

HEAD OF "P" BRANCH

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for full distribution

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# ADMIRALTY FLEET ORDER

## ACCOUNTANT RESPONSIBILITIES OF COMMANDING OFFICERS

ADMIRALTY S.W.1.

18th June, 1942.

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 and Commanding Officers of Destroyers, Sloops and Corvettes. } Afloat  
(See A.F.O. 3338/40.)

NOTE :—The scale of distribution is shown in the revised Admiralty Fleet Order Volume Instructions—A.F.O. 4544/41, paragraph 10.

Head of "P" Branch

P 1/6. *[Handwritten initials]*

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Head of "P" Branch

## 2832.—Accountant Responsibilities of Commanding Officers

(M. 2435/42.—18.6.1942.)

Attention has been drawn to the increasing number of instances of deficiencies in cash and stores in destroyers, sloops and corvettes, particularly in those employed on convoy escort duties.

2. It is recognised that this is largely due to the inevitable lack of experience of the young Supply ratings drafted to these vessels, but it is also evident from the reports received on these cases that Commanding and other Officers frequently do not realise their responsibilities in the matter of accounting for cash and stores.

3. It is appreciated that under war conditions officers have not the time to give more than limited attention to accounting matters, but it is considered that it is reasonable to expect Commanding Officers, and the officers detailed by them for accounting duties, to exercise supervision to the extent detailed in the following notes, under all circumstances.

4. The notes are simple and have been drafted to indicate the irreducible minimum of supervision required. Commanding Officers are themselves to study them and are to ensure that the officers whom they detail to carry out accounting duties are acquainted with them and observe them.

5. These instructions do not relieve Commanding and other Officers from the duty of complying, so far as they are able, with K.R. & A.I., and with such more detailed instructions as may be issued by their administrative and accounting authorities. In future, however, more serious notice will be taken of any reports of deficiencies of cash or stores when it is evident that non-observance of the instructions in these notes has contributed to the loss.

## VICTUALLING.

6. Ships not on G.M. are now all on V.A., which means that an allowance (at present 1s. 9½d. a day in ships in home waters) for each man is credited to the mess, and from this is deducted the value of all provisions taken up by the mess. The credits and debits are worked out by the base victualling office and this office, therefore, requires accurate information from the ship of the ratings in each mess and of the quantities and value of all provisions taken up by the mess. It is, therefore, incumbent on the Commanding Officer to ensure that the ship's victualling accounts are punctually and accurately rendered by the Supply rating (or Coxswain where no Supply rating is borne), otherwise the messes will not receive their mess savings.

The scale of Victualling allowance and the issue prices of Service provisions are published periodically in A.F.Os.

In addition to Service provisions, supplies of certain foodstuff are obtainable from N.A.A.F.I.

7. Sources of supply of Service and Contract provisions vary, of course, at each port, and Commanding Officers should ensure that the Supply rating visits the base victualling office at the earliest possible moment on arrival at each port so as to obtain all local information on the subject.

8. If the credit accruing to the mess after deduction of the cost of Service and Contract provisions is sufficient, the N.A.A.F.I. mess bills are also deducted and paid to N.A.A.F.I. by the Accountant Officer of the base, and any balance then remaining is paid to the mess as savings. If the credit of victualling allowances is not sufficient to cover the whole of the N.A.A.F.I. mess bill as well as the Service and Contract provisions, it is the responsibility of the Commanding Officer to ensure that the unpaid balances of the N.A.A.F.I. bills are paid by the messes concerned.

9. The result of these calculations will be notified to the Commanding Officer on Form S.1252, showing the amount due to each mess and the amount of debts due to the N.A.A.F.I. In some cases, cheques for the total of the mess savings will accompany the form and the value of the cheque should be taken on charge in the contingent account; in other cases, payment should be made from the contingent account direct.

10. Commanding Officers are advised to arrange for repayment issues to take place as frequently as possible. It will be helpful in ensuring that Supply ratings write up their accounts properly if the Commanding Officers cause these accounts

to be presented for inspection once a week. In this connection it is laid down in A.F.O. 1000/42 in which victualling allowance was introduced in all ships not on general messing that the repayment section of the mess book is to be written up daily and is to be available at least once a week so that caterers of messes can see how their messes stand financially. Commanding Officers should arrange that caterers of messes co-operate with the Supply rating with regard to requirements, especially of meat and fresh provisions.

