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# ADMIRALTY FLEET ORDER

## NEW ACCOUNTING SYSTEM FOR PROVISIONS AND CLOTHING IN H.M. SHIPS AND ESTABLISHMENTS WITH ACCOUNTANT OFFICERS

ADMIRALTY, S.W.1,  
20th May, 1943.

The following Order having been approved by My Lords Commissioners of the Admiralty is hereby promulgated for information and guidance and necessary action.

By Command of their Lordships,

*H. V. Markham*

**Distribution Limited**

*To Commanders-in-Chief, Flag Officers, Senior Naval Officers, Commanding Officers of H.M. Ships (bearing Accountant Officers), and of Naval Barracks and Training Establishments.*

NOTE:—The scale of distribution is shown in the Admiralty Fleet Order Volume, 1941, Instructions, paragraph 10.

Head of "P" Branch

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2339.—New Accounting System for Provisions and Clothing in H.M. Ships and Establishments with Accountant Officers

(V. 259/43.—20.5.1943.)

A new system of accounting for provisions and clothing has been drawn up for use in H.M. Ships and Naval Shore Establishments with Accountant Officers, whose accounts are at present rendered on Forms S.83, Parts 1 and 1A, S.1050, S.1051 and S.1052.

2. The new arrangements are designed to reduce clerical work, economise in paper and provide a simpler system to meet present conditions.

3. The new system is being introduced in newly commissioned ships and it is intended that it should be extended to other Ships and Establishments with Accountant Officers as far as possible by 1st July, 1943. Where forms have not been received in time to enable this change to be made on 1st July or where there are reasons which render it desirable to defer this change of system, the existing arrangements may be continued until 1st October, 1943.

4. An initial outfit of the new forms is being despatched to ships at home, and supplies are also being sent to stations abroad for distribution locally. Shore Establishments at home should forward demands for an outfit of forms to the Superintending Naval Store Officer, Park Royal, stating:—

- (a) The approximate numbers victualled.  
(b) Whether the new forms S. 1057 and S. 1058 or mess books (Form S. 81) are required ( see paragraph 10 (i) below).

5. The main features of the new system are:—

- (a) With the exception of a few items, all transactions are valued, and the account is compiled on the basis of value of stores received and expended.  
(b) A loose-leaf stock ledger with a page for each item.  
(c) A loose-leaf mess book, with a page for each officer and man and also a page for each mess summarising particulars of numbers victualled and repayment issues, etc., for a month.

6. Detailed instructions for the rendering of accounts under the new system are given below.

*Provisions*

7. The following forms are used:—

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|---|---------------------------------|
| Form S.1056—Stock Ledger, loose-leaf page for each item.  | } Loose-leaf<br>} binder S.1066 |
| Form S.1065—Stock Ledger, list of pages.  |                                 |
| Form S.1075—Mess Book, loose-leaf page for each officer or man.   |                                 |
| Form S.1058—Mess Book, loose-leaf mess abstract.  |                                 |
| Form S.1062—Value of Provisions Received.   |                                 |
| Form S.1063—Value of Provisions Expended.   |                                 |
| Form S.1060—Daily Expenditure of Provisions.  |                                 |
| Form S.1059—Spirit Issue Book.  |                                 |
| Form S.76B—Spirit Stoppage Book.  |                                 |
| *Form S.72—Daily Issue Book of Provisions on Repayment.   |                                 |
| Form S.113—Galley Distribution List.  |                                 |
| Form S.114—Cook's Distribution List.  |                                 |
| Form S.73—Monthly Victualling, Spirit and Repayment Voucher.  |                                 |
| Form S.73A—Voucher for Cash Account for Payment of Allowances and Recoveries for Repayment Issues, etc. |                                 |
| †Form S.104—Numbers and Contents Book.  |                                 |
| Form S.1061—Quarterly Provision Account.  |                                 |
| Form S.1064—Statement of Remains of Provisions on board.  |                                 |
| Form S.77—Mess Chit Book.   |                                 |

\*Printed in two forms viz. :—

- S.72, Size 1—For ships on General Messing.  
S.72, Size 2—For ships on Victualling Allowance.

