U.S. Department of Homeland Security
United States Coast Guard

Commandant
United States Coast Guard

2100 Second Street, S.W.
Washington, DC 20593-0001
Staff Symbol: G-WKW-1
Phone: (202) 267-1197
Fax: (202) 267-4798
Email: Raverill@comdt.uscg.mil

COMDTNOTE 4061
APRIL 18, 2003
CANCELLED:
APRIL 17, 2004

COMMANDANT NOTICE 4061

Subj: CH-2 TO COAST GUARD FOOD SERVICE MANUAL, COMDTINST M4061.5

1. PURPOSE. This Notice provides changes to Coast Guard Food Service Manual, COMDTINST M4061.5 that prescribes the policies, procedures, and responsibilities for food service support of Coast Guard Dining Facilities (CGDF) and Private Messes Afloat (PMA).

2. ACTION. Area and district commanders, commanders of maintenance and logistic commands, commanding officers of headquarters units, and assistant commandant for directorates, Chief Counsel, and Headquarters special staff offices shall ensure compliance with this Manual's provisions. Internet release authorized.

3. SUMMARY OF CHANGES. A vertical double line in the margin marks significant changes. Editorial changes are not marked.

Chapter	Change
1, 2, 5, 7, 8 and 9	All references to Separate Rations (SEPRATS) have been replaced with Enlisted Basic Allowance for Subsistence (ENL BAS).
1, 2, 5, 7, 8 and 9	All references to Ration in Kind (RIK) have been replaced with Subsisted in Kind (SIK).
2, 5, and 8	Cancel the reference Food Service Practical Handbook, COMDTPUB 4061.4 (series) and replace with the book Professional Cooking by Wayne Gisslen.

DISTRIBUTION – SDL No. 140

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z
A	1	1	1		1	1	1	1	1	1			1	1	1	1	1		1		1					
B			1*		1	1		1				1	1	1						1						
C	1*	1*		1	1*				1		1			1*			1					1*				
D				1				1							*											
E																										
F																										
G																										
H																										

NON-STANDARD DISTRIBUTION: see page 4

Chapter	Change
1.A.3	Subsisted-in-Kind (SIK) definition.
1.B.4	Temporary dis-establishment – no letter required only a notation in the remarks section of the CGDFOS CG-2576.
1.D.1-3	Enlisted Basic Allowance for Subsistence (ENL BAS) definition and policy.
1.D.4.d	Transmitting funds procedures to Coast Guard Finance Center (FINCEN) for contracts for food service catered meals when dining facilities are temporarily suspended.
Exhibit 1-1	Coast Guard Designated Lock-Box (as of 1 June 2002).
2.B.1	Removes authority for Commanding Officers to grant ENL BAS.
2.B.4.b. (16)	FSO to ensure newly assigned personnel are familiar with the unit's procedures for sale of meals and member responsibility for prompt payment.
2.B.4.c. (3)	Clarifies policy that a Chief Petty Officer or Officer may verify the FSO relief inventory.
5.B.1	Cancel the reference Food Service Practical Handbook COMDTPUB 4061.4 (series) and replace with NAVSUP Publication 486 Volume 1, June 2001.
7.A.5.a	Allows a twenty percent increase to the issued BDFA for All Pay Go or 100% ENL BAS authorized.
7.A.5.b	Clarifies policy that newly established CGDF may claim the extra ten percent for CGDF that are closed for extended dockside availabilities, yard periods, or major renovations that exceed forty-five days.
7.A.5.c	Deletes the requirement to include CGDF Menus for EOC requests.
7.B.6	Requests to liquidate deficits no longer require the supporting CGDF documents.
7.C.2	Clarify policy for SIK, EUM and ESM status for Coast Guard charges enlisted members.

Chapter	Change
7.C.3.a. (4)	CGDF's may only claim a whole ration credit for Flight Rations at the issued BDFA for the normal BDFA of a large CGDF.
7.C.3.b. (4)	Clarifies policy for Temporary Afloat Assignment that all enlisted personnel assigned temporary additional duty to a U.S. Government vessel with a established CGDF or contracted vessels where meals are made available on behalf of the government shall be placed into EUM status.
7.C.3.c. (2). (k)	Clarifies policy that authorizes reimbursable ration issues for Job Corp members and Federal or State prison labor parties authorized to perform duty at a Coast Guard facility.
Exhibit 7-2	New Extra Ordinary Operating Conditions (EOC) Food Basket Survey.
Exhibit 7-3	Authorized CGDF Patrons.
Exhibit 7-4	FY 2003 Meal rates.
8.A.2.d. (2)	Clarifies policy for transmitting of funds using Coast Guard Employee Identification Number (EMPLID) as an alternative to a Social Security number.
8.A.2.d. (3)	FINCEN collections acknowledgements are e-mailed to unit rather than a letter of acknowledgement.
Exhibit 8-12	Sample transmittal of CGDF funds in new memorandum format.