11. Commanding Officers are reminded that no quantities of food control rationed articles may be issued in excess of the scales published from time to time in A.F.Os. and Admiralty messages. The latest information should always be obtained from the victualling office of the base.

12. The prices to be charged for Service provisions issued on repayment will be found in A.F.Os. Commanding Officers are to ensure that Supply ratings are in possession of the latest information and that all A.F.Os. on the subject of victualling are seen by the Supply rating as soon as possible.

Prices to be charged for provisions other than Service provisions are shown on the invoices.

13. Provision accounts and mess books with all relevant vouchers must be closed monthly and forwarded immediately to the base victualling office. Before forwarding the accounts the remains of provisions are to be carried forward to a new duplicate account, which is to be kept on board. *This should be checked by the officer detailed for accountant duties.* It is essential for this to be done in view of the unavoidable delay in despatching accounts to the base, and the consequent lapse of time before a new "top line" is received from the base.

## CLOTHING, SOAP AND TOBACCO.

14. Supplies are demanded from the base victualling office. A reserve stock of soap and tobacco should be maintained on board in order to ensure that stock is available for issue monthly. The Supply rating should get in touch with the base victualling office and obtain the local orders for demanding clothing, etc.

15. The Supply rating may be authorised to take the cash for sales of clothing, soap and tobacco, *but the cash is never to be left in the custody of the Supply rating* after the issue has taken place. It is *always* to be handed over to an officer for custody and should be taken on charge in the contingent account at once, supported by Form S.78, which should be checked by an officer to ensure that the correct charge is made for each item and that the gross total is correct. The form should be signed by the Supply rating making the issue and by the officer receiving the cash.

## NAVAL STORES.

16. The Commanding Officer, or officer detailed by him, should ensure that steps are taken to keep account of the whereabouts of all valuable stores and those on loan to departments, and acquaint himself with the particulars of the ship's Inventories of Naval Stores on Permanent Loan (S.1099), where this system is in force. Particular check should be kept on such valuable stores as binoculars, watches, instruments, etc. A muster of the valuable and important stores and those which are liable to misappropriation, should be taken at least once every six months or more frequently if considered desirable by the Commanding Officer or administrative authority.

17. No transaction which alters the quantity or description of the permanent stores on charge should be allowed to take place without notation being made in the Inventory (S.1099).

18. The Supply rating should keep an abstract of expenditure of consumable stores. In addition to assisting in forecasting requirements, this will also enable the Commanding Officer to ensure that the strictest economy in consumption of stores is maintained.

19. The Naval Storekeeping Manual—B.R.4—contains full instructions for the guidance of officers and others in matters relating to Naval storekeeping in H.M. ships. Any points about which the Supply rating may be in doubt, and which cannot be settled by the Accounting Officer of the ship, should be taken up with the Naval store department at the storing base.

## CONTINGENT ACCOUNTS.

20. Contingent accounts are intended for payments of an urgent nature, and in view of the facilities existing at the base ports where payments can be readily obtained, payments from the contingent account to officers and ratings should be restricted to cases of urgency. This also applies to payment of pensions, remittances, etc., which can be more easily dealt with at the base accounts office.

21. It is not desirable that a large sum should be held in the contingent account, and every opportunity should be taken of returning surplus money and adjusting the account at the base accounts office.

22. Commanding Officers should detail an officer to be responsible for the custody and accounting for all cash, whether contingent money, money from sales of clothing, etc., cash received for payment of mess savings, cash collected for mess bills, or mess funds, etc. Ratings are never to be allowed to keep such money in their custody.

23. Attention is drawn to K.R. & A.I., Article 1780, and in particular to paragraph 1 (d) thereof, in which it is laid down that the keys of the money chest are invariably to be kept in the personal custody of the officer who has the use of the safe, and that they are to be carried on the person as far as possible, secured safely by a key chain or other suitable means to prevent their loss.

24. When the officer who has charge of the key proceeds on leave or otherwise requires to transfer the key to another officer, the contents of the money chest should be mustered and a receipt signed by the officer assuming charge both for the contents of the safe and for the key.

25. The Commanding Officer, or officer detailed for cash duties, should obtain instructions as to rendering the contingent account from the Base Accountant Officer.

26. Special attention is, however, drawn to the fact that as the advance of contingent money was signed for by the Commanding Officer, or by an officer authorised by the Commanding Officer to sign on his behalf, the responsibility for its accounting and recording remains with the Commanding Officer and does not become the sole responsibility of any other officer merely by virtue of the fact that the duty of keeping the record has been delegated to him by the Commanding Officer. Attention is drawn to A.F.O. 624/42.