†Printed in two sizes, viz. :—

- S.104, Size 1—For ships with complements of 400 and above.  
S.104, Size 2—For smaller ships.

8. *Receipt of Stores.*—(i) *Supplies from Victualling Yards*—(a) Supply Notes should be valued on board at the prices shown in the Issuing Price List so far as items included in that list are concerned. Malt, Hops, Compressed Yeast, Bovril and Pearl Barley should be valued at Rate Book prices.

(b) The following items should *not* be valued as they are accounted for entirely on a quantity basis:—

- Rum, lime juice and sacramental wine.  
Packages, greaseproof paper and paper bags.  
Emergency flying rations.  
Action rations.

The Supply Notes should be used as sub-vouchers to Form S.1062 and forwarded into office.

(ii) *Supplies from Contractors and N.A.A.F.I.*—Items included in the Provision Issuing Price List must be valued at Service Issuing Prices for the purpose of posting in the stock ledger and in the statement of value of provisions received; other items are valued at cost prices. Copies of invoices should be forwarded as sub-vouchers to Form S.1062 and in the case of local purchases should show:—

- (a) The purchase prices and cost.  
(b) The cash voucher on which payment was made.  
(c) Valuation at Service Issuing Prices, where appropriate, in red ink.

(iii) Quantities and values of each item, except as indicated at (i) (b) above should be posted in the stock ledger, Form S.1056, and the total value of the consignment should be posted in Form S.1062.

(iv) Each page in the stock ledger should be given a serial number and the list, on Form S.1065, should be completed in order of numbers and kept with the ledger.

(Note.—When discounts are allowed by N.A.A.F.I. the prices of individual items need not be adjusted but the amount of discount should be entered in red ink on Form S.1062 below the gross amount of the bill (see also paragraph 15).

9. *Expenditure of Stores.*—Quantities and values of stores expended, other than items mentioned in paragraph 8 (i) (b), should be entered daily on Form S.1060 under the various services. This form provides for daily totals being carried forward to the next day so as to arrive at totals for the month. The monthly totals can then be entered direct on page 4 of the Quarterly Account (Form S.1061). If preferred, the carrying forward of daily totals may be dispensed with, and the daily totals entered on "Value of Provisions Expended," Form S.1063. The totals for the month should then be carried from this form to page 4 of the account. Issues on repayment should be recorded in Form S.72 as under the present system. Supply Notes for provisions transferred to another ship should be valued. The quantities expended and values as shown on Form S.1060 and Form S.72 must be posted daily in the stock ledger.

*Notes.*—(i) *Breadmaking.*—The expenditure of materials for breadmaking should be recorded in the column provided in Form S.1060 and the quantity of bread produced should be taken on charge and valued at the Service Issuing Prices in the stock ledger (Form S.1056). The expenditure of materials should be examined in accordance with the Manual of Naval Cookery (B.R.5), Chapter 8, page 182. If the expenditure exceeds the authorised scale, an explanation should be forwarded with the Provision Account.

It will probably be found convenient to keep a book in the Bakery for recording expenditure of materials for breadmaking and the quantities of bread produced.

(ii) *Stock Ledger*—"Remains" Columns.—For items valued at service issuing prices, where the prices are constant over a period, it may be found unnecessary to complete the "Remains" column after every entry of expenditure. The "Remains" columns in these cases should, however, be completed at least once a week and at the end of each month, and also whenever stores are received, when musters are held (see paragraph 16) and when completing a page in the ledger. On the other hand, it may be found more satisfactory to complete the "Remains" columns as a regular routine after each entry for all items. The procedure in this matter will be reviewed as further experience is gained of the working of the system.