4. PROCEDURES. Remove and insert pages.

Remove	Insert/Add
1-i	1-i
1-1 through 1-6	1-1 through 1-6
2-1 through 2-9	2-1 through 2-9
5-1 and 2	5-1 and 2
7-i	7-i

Remove	Insert/Add
7-1 through 7-25	7-1 through 7-25
8-1 through 8-20	8-1 through 8-20
8-35 and 8-36	8-35 and 8-36
8-59	8-59 and 8-60
9-i	9-i
9-3 and 9-4	9-3 and 9-4

5. FORMS AVAILABILITY. Enclosure (2) of Coast Guard Food Service Manual, COMDTINST M4061.5 lists the forms this Manual requires.

JOYCE M. JOHNSON /s/
Director of Health and Safety

Encl: (1) Change 2 to Coast Guard Food Service Manual, COMDTINST M4061.5

Non-Standard Distribution:

Bc: MLCLANT, MLCPAC (6 extra)
Ca: Cape Cod, Miami, Clearwater, Traverse City, Barbers Point, Kodiak (Cordova), and San Diego
Cb: Houston, Humboldt Bay, Sitka,
Ce: Philadelphia, Portland, and Valdez
Cn: New York
Cv: Attu Island, Port Clarence, St. Paul Island, and Shoal Cove
Do: DSCP Philadelphia (FCG)

CHAPTER 1. POLICY. 1-i

A. Food Service Policy. 1
1. Objective. 1
2. Coast Guard Dining Facility Operation. 1
3. Subsisted -in Kind. 1
4. Management. 1
5. Food Service Assistance and Training Teams. 1
6. Financing. 1
7. Internal Control. 1

B. Establishing and Closing Dining Facilities. 2
1. Authority. 2
2. Establishment. 2
3. Dis-Establish (Permanent or Temporary). 2

C. Classifying Dining Facilities. 2
1. Purpose. 2
2. Initial Classification and Criteria. 2
3. Reviewing Classifications. 3
4. Reclassification Authority. 3
5. Report of Reclassification. 3

D. Food Service Allowances. 3
1. General. 3
2. Enlisted Basic Allowance for Subsistence. 3
3. Regular Basic Allowances for Subsistence. 3
4. Travel Subsistence. 4
5. Contracts for Food Service or Catering Meals when Dining Facilities Are Temporarily Suspended. 4

EXHIBIT 1-1. COAST GUARD FOOD SERVICE PROGRAM ADDRESSES. 6

CHAPTER 1. POLICY.

A. Food Service Policy.

1. Objective. The food service program is designed to assist the unit in fulfilling its operational missions since the quality of support the food service program provides directly affects the unit's morale. It is essential to resolve any problems with the food service program quickly and, when possible, to the member's satisfaction.

2. Coast Guard Dining Facility Operation. Coast Guard Dining Facilities (CGDFs) are established to provide three nutritious, well-balanced meals a day to all authorized personnel. Consistent with this policy, the CGDF must operate efficiently and economically at all times.

3. Subsisted-in-Kind. The foundation of the food service program is Subsisted-in-Kind (SIK), one day's legal allowance of food furnished at Government expense. This applies to members who are not entitled to Enlisted Basic Allowance for Subsistence (ENL BAS) and are furnished meals or rations at no charge from a CGDF or are subsisted at no charge from the government. A daily ration is breakfast, lunch, and supper, which may include special meals (box lunches or bulk meals) provided to personnel whose duties require them to be absent during meal times. SIK is the traditional means to provide food service support for all recruits, enlisted members, Officer Candidate School (OCS) students, Academy cadets, Class "A" School students, and any students attending educational enrichment programs. If SIK is unavailable from a Government dining facility, a commercial contract to provide SIK is authorized.

4. Management. Commandant (G-WK) has overall responsibility for directing Coast Guard food service program policy. Commandant (G-WKW) provides procedural guidance and operational management. Authority and responsibility to administer CGDFs is delegated to area and district commanders, commanders of maintenance and logistics commands (MLCs), and commanding officers of headquarters units. Units may publish local guidance for their CGDF operations but such directives must comply with the minimum requirements in this Manual.

5. Food Service Assistance and Training Teams. Working for MLC (k), Food Service Assistance and Training Teams (FSATs) provide quality control at CGDFs and technical advice, recommendations, and training to commands with Food Service Specialist (FS)-staffed CGDFs. FSATs also provide a leadership foundation for the FS rating that may be missing in the normal chain of command because of the numerous small, remote CGDFs FSs operate.

6. Financing. Charge CGDF food supplies to the Coast Guard Supply Fund (SF), Appropriation Code XS6, Program Element 82.

7. Internal Control. Area and district commanders, commanders of maintenance and logistics commands, and commanding officers of headquarters units shall ensure all

internal control program requirements are conducted according to published instructions and schedules. The Management Accountability and Control, COMDTINST M5700.9 (series), contains an outline on conducting Internal Control Reviews (ICRs) as Office of Management and Budget (OMB) Circular A-123 and the Federal Manager's Financial Integrity Act of 1982 require.

B. Establishing and Closing CGDFs.

1. Authority. Area and district commanders, commanders of maintenance and logistics commands, and unit commanding officers are authorized to establish or dis-establish CGDFs consistent with command requirements and the availability of food service personnel.

2. Establishment. Individual units establish and operate CGDFs. The commanding officer (CO) of a unit establishing a CGDF shall notify the Commandant (G-WKW) by letter (original and one copy) through the chain of command, with copies to Coast Guard Finance Center (FINCEN) (OGP) and the LANT or PAC Food Service and Assistance Team (FSAT). The letter must include the unit's name; the date the CGDF began operations, the CGDF's classification, and the unit's authorized enlisted personnel allowance.