## VICTUALLING AND CHECK SHEETS.

27. It should be remembered that these are the sole source of information available to the Base Accountant Officer of persons joining and leaving the ship. These important documents must be rendered promptly and accurately. Full information must be given to enable an officer or rating to be identified readily. A man joining or lent from another ship should have his official number quoted. If joining from a ship other than that in which he is borne for pay, the name of such ship should be stated. Details such as "Pensioner", "R.F.R.", "R.N.V.R.", etc., should be inserted. If the officer or rating is lent for victuals only it should be so stated.

28. *Separate* victualling and check sheets are required for officers and ratings. When victualling or check sheets are cancelled or destroyed, the succeeding sheet should be noted to that effect.

## STOCKTAKING OF VICTUALLING STORES.

29. Regular stocktaking by an officer is of the greatest importance, for the following reasons:—

- (a) Commanding Officers are expected to take steps to satisfy themselves that stocktaking is properly carried out.
- (b) Although the Supply rating normally takes stock of the stores in his charge as part of his routine work, the person actually held responsible for the verification of the remains is the Commanding Officer or other officer deputed by him.
- (c) It enables issuing and accounting errors to be quickly discovered and adjusted, and prevents large discrepancies resulting from small cumulative errors.

- (d) Although not a guarantee against irregularities, it acts as a deterrent, especially if the practice is adopted of mustering a few items at irregular intervals and without notice.
  - (e) In nearly every case where irregularities have been discovered, resulting in discrepancies in victualling stores (and in some cases heavy monetary charges against the Commanding Officer), regular stocktaking by an officer would have prevented the occurrence.
30. The following notes refer to stocktaking under normal conditions:—
- (a) Whenever possible, muster when stocks are low, e.g. if completing with dry provisions, take stock before the provisioning takes place.
  - (b) Insist on neat and methodical stowage in the storerooms, as it simplifies stocktaking considerably.
  - (c) Do not accept any abnormal surplus or deficiency as final until it has been satisfactorily established from the accounts that—
    - (i) the remains per account are correctly calculated,
    - (ii) no supply, issue or return has been omitted,
    - (iii) due allowance has been made for loss on issue wherever applicable,
    - (iv) no condemnation, survey, etc., e.g. potatoes, milk, etc., which has taken place has been omitted from the accounts.
  - (d) Inspect full packages as much as possible to see they are intact, and occasionally open one and verify this.
  - (e) A suggested routine for stocktaking is as follows:—

*Cap ribbons, tobacco and soap.*—Immediately after the monthly general issue, when money has been collected and S.78 produced. *A most important muster.*

*Beef, bread, provisions, etc.*—On one day in the month when stocks are low. An important muster, as large surpluses and deficiencies quickly accumulate in these items unless they are carefully watched.

*Spirit.*—An Officer should always be present when the spirit room is opened and should verify the ullages whenever a cask is measured into jars, inspecting full casks to see they are intact and verifying remains once a month.

*Other provisions.*—Ullages (i.e. remains of the cask, case, bag, etc., after it has been opened and partly issued) which can with a little practice be estimated, should be mustered as well as full packages.

*Loan clothing.*—Loan clothing should be mustered thoroughly at least once a quarter, particular attention being paid to the record of clothing out on loan and recorded in the Loan Clothing Book, to see that it is kept posted up to date, and does not contain names of ratings who have left the ship and should have returned their loan clothing before being drafted.

(A.F.Os. 624/42 and 1000/42.)

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1. The first part of the report is devoted to a general survey of the progress of the various branches of the service during the year. It is divided into three main sections: the first relating to the general administration, the second to the various branches of the service, and the third to the financial statement.

2. In the first section, the general administration is described, and the progress of the various branches of the service is detailed. It is found that the general administration has been conducted in a most efficient manner, and that the various branches of the service have all made considerable progress during the year.

3. The second section of the report is devoted to a detailed description of the progress of the various branches of the service. It is found that the various branches of the service have all made considerable progress during the year, and that the general administration has been conducted in a most efficient manner.

4. The third section of the report is devoted to a detailed description of the financial statement. It is found that the financial statement shows a most efficient management of the funds, and that the various branches of the service have all made considerable progress during the year.