10. *Mess Book.*—(i) The new form of "Mess Book" provides for a loose-leaf page (Form S. 1057) for each officer or man, and an abstract (Form S. 1058) for each mess, of numbers victualled, rum rations issued, and provisions drawn on

repayment. The pages for officers or men in each mess should be kept together. The forms can be kept in a loose-leaf binder (S. 155) or in a cabinet as preferred.

In certain Shore Establishments where large numbers of ratings are passing through and staying for short periods, the old form of Mess Book (Form S. 81, Size 1) may be preferable and may be used instead of the new Forms S. 1057 and S. 1058, either entirely, or for particular messes.

(ii) The procedure for using the new forms is set out below :—

(a) When a man changes his mess it is not necessary to start a new page ; merely change the number of the mess in the top right-hand corner, fill in the "victualled to" column and put the number of the new mess in "cause of checking, etc." column. Draw a line and start again, putting the number of the old mess in the "whence" column, and transfer the sheet to the section belonging to the new mess.

(b) On receipt of the victualling and check sheets, the mess book pages of ratings to be checked are taken out of their mess sections, columns "victualled to" and "cause of checking, etc." are filled in and the pages put in the "not victualled" section of the messes or in a separate receptacle. The pages relating to officers or men who have left the ship permanently should be filed for future reference.

(c) The pages of the men who were checked and have now to be victualled again are taken from the "not victualled" section, the column "victualled from" is completed and the pages put into the appropriate section. Pages are also written up for new arrivals and put into the appropriate mess section.

(d) The number to be victualled in each mess can then be quickly ascertained by counting the pages.

(e) The sheets of "G" men should be distinguished by some quickly recognisable mark in the top right hand corner.

(iii) The Abstract on Form S. 1058 can be used for separating groups of pages of messes, but it may be found more convenient to keep the Abstracts together at one end of the drawer or box, or in a separate holder, and to use other means for separating the groups of pages for the various messes. The form was originally designed to be folded in half to fit the loose-leaf binder (S. 155).

(iv) The mess book pages for each officer and man should be compared with the ledger at least once a quarter, and it should be confirmed that the officer or man is entitled to victualling and that the classification of each man as "G," "T," or "U.A." in the Mess Book agrees with that in the Ledger (K.R. & A.I., Article 1832, Clause 6).

(v) The Abstract (Form S. 1058) should be completed daily from the Mess Book pages (S. 1057), the Spirit Stoppage Book (S. 71B) and the Repayment Issue Book (S. 72). Numbers of men whose rum ration is stopped as a punishment or while on the sick list should be noted in red ink in the column for "T. and U.A. Ratings". The total of the numbers of spirit rations, ratings on shore leave and "T. and U.A." ratings (including ratings stopped spirit as a punishment or while on the sick list) should correspond with the numbers victualled.

(vi) At the end of each month the Abstract on Form S. 1058 should be totalled and the total number of days victualling for the mess should be verified by comparison with the total of the number of days victualling for each man of the mess, as shown on S. 1057. For this purpose, it will probably be found convenient to put a date in the "victualled to" column at the end of each month and insert the number of days.

(vii) Where the rate of general messing or victualling allowance changes on movement from one zone to another, the number of days in the different zones should be shown on the Mess Abstract by drawing a line under the numbers victualled to the day before the rate changes and inserting the total number of days in the old zone in the blank columns provided for general messing and victualling allowance numbers ; at the end of the month the total in the new zone can be entered in the blank column against the last day of the month.

11. *Issue of Rum.*—(i) Quantity of rum required to provide the day's issue is ascertained by completing Form S. 1059. This is a loose-leaf arranged for four days for small ships and for two days for larger ships. A cover is provided to hold the

sheets for three months. The figures should be completed in the Mess Abstract (S. 1058) and posted from the Abstract to the Spirit Issue Book.

(ii) If it is not possible to complete the entries in S. 1058 in time for the rum issue, the numbers of rations required can be calculated from the figures on S. 1059 for the previous day, modified by changes shown on Victualling and check sheets and Spirit Stoppage Book.

(iii) The quantity of rum issued should be posted daily in the Stock Ledger.

(iv) A record of spirit casks opened should be kept in the Provision Account (Form S. 1061).

(v) If rum rations are issued to canteen staff under the arrangement authorised in A.F.O. 1718/40, the number of rations should be included in Form S. 1059 under "Canteen Mess" and in Form S. 1058 for that mess. The amount chargeable for the rations should be entered in red ink in the "Repayment Column" of Form S. 1058, so as to distinguish it from any other repayment issues. The number of rum rations issued to the mess for the month should be included in Form S. 73, but the amount charged should not be included in this form ; the recovery should be brought to account on a separate voucher (in conjunction with any charge for victualling) and a reference to the cash voucher should be noted on Form S. 73 against the canteen mess.

12. *Lime Juice or Lemon Powder.*—When lime juice is issued, a separate record should be kept showing the number of rations and total quantity issued daily. The quantity issued daily should be posted in the Stock Ledger. At the end of the month, a voucher should be prepared showing the number of rations issued daily and total quantities issued during the month, with the signature of the Commanding Officer as authority for the issue (K.R. & A.I., Article 1825, Clause 2) ; this voucher should be forwarded with the provision account. The sugar issued with the lime juice must be entered in the column for "Extra Issues" in the Daily Expenditure Book (Form S. 1060).

13. *Sacramental Wine.*—A voucher should be prepared showing issues of sacramental wine during the quarter with the Chaplain's receipt, and should be forwarded with the account. Expenditure should be posted in the stock ledger.

14. *Monthly Victualling Spirit and Repayment Voucher Form S.73.*—At the end of each month the Monthly Victualling, Spirit and Repayment Voucher, Form S.73, should be completed from the Mess Abstracts, S.1058, Repayment Issues Book (Form S.72), and any vouchers for miscellaneous charges against messes for losses, etc. This form will be posted on notice boards (K.R. & A.I., Article 1833, Clause 5) and should be forwarded as a voucher to the Provision Account. After settlement of allowances, etc., has been effected, a summary of the particulars on Form S.73 should be prepared on S.73A which will form a voucher to the Cash Account. Particulars of numbers victualled during the month and amounts recovered for provisions issued on repayment should be posted in the Provision Account, Form S.1061, from Form S.73.

15. *Provision Account (Form S.1061)—Notes on Completion :—*  
Page 4 :—

*Receipts—* Remains from previous account—on change of prices in the provisions issuing price list, the remains should be re-valued at the new prices and a statement forwarded with the account showing the re-valuation.

Total of receipts from Victualling Yards, N.A.A.F.I. and Contractors—as shown on Form S.1062.

*Note.*—When prices of articles purchased from N.A.A.F.I. are subject to a discount and the gross prices have been used in valuation of receipts and expenditure (see note at end of paragraph 8), the amounts shown on this page should include the gross amount of such purchases and the amount of the N.A.A.F.I. discount should be deducted from the total expenditure for General Messing on page 7.

Bread produced on board—from stock ledger.

Surpluses at muster—details to be shown in Certificate C (page 3) or on a separate voucher.

*Expenditure*—General Messing—Total expenditure under this heading on Form S.1060 or S.1063 for each month.

Repayment—Total shown on Form S.73 for each month; this should agree with the total value of the issues as recorded in Form S.72.

Issues to Bakery for Breadmaking ...	} Total of entries under each heading from Forms S.1060 or S. 1063 for the months of the quarter. Condemnations, losses, etc., to be supported by the usual Reports of Survey, or certificates of casual condemnations.
Issues to Cell Prisoners	
Issues to Sick Mess ...	
Extra Issues ...	
Condemnations, losses, etc. ...	

Issues to other ships and Returns to Yards—To be supported by receipts.

Found deficient on muster—Details to be shown in Certificate C (page 3) or on separate voucher.

Remains to next account—To be supported by statement of quantities and values on Form S.1064 which should be compiled from the stock ledger.

Page 5 :—

*Receipts*—Quantities received—To be supported by supply notes.  
Surplus at muster—To be supported by voucher giving details.