3. Dis-Establish Permanent. If a unit closes a CGDF, the CO shall notify Commandant (G-WKW) by letter through the chain of command, with copies to FINCEN (OGP) and the LANT or PAC Food Service and Assistance Team (FSAT). The letter must state the unit's name, the date CGDF operations ceased, the reason for closure or suspension, the disposition of the food inventory, and the continuing availability of adequate food service support for the affected personnel. Prior to permanent, the FSO shall contact FINCEN (OGP) and ensure all outstanding bills are paid.

4. Dis-Establish (Temporary). If a unit suspends its operations for a temporary period of time, e.g., Dockside, Yard period, maintenance availability etc. the period of time must be noted on the unit's Coast Guard Dining Facility Operating Statement (CGDFOS GG-2576) and notify the LANT or PAC FSAT by e-mail or PHONECON.

C. Classifying CGDFs.

1. Purpose. CGDF class designations are assigned to provide an appropriate ration allowance for the unit's size, whether ashore or afloat. Commandant (G-WKW) provides CGDFs with a Basic Daily Food Allowance (BDFA) consistent with operating conditions.

2. Initial Classification and Criteria. When established, CGDFs are classified by size.

Classification	Authorized Enlisted Billets Subsisting Under the Unit's OPFAC Number
Large	100 or more
Medium	35 to 99
Small	34 or fewer

3. Reviewing Classifications. Area and district commanders, commanders of maintenance and logistics commands, Commander, and unit COs are required to review CGDF classifications when the unit's authorized enlisted personnel allowance changes.

4. Reclassification Authority. Consistent with Commandant (G-WKW) CGDF classification criteria, COs or officers-in-charge (OINCs) of units with CGDFs have authority to reclassify the CGDF under their command.

5. Report of Reclassification. If changing a CGDF classification, write a letter to Commandant (G-WKW) stating the unit name, the new classification, the change's effective date, and a brief explanation for the change. Include this change in the remarks section of the next monthly Coast Guard Dining Facility Operating Statement, CG-2576.

D. Food Service Allowances.

1. General. Enlisted Basic Allowance for Subsistence (ENL BAS) and Officers Basic Allowance for Subsistence (OFF BAS) is the normal means of subsisting officers and enlisted.

2. Enlisted Basic Allowance for Subsistence.

   a. Policy. A standard monthly subsistence allowance for enlisted personnel who are entitled to basic pay and who have completed basic training are entitled to standard monthly ENL BAS. The CO or OINC may authorize ENL BAS to members in Essential Station Messing (ESM) Status attached to a career sea pay (CSEAPAY)-eligible vessel if the afloat CGDF is temporarily suspended under these conditions:

      (1) A Government or alternate food source is available for ENL BAS members for routine subsistence during both duty and non-duty periods;

      (2) The authority to subsist separately does not interfere with performing assigned duties; and

      (3) Adequate controls are maintained to ensure members not on SIK do not receive food items from furnished rations or meals from SIK allowances.

b. Granting ENL BAS. The CO or OINC of a shore unit with a CGDF may authorize enlisted members E-1 through E-6, assigned ashore, residing in single style government-owned quarters, and assigned Essential Station Messing Status (ESM) subsisting in the CGDF at that unit or one within the geographical area to mess separately and receive ENL BAS. If a unit maintains ENL BAS for members residing in single-style government-owned quarters list, the CO or OINC must place a member requesting ENL BAS on the waiting list based on the date the request was signed and received.

c. Regular Basic Allowances for Subsistence. The U. S. Coast Guard Pay Manual, COMDTINST M7220.29A (series), contains criteria for granting Regular Basic Allowances for Subsistence (REGBAS) to enlisted members.

3. Travel Subsistence. The Joint Federal Travel Regulations contain subsistence travel entitlements, procedures to pay per diem allowances and reimburse meals members in special travel categories purchase, and deductions required on travel claims for meals available from Government dining facilities. Administrative officers must ensure members' travel orders are suitably endorsed so the CGDF receives the proper ration credit.

4. Contracts for Food Service or Catered Meals When Dining Facilities Are Temporari1y Suspended. By law, enlisted members are entitled to ENL BAS. Also by law, officers receive a monetary allowance (BAS), though it is not intended to fully pay meal costs. Accordingly, temporarily suspended CGDFs should not routinely include officers in a contract for catered meals to compensate them for additional expenses incurred while the CGDF does not operate. To alleviate this situation, these alternatives are authorized:

a. Contract for facilities that include a suitable cooking and eating area and transfer the vessel's CGDF operation ashore. If officers normally purchase prepared meals from the vessel's CGDF, they may continue to do so at the discount rate while the vessel's CGDF temporarily operates ashore; see Paragraph 7.C.3.b. (2).

b. If shipboard officers' quarters are unavailable and the cutter is not located within commuting distance of its homeport, contract for temporary officers' quarters that include common cooking facilities where the officers can prepare their own meals and avoid the high cost of purchasing prepared meals.

c. Contract for commercially catered meals. The contract should require the CG cutter's Contracting Officer's Technical Representative (COTR) or designated contracting officer to provide the commercial caterer or contractor with advance notice of the meals to be provided.

(1) Enlisted. The unit food service officer (FSO) shall inform the COTR of the number of enlisted members subsisting on the daily Ration Memorandum, CG-3123, signed by the Executive Officer (XO) or designee. The FSO must consult with the cutter's XO or personnel officer to determine members on leave, TAD, liberty, working at a remote work site, or away from the unit during the meal period.

(2) Officers and Federal Government Civilian Employees. The CO or OINC may include in the contract officers and civilian employees assigned or attached to a career sea pay-eligible vessel and not receiving a per diem allowance; Paragraphs 1.D.5.a. And b. does not apply. The FSO shall determine the cutter's assigned officers' and civilian employees' intent to purchase each meal and record this intent on the Meal Sign-in Sheet, CG-4901. Under the contract, when no alternate messing is available, FSOs will charge officers and civilian employees the Standard meal rate for the meals they purchase; see Paragraph 7.C.3.b. (2).

d. Collecting and Transmitting Funds. The FSO shall report to the COTR when documenting, billing, collecting, and transmitting the paying customers' funds to the designated lock-box. For cash sales and when collecting credit sales, use the procedures in Chapter 8. The transmittal letter shall specify the purchase order number or contract number, accounting line, month to be credited, and dollar amount. The COTR must give a copy of the transmittal letter to the contracting officer; manager of the account being reimbursed; MLC (v) (for shipyard availability); CG Finance Center; and the FSO for the CGDF's unit file. When the CGDF is re-established the FSO shall not document these collections on the Coast Guard Dining Facility Operating Statement (CGDFOS), CG-2576, line 34. Use the following procedures when transmitting these funds:

(1) Submit a separate transmittal letter for contract sale of meals funds.

(2) Use the following generic customer number for contract sale of meals: **3SFCONTRACTSOM**

(3) List a valid contract/purchase order number for the contracted sale of meals on your transmittal letter. Make sure the purchase order/contract number conforms to the fiscal year that the services are provided.

(4) You may transmit multiple collections in the same envelope to the lockbox as long as checks and money orders are securely attached to the letters for which they are listed. Each transmittal must be clearly separate for processing.

e. Contracting for Coffee Breaks. Contracting coffee, tea, snacks, etc., for coffee breaks is not authorized.

EXHIBIT 1-1. COAST GUARD FOOD SERVICE PROGRAM ADDRESSES.

United States Coast Guard Commandant (G-WKW-1) 2100 Second Street, S.W. Washington, DC 20593-0001	Food Service Program Manager Food Service Rating Force Master Chief	(202) 267-1197 (202) 267-2556 Fax: (202) 267-4798

Coast Guard Finance Center (OGP) (757) 523-6820
U.S. Coast Guard Finance Center
1430-A Kristina Way
Chesapeake, VA 23326-1000

Food Service Assistance and Training Team (FSAT)
Commander (kfs) (757) 628-4396
Maintenance and Logistics Command Atlantic
300 East Main Street, Suite 1000
Norfolk, VA 23510

Food Service Assistance and Training Team (FSAT)
Commander (kfs)
Maintenance and Logistics Command Pacific (510) 437-5897
U.S. Coast Guard Island, Building 54B
Alameda, CA 94501-5100

Food Service Specialist "A" & "C" School
Commanding Officer (707) 765-7154
USCG TRACEN Petaluma
599 Tomales Road
Petaluma, CA 94952-5000

Coast Guard Designated Lock-box (as of 1 June 2002 Bank Of America -Atlanta)
U.S. Coast Guard
Sale of Meals
P.O. Box 530287
Atlanta, GA 30353-0287

CHAPTER 2. ORGANIZATION.

A. Organization of a Coast Guard Dining Facility.

1. Scope. All Coast Guard Dining Facilities (CGDFs) perform the same basic functions. However, a specific CGDF's organization depends on its size, physical layout, ship or station facilities, and the number and qualifications of Food Service Specialists (FSs) assigned. Normally the CGDF functions as a component of the supply department. It may be established as a separate department, division, section, or branch depending on the unit's organizational structure. While a large CGDF can assign FSs to various food preparation and service functions, e.g., baker, wardroom supervisor, galley supervisor, duty watch stander, or jack-of-the-dust, a small CGDF must adapt to available personnel and consolidate spaces, such as combining various storerooms.

2. Activities. The unit's food service component operates all CGDF phases and makes authorized issues, purchases (discussed elsewhere in the Manual), and food items transfers.

Function	Activities
Administration	Conducts physical inventories, establishes local contracts, certifies receipts and expenditures, reconciles purchases, maintains cash control procedures
Records and Reports	Replenishes food items, maintains inventory control records, conducts book inventories, prepares correspondence and reports, maintains internal records
Food Storage	Receives, stores, and issues all food items, maintains related records and assigned spaces
Food Preparation and Service	Prepares and serves food, operates and maintains food preparation spaces

3. Spaces. CGDF spaces include storerooms, refrigerators, vegetable preparation rooms, bakeries, galleys, crew's dining rooms, and sculleries. No one is allowed in food storage, preparation, or serving spaces except those on duty or specifically authorized. The commanding officer or officer-in-charge must enforce adequate security measures to prevent pilferage of food items or improper use of CGDF spaces and equipment.

B. Administrative Duties and Responsibilities.

1. Commanding Officer or Officer in Charge. The unit's Commanding Officer (CO) or Officer-in-Charge (OINC) has overall responsibility for operations and is the responsible local authority to direct and supervise members from other units in the geographical area. The CO or OINC must ensure all eligible Coast Guard personnel have sufficient food service support, expenditures remain within allowances, and the CGDF is always available to furnish Subsisted-in-Kind (SIK) according to current instructions and United

States Coast Guard Regulations 1992, COMDTINST M5000.3 (series). In addition, the CO or OINC performs these activities:

a. Reviews and approves or disapproves the Coast Guard Dining Facility Operating Statement (CGDFOS), CG-2576; see Exhibit 8-8.

b. Provides adequate cash storage facilities and safeguards for authorized meal and food item cash sales. The CO or OINC is responsible for securing all Government funds from meal and store sales. The Physical Security Program and Force Protection, COMDTINST M5530.l (series), lists security container information and detailed requirements to safeguard cash collected from various sales.

c. Ensures food funds do not intermingle with imprest funds, classified material, or other items of intrinsic value.

d. Requires positive safe-closing and -checking procedures if the fund is left unattended during and at the close of the workday.

e. Approves the Food Service Officer's (FSO's) written instructions for operating the CGDF.

f. Establishes written CGDF policies on selling or transferring food items and meals.

g. Endorses reports of excess deficits.

h. Reviews and approves surveys.

i. Approves CGDF menus.

j. Establishes meal hours.

k. Requires the Officer of the Day (OOD) to sample meals.

l. Ensures physical inventories, inventory verifications, and audits are conducted when required.

m. Investigates complaints about the CGDF.

n. Ensures this warning is conspicuously posted in the CGDF:

o. Any attempt to defraud the Government through misrepresentation may be tried under the Administrative Investigations Manual, COMDTINST M5830.1 (series), and/or the Uniform Code of Military Justice.

2. Executive Officer or Executive Petty Officer. The Executive Officer (XO) or Executive Petty Officer (XPO) performs these supervisory and administrative CGDF functions:

a. Controls and secures keys.

b. Assigns a CGDF Master-at-Arms (MAA).

c. Details the proper number of mess attendants required.

d. Assigns work parties to load food items.

e. Notifies the FSO of any substantial changes in the number of personnel to be fed.

f. Certifies the monthly Ration Memorandum, CG-3123. The Executive Officer may delegate signing the daily Ration Memorandum to the personnel officer.

g. Daily reviews and monitors the Daily Ration Cost Record, CG-3471, if the dining facility is having on-going financial difficulties or continually operating over the authorized deficit.

3. Medical Representative. The medical officer or medical representative performs these functions:

a. Inspects food items if their fitness for human consumption is doubtful, reports unfit food items according to current directives, and immediately disposes of medically dangerous material, except samples required for laboratory analysis.

b. Inspects food preparation, service, storage, and refuse disposal spaces weekly and documents inspection findings on Food Service Establishment Inspection Report Form, (CG-5145). Maintains inspection records for 24 months.

c. Ensures the Food Service Officer procures food items from approved sources.

d. Physically examines military and Federal government civilian food service personnel for disease or unclean habits that could cause food-borne illnesses. For contract dining facilities, contacts appropriate MLC (f), if not addressed in current contract.

e. Works with food service personnel on inspections and sanitation procedures.

f. Establishes and maintains a food handler's sanitation training program in accordance with the Food Service Sanitation Manual, COMDTINST M6240.4 (series).

4. Food Service Officer. The FSO oversees actual day-to-day CGDF operations and assigned food service personnel's activities.

a. Designation. The CO or OINC designates and lists an FSO's duties in writing, as required by the United States Coast Guard Regulations 1992, COMDTINST M5000.3 (series). The CO or OINC may select an officer or FS (pay grade E-5 and above); an FS designated FSO continues to provide on-the-job training to junior FSs. The CO or OINC retains duties not specifically detailed to the FSO. Prospective FSO's must have satisfactorily met the requirements needed to manage food operations, specifically FS Paperwork Management and Administration "C" School.

b. Duties. Under Coast Guard Regulations Manual, Sections 6-12-1 and 6-12-2, the FSO oversees the CGDF's proper, effective, efficient administration and operation. Obliged to faithfully perform FSO duties, the FSO is personally liable for all funds coming into the Government's possession from the time he or she receives them until he or she properly accounts for them to the official authorized to receive the funds from the FSO. The FSO is accountable for any shortages, and if directed, must personally restore any lost funds for which relief has not been granted according to the Certifying and Disbursing Manual, COMDTINST M7210.1 (series). In addition, the FSO must:

(1) Ensure sufficient quantities of quality food items are available at all times to meet normal requirements and emergencies.

(2) Each day review the Daily Ration Cost Record, CG-3471.

(3) Personally supervise prescribed physical inventories and ensure charged out but unconsumed food items are returned to the CGDF's inventory.

(4) Inspect and store food items; ensure the oldest food items are used first; prevent accumulation of excess food items in food preparation areas.

(5) Obtain priced invoices and submit required documents to settle accounts consistent with Finance Center Standard Operating Procedures, FINCENSTFINST M7000.l (series), and the Prompt Payment Act or "Fast Payment Procedures," if applicable. See Federal Acquisition Regulations (FAR) 52-213.1 and 52-232.25 or Office of Management and Budget Circular A-125, pages 6 and 7.

(6) Maintain all food items and funds in custody; collect amounts due; deposits collected funds to the designated Sale of Meals Lock-box; and submit invoices to the CG Finance Center to support the Voucher for Transfers Between Appropriation and/or Funds, SF-1080. Keep all CGDF funds safe and distinct from all other moneys. An FSO may not commingle personal or other money with Government funds and shall never:

(a) Loan Government funds.

(b) Use Government funds for any personal purpose.

(c) Deposit Government funds in any financial institution except where authorized to do so.

(7) Assign CGDF personnel duties to which they are best suited according to their personal ability and training. Ensure professional and personal job satisfaction is an integral part of the food services support program.

(8) Ensure food service spaces, equipment, and utensils are clean and sanitary and food wholesome.

(9) Inspect food items' receipts to ensure accurate quantities, weights, and compliance with specifications; ensure deliveries contain no damaged or spoiled items.

(10) Protect against food poisoning and infection caused by improper food handling or preparation; ensure the health of all personnel who receive, store, prepare, and handle food items; remove food service personnel from those duties at the first sign of illness or infection; refer them to the unit medical officer or representative.

(11) Ensure variety and nutritional adequacy in menus and proper food preparation, service, and conservation.

(12) Ensure proper completion of required records, forms, and files submitted for all reports.

(13) Ensure strict compliance with all CGDF regulations and directives.

(14) Prepare unit specific written instructions on personnel duties and responsibilities; equipment operation, safety, and sanitation; maintaining refrigerated spaces' temperature logs; break out and sales procedures; and on-the-job training for the CO's or OINC's approval to guide CGDF personnel.

(15) Ensure FSs receive on-the-job and division training in all areas of food service and paperwork management.

(16) Ensure newly assigned personnel are familiar with the unit's procedures for sale of meals and the member's responsibility for prompt payment of monthly ENL BAS bills within five working days after receipt of monthly statement.

(17) Work with the assigned health service technician or medical representative to develop and provide training to newly assigned mess attendants on basic food sanitation, personal hygiene, food safety, and caring for and operating the food service equipment they are required to use and maintain. Train personnel according to the Food Service Sanitation Manual, COMDTINST M6240.4 (series), and the book Professional Cooking by Wayne Gisslen.

c. Relieving the FSO.

(1) Formal Relief. Formal procedures are required to permanently relieve the FSO; the incoming and outgoing FSO's should be present during these procedures. If the outgoing FSO must be absent, the CO or OINC must designate a commissioned officer to serve as witness to the formal relief. If a commissioned officer is not available, request assistance from the chain of command. If possible, hold formal relief at month-end so the regular report also will serve as the relief report. During formal relief, the incoming and outgoing FSO must conduct a complete physical inventory of all food items to establish their true value. The incoming FSO will initiate a letter of formal relief with the information listed below and must send a copy of this letter signed by the CO or OINC with the required CGDFOS,

CG-2576, to the Finance Center and the LANT or PAC Food Service and Assistance Team (FSAT)

(a) A statement of all the duties the incoming FSO is assuming.

(b) A statement of all the duties the outgoing FSO is relinquishing.

(c) A complete inventory in whole units of all unconsumed food items posted on the Provision Inventory Report, CG-4261.

(d) A statement all Coast Guard accounts payable for procuring food items for the CGDF are certified true and correct.

(e) A statement all cash on hand, cash in transit, and receivables to be collected are verified true and correct.

(f) A statement the relieving FSO finds all records satisfactory or unsatisfactory. If the records are unsatisfactory, the relieving FSO must make an endorsement to the CO or OINC stating why he or she considers the records unsatisfactory and what corrective steps are being or should be taken.

(g) A statement of the CGDF's financial condition on the day of relief.

(h) A statement of notification to FINCEN for change in Point of Contact name and e-mail address for CGDF reports and receipts.

(2) Informal Relief. A CO or OINC implements informal relief procedures when designating an acting FSO to temporarily relieve a permanent FSO when the latter is absent or cannot perform delegated duties or the unit cannot conduct formal relief because of operations. The CO or OINC must designate a temporary FSO in writing and specify the duties and responsibilities assumed. A book or spot inventory in lieu of a complete physical inventory is satisfactory if, based on the spot or book inventory, the CGDF's financial condition appears solvent and the parties involved agree to an informal relief in lieu of a formal relief. Informal relief procedures do not require submitting a Coast Guard Dining Facility Operating Statement, CG-2576. However, a CO or OINC must use formal relief procedures in these circumstances:

(a) The permanent FSO's absence exceeds 30 days or when formal procedures can be implemented.

(b) A third party relieves the acting FSO, e.g., someone other than the permanent FSO relieves the acting FSO.

(c) A spot or book inventory discloses the CGDF's financial condition is doubtful.

(3) Relief Verifies Inventory. At the CO's or OINC's discretion, the FSO's permanent relief may verify the required inventory and audit if an officer or Chief Petty Officer (CPO) performs the relief. An FS can verify an audit provided an officer or CPO witnesses the physical inventory. If an officer or CPO is unavailable, request assistance from the chain of command.

5. Senior Food Service Specialist. The Senior Food Service Specialist (FS) assists the FSO in organizing, planning, and directing CGDF operations. The senior FS coordinates these duties with the CGDF Master-at-Arms (MAA); see Item 9. Below. Other responsibilities include:

   a. Maintaining direct charge of the galley and associated CGDF spaces.

   b. Supervising all personnel assigned to the galley and associated CGDF spaces, including assigned food service personnel's personal hygiene inspections and appearance.

   c. Following the Food Service Sanitation Manual, COMDTINST M6240.4 (series), and the book Professional Cooking by Wayne Gisslen in ensuring all CGDF spaces and equipment are clean and sanitary, operate at maximum efficiency, and are free of hazardous conditions.

   d. Reporting needed corrective actions, repairs, or space alterations to the FSO.

   e. Supervising the assigned baker.

   f. Preparing watch lists for the FSO's approval.

   g. Supervising and instructing staff on receiving, storing, preparing, and issuing food items; distributing recipes to the watch for meal preparation.

   h. Ensuring all food service personnel take every precaution to prevent food contamination; carefully inspecting all food before it is prepared or served.

   i. Immediately reporting to the FSO any concern about the quality of the food so a competent authority can determine whether to serve the item.

   j. Ensuring all regulations and CGDF orders are enforced.

   k. Preparing the weekly CGDF menu.

   l. Each morning submitting to the FSO a written report of all food items issued to the CGDF the preceding day.

   m. Preparing the Food Preparation Worksheet, NAVSUP 1090, at CGDFs with four or more FS's assigned.

n. Maintaining supplementary inventory records of food items received and used as necessary to schedule menus, ensuring economy and establishing usage data required to perform this position properly.

6. Captain-of-the-Watch. The FS in charge of each watch is responsible to the senior FS for carrying out the daily galley routine, including:

   a. Preparing and arranging food for the serving line.

   b. If mess attendants are assigned, properly supervising food service.

   c. Operating equipment and cleaning galley spaces.

   d. Supervising and ensuring galley personnel's cleanliness.

7. Other FS's. Junior Food Service Specialists are responsible to the Captain-of-the-Watch for performing their assigned duties during the watch. FS's also supervise mess attendants in performing table service in Private Messes Afloat (PMA); have the responsibility to report to the FSO any illness or infection of any person on watch; and must keep alert for any health hazards.

8. Jack-of-the-Dust. The FS who handles the daily issues is known as the Jack-of-the-Dust. These duties include:

   a. Receiving all food items and stowing them properly and neatly.

   b. Posting to stock record cards all food items received, issued, or sold.

   c. Expending food items on a first in, first-out basis according to their packing date; making authorized issues to the captain-of-the-watch and other authorized persons.

   d. Ensuring all storerooms are clean and orderly.

9. Dining Facility Master-at-Arms. Coordinating duties with the senior FS, the CGDF Master-at-Arms (MAA) promotes personnel's health and well-being by ensuring food is properly served under the supervision of the captain-of-the-watch, dinnerware is properly washed and sanitized, and the dining area is clean and orderly. Specific CGDF MAA duties include:

   a. Policing all dining area spaces, equipment, serving lines, and scullery and garbage-handling areas, except equipment or areas the senior FS specifically supervises.

   b. Assigning mess attendants to serve food, maintain and clean dining areas and equipment, operate the scullery, and dispose of garbage.

   c. Mustering assigned mess attendants daily; thoroughly inspecting them for personal neatness and cleanliness.

d. Maintaining order and discipline in assigned areas.

e. Ensuring the scullery is operated according to current instructions and sanitation procedures.

f. Inventorying and maintaining adequate eating utensils; ensuring sufficient quantity and quality are available throughout the meal period.

10. Mess Attendants. Enlisted members detailed as mess attendants may assist with all duties required in CGDF operations except record-keeping, issuing food items, and collecting cash accounts or sales. During a mess attendant tour, the XO or XPO must not assign designated members to cleaning duties other than those in food service areas, e.g., in CGDFs and PMA.

    a. The XO or XPO details mess attendants to CGDF and PMA duties as needed and according to the guidelines set forth in the Staffing Standards Manual, COMDTINST M5312.11 (series).

    b. Generally, petty officers and those non-rated personnel assigned a designator are not detailed as mess attendants. If a temporary exception must be made to this rule due to cutter minimum manning or non-rate shortages on cutters, begin a rotation system of 30-day-maximum assignments using all ratings except for FS.

    c. Two months should elapse after a member completes a mess attendant tour before the XO or XPO assigns that person to new mess attendant duty

    d. Before assignment, any person assigned as mess attendant must undergo a medical department physical examination for communicable diseases.

CHAPTER 5. INVENTORY MANAGEMENT AND CONTROL.

A. The Inventory.

1. Purpose. Maintaining and properly controlling an inventory ensures a Coast Guard Dining Facility (CGDF) has sufficient quantities of food items to meet normal requirements and emergencies.

2. Controls. Effective inventory control entails accurately determining requirements, constantly supervising stock levels, properly receiving and caring for, and accurately expending food items. Most inventory discrepancies result from bulk issues of dairy, produce, and baked goods; inadequate quantity checks of receipts; clerical errors in recording breakouts and posting transactions; quantity estimates; and pilferage. Expect minor losses from shrinkage, breakage, and spoilage. However, it is important the Food Service Officer (FSO) knows the reasons for these losses to prevent potential future ones. Securely store food items pending authorized expenditure.

3. Controlling Food Items During Shipyard Availability.

   a. General. Secure spaces and food items to prevent pilferage or damage during vessels' shipyard availability.

   b. Perishables. When scheduling major overhauls of refrigeration systems during shipyard availability, units should make every effort to deplete their perishable inventories beforehand as much as possible. Reduce quantities of perishable food items by these methods:

      (1) Transfer to other CGDFs.

      (2) Store ashore in Government refrigerated storage facilities.

      (3) Rent commercial refrigerated storage space if Government storage facilities are not available.

   c. Semi-perishables. Most shipyard availabilities do not require removing semi-perishable food items. If repair to a particular storage compartment is required, temporarily shift semi-perishables to another or assign responsible watches to guard against pilferage and damage while repairs are in progress. If required, procure temporary storage for semi-perishable foods the same as for perishables.

   d. Inventory and Supervision. Transferring food items from a ship to temporary storage ashore and subsequent reloading requires the FSO to accurately inventory and supervise the operation. Reload carefully to use old stock first.

B. Subsistence Requirements.

1. General. To plan individual load lists, initial stock lists, and replenishment requirements; establish stock levels; and determine subsistence endurance, see the NAVSUP Publication 486 Volume 1, June 2001 requirements.

2. Inventories of food items must not exceed 60-day requirements with these exceptions:

   a. Vessels. Vessels required to maintain an inventory for extended deployments.

   b. Shore Units. Area and district commanders and commanders of maintenance and logistics commands may permit shore side CGDFs under their command to carry larger inventories than a 60-day requirement when necessary to meet resupply schedules.

3. Meal Plans. CGDFs must prepare load lists to meet their own particular requirements by coordinating them closely with meal plans. The FSO must base meal plans and menus on the number of personnel to be fed, expected replenishment, available facilities, climatic conditions, etc. The FSO should use cycle or rotational menus and accurate usage data in planning stores loading and must collect accurate usage data to plan menus during periods of extended deployment or infrequent replenishment.

4. Stock Level Objectives. The amount of stored food items, known as the stock level objective, is determined by using the total of the operating level plus a safety level. The operating level is the quantity of food items necessary to sustain operating requirements between replenishment periods. The safety level is the amount required on hand in addition to the operating quantity to permit continued operations and cover unexpected circumstances and minor interruptions or fluctuations in food items' delivery or re-supply.

5. High and Low Limits. High and low stock levels reflecting accurate usage are an accepted basis for assessing food readiness and determining replenishment requirements. In establishing high and low limits the CGDF must carefully study such factors as the number of personnel fed, the operational mission, amount of available storage space, individual foods storage life, quantities in standard containers, and replenishment frequency.

   a. High Limits. The high limit for food items is the stock level objective plus the quantity expected to be used during the time required for replenishment.

   b. Low Limits. The low limit is the amount at which to replenish onboard stocks to avoid reducing them to less than the safety level. Examples of high and low limits:

CHAPTER 7. ALLOWANCES. 7-i

A. Monetary Value of Basic Rations. 1
1. Basic Daily Food Allowance. 1
2. Standard Increases for Individual Classes. 1
3. Operating Supplements. 1
4. Cadet Rations. 2
5. Additional Allowances. 2

B. CGDFs Operating Within Monetary Allowances. 3
1. Policy. 3
2. Saving. 3
3. Loss. 3
4. Deficit. 3
5. Excess Accumulated Deficits. 4
6. Authority to Liquidate Excess Deficits. 4
7. Liquidating a Deficit. 4

C. Ration Credits. 5
1. General. 5
2. Subsisted-in-Kind. 5
3. Ration Equivalents. 6
4. Visiting Personnel. 15
5. Midnight Rations. 16
6. Rations the CGDF May Not Claim. 16

D. Special Meals (Box Lunches, Bulk Meals and Flight Rations). 17
1. Definition. 17
2. Authority. 17
3. Composition and Cost Constraints. 17
4. Charges for Special Meals. 17
5. Changed Schedules or Conditions. 17

EXHIBIT 7-1. CALCULATING THE BASIC DAILY FOOD ALLOWANCE (BDFA). 18
A. Calculating BFDA. 18
B. Calculating BFDA with OPSUPS. 18

EXHIBIT 7-2. SAMPLE FOOD BASKET SURVEY 19

EXHIBIT 7-3. AUTHORIZED CGDF PATRONS. 21
A. Standard Rate. 21
B. Discounted Rate. 21

EXHIBIT 7-4. FOOD SERVICE MEAL RATES 23
A. FY 2003 Meal Rates. 23
B. Ration Conversion Factors. 24

CHAPTER 7. ALLOWANCES.

A. Monetary Value of Basic Rations.

1. Basic Daily Food Allowance. