enable an accurate audit trail to be completed, as stipulated by the Defence Internal Auditors.

***CERTIFICATION: I certify that all CILOR monies for the Exped / Activity has been spent on authorised food items only and any residue funds have been returned to the Imprest holder.***

Name : ..... Signature: .....

**RCWO / UCM / Imprest Account Holder / Units Accounts Officer:**

2. This is to certify that the receipts for the CILOR account for the above Exped / Activity have been audited in accordance with Para 0708 (C) of JSP 456 Vol 2

Name: ..... Signature: ..... Appointment: .....

**3. The Imprest Holder / Units Accounts Officer is to complete the following**

Unit ..... UIN..... Exercise Name.....

Exercise Dates..... Countries / Locations Visited.....

Ser	Details	Authorised	Actual
a	Number of Days		
b	Number of Personnel		
c	Total Amount of CILOR Authorised		
d	Total Amount of CILOR booked to RAC		
e	Reason for Difference between c & d		

UNIT STAMP

Signature of Unit Imprest Holder /  
Units Accounts Officer

.....

Date.....

Once Completed Return to the Relevant Issuing Authority below:

Fleet Command	Headquarters Land Forces	Air command	BA (G)
	Log Sp Food Services HQ Land Forces Erskine Barracks Wilton. Salisbury, Wilts SP2 0AG		G4 Log Sp UKSC(G) BFPO 140

<sup>1</sup> When Original Bills are unavailable the OIC Exped / Activity is to self certify that funds have been expended in accordance with the regulations.

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## ANNEX E - CILOR ASSESSMENT (Based on the ORS)

**EXERCISE** \_\_\_\_\_ **DATE PRODUCED** \_\_\_\_\_  
**COUNTRY** \_\_\_\_\_ **CURRENCY USED** \_\_\_\_\_

ITEM	D of Q	ACTUAL D OF Q	LOCAL COST PER D of Q
BEEF STEWING / STEAK	KG		
CHICKEN ROASTING	KG		
PORK	KG		
BACON BACK	KG		
SAUSAGE	KG		
COD	KG		
LOCAL FISH	KG		
EGGS	EACH		
MILK	LTR		
CHEESE -HARD	KG		
BUTTER	KG		
MARGARINE	KG		
COOKING OIL	LTR		
BREAD	LOAF (KG)		
BREAD ROLLS	EACH		
PASTA	KG		
RICE	KG		
BREAKFAST CEREAL	PKT		
SUGAR	KG		
JAM	500 Grm		
TEA	250 Grm		
COFFEE	250 Grm		
BAKED BEANS (TINNED)	KG		
TOMATOES (TINNED)	KG		
APPLES	KG		
ORANGES	KG		
BANANAS	KG		
GRAPEFRUIT	KG		
CEREAL BAR	Each (75 Grm)		
LETTUCE	KG		
TOMATOES	KG		
CABBAGE	KG		
CARROTS	KG		
CAULIFLOWER	KG		
MUSHROOMS	KG		
PEAS FROZEN	KG		
ONIONS	KG		
POTATOES	KG		
FRUIT SQUASH/JUICE	Ltr		
BOTTLED WATER (500ml)	500ml		
CHOCOLATE BAR (Mars / Snickers)	Each (75 g)		

### NOTES

1. The Denomination of Quantity (D of Q) shown is to be that of the item(s) as sold.
2. If an item is not available, the closest alternative to the original should be used, and clearly shown on the table above.
3. If the desired item or suitable alternatives are not available, annotate the above table accordingly.

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