*Expenditure*—Rum rations—Quantities should represent the rations for numbers shown on Form S.73 as receiving spirit allowance.

Rum required to fill, and loss on issue—To be completed from statement on page 3.

Sick mess—Issues of spirit to be supported by voucher with Medical Officer's receipt.

Lime juice or lemon powder—Issues to be supported by the vouchers referred to in paragraph 12.

Found deficient at muster—To be supported by voucher giving details.

Page 6 :—

All entries should be supported by supply notes, receipts or separate vouchers for any expenditure.

Page 7 :—

The tabular statement of numbers victualled should be completed from Form S.73.

16. *Muster of Stores*.—All provisions should be mustered at least once a quarter. The stock ledger provides for a running record of quantities and value of stores remaining. The stock-taking officer should initial the entry for the day as showing that both the quantities and value shown are correct. He should also confirm from the list of pages in the stock ledger that all the ledger pages have been examined and should initial the last entry in the list.

#### Clothing

17. The following forms are used :—

Form S.1056—Stock Ledger, loose-leaf page for each item.	} Loose-leaf binder, S.1066
Form S.1065—Stock Ledger, list of pages.	
Form S.1062—Value of Clothing Received.	
Form S.1068—Value of Clothing Expended.	
Form S.1067—Quarterly Clothing Account.	
Form S.1069—Statement of Remains of Clothing.	
Form S.1070—Statement of Loan Clothing.	
Form S.80—Clothing Issue Note.	
Form S.1048—Abstract of Clothing Issue Notes.	
Form S.1047—Soap and Tobacco Issue Note.	
Form S.78—Abstract of Soap and Tobacco Issued.	

18. *Receipt of Stores*.—(i) Quantities, prices and value of each item received (other than packages, see (iii) below, and articles specifically demanded as loan clothing, see paragraph 20), should be posted in the stock ledger, Form S.1056, and the total value of the consignment should be posted in Form S.1062. All items

should be valued at the appropriate prices in the Service Issuing Price List. Each page in the stock ledger should be given a serial number and the list on Form S.1065 should be completed and kept with the ledger.

(ii) Victualling yard supply notes should be valued on board and forwarded as sub-vouchers to Form S.1062.

(iii) Packages should not be valued but records of quantities should be kept on separate pages of the Stock Ledger and a statement should be forwarded with the account showing quantities received, returned and remaining, with supporting vouchers.

19. *Expenditure*. (i) *Sales for Cash*.—The procedure laid down in K.R. & A.I., Article 1873, Clauses 2-6, for issues of clothing for cash, and K.R. & A.I., Article 1873, Clauses 8-12, for issue of soap and tobacco, should be followed except as shown below :—

(a) In order to save paper and clerical work, the Forms S. 80 and S. 1047 may, if desired, be abstracted in batches on Forms S. 1048 and S. 78 respectively, instead of each individual issue being posted separately. In this case, the numbers of the notes, e.g. 1-20, should be shown in the "Name" or "Mess" column of S. 1048 and S. 78 respectively.

(b) Form S. 1048 may be used for more than one issue or day. In this case the quantities are totalled and their value worked out each day; the lines immediately below the last entry for the day should be used for totalling and proving.

(c) Forms S. 1048 and S. 78 need not be made out in duplicate, but they must be made out in ink. When Form S. 1048 is used for more than one day, the Accountant Officer is to sign against the total of cash taken for each day as a receipt for the cash.

(d) The total quantity of each item sold and the value as shown on Form S. 1048 or S. 78 is to be posted daily in the Stock Ledger and the total value of the clothing issued is to be posted daily in Form S. 1068.

(e) Where purchase tax is chargeable on sales to officers, the amount of the tax should be shown in red ink on Forms S. 1048 and S. 1067 below the value of the clothing at issuing prices, and on Form S. 1068 in a separate column headed "Purchase Tax." The purchase tax should not be shown in the Stock Ledger.

(ii) *Issues on Repayment*.—When clothing is issued on repayment (value charged on Ledger) under the arrangements laid down in K.R. & A.I., Article 1873, Clauses 19-20, the quantities and values of each item issued during the day should be posted in the Stock Ledger from Form S. 1048, and the total value of clothing issued should be posted on Form S. 1068 in red ink in the column headed "Sales."

(iii) *Other Issues*.—(a) Vouchers or supply notes for other issues should be valued and particulars from these vouchers should be posted daily in the Stock Ledger and on Form S. 1068. In some cases it may be found convenient to use Form S. 1048 to summarize transactions, e.g. if a large number of gratuitous issues are made the quantities on Form S. 105 could be abstracted and valued on Form S. 1048. All relative vouchers are required to be sent into office in support of accounts.

(b) If any supplies are authorised to be made to other services and value is recovered locally on the basis of rate book prices plus percentage charges, the copies of the vouchers forwarded with the Clothing Account should show (a) value at issuing prices, (b) amounts charged. The value at (a) should be used for posting in the Stock Ledger and the Clothing Account, and the difference between (a) and (b) should be shown in red ink under the entries.

(c) The entries in the Stock Ledger for issues other than for cash or on repayment should be distinguished (e.g. by entry in red ink) so as to enable the statement referred to in paragraph 23 below to be readily compiled.

20. *Loan Clothing*.—Separate pages should be kept in the Stock Ledger for articles specifically demanded as loan clothing or transferred from cash clothing

for use as loan clothing. Quantities only and not values should be shown for all transactions on the loan clothing pages.

21. *Quarterly Clothing Account, Form S. 1067* :—

*Receipts*—Total value to be posted from Form S. 1062, which should accompany the account with the supporting sub-vouchers.

Surplus at muster.—Details should be shown on page 4 or on a separate voucher.

*Expenditure*—Sales for cash.—Amounts should be posted from the monthly cash vouchers on which the receipts are brought to account, and it should be checked that this agrees with the total for the months as shown on Form S. 1068. Forms S. 1048 should be forwarded as sub-vouchers to S. 1068.

Issues on repayment (where charges are recovered on ledger). Gratuitous issues Transfers to loan Clothing Account Issues to other ships or returns to yards.	}	Total amounts should be posted from S. 1068 and should be supported by abstracts on Form S. 1048 and other detailed vouchers, e.g., S. 105, for gratuitous issues.
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Losses and Condemnations.—To be supported by separate vouchers and Reports of Survey as appropriate.

Deficiencies at Muster.—Details should be shown on page 4 or on a separate voucher.

Remains to next Account.—To be supported by a statement of quantities and values on Form S. 1069 which should be compiled from the Stock Ledger. As a wartime measure, in order to reduce clerical work, a single figure may be inserted on this form for the total value of badges and small items, and details of patterns of badges, etc., can be omitted, provided a notation is made on the form that the value given represents the total value of remains of these items as shown in the Stock Ledger.

*Loan Clothing*.—The statement of receipts, issues and remains of loan clothing on Form S. 1070 should be completed and forwarded with the account, together with vouchers for all transactions.

22. *Musters*.—All the clothing, including loan clothing, should be mustered at least twice a quarter, and whenever possible a different officer of the Accountant Branch should carry out the second muster. The Stock Ledger provides a running record of quantities and value of articles remaining. The stock-taking officer should initial the entry for the day as showing that both the quantities and value shown as remaining are correct. He should also confirm from the list of pages in the Stock Ledger that all ledger pages have been examined and should initial the last entry in this list.

23. *Statement of Quantities Sold or Issued on Repayment*.—A statement is required to be forwarded to the Director of Victualling half-yearly on 30th September and 31st March showing total quantities of each article sold for cash or issued on repayment during the half-year. This should be compiled from the Stock Ledger, and Form S. 1069 can be used for the purpose, the heading being amended. Only quantities and not prices or values are required.

(A.F.O. 1718/40—not in Annual Volume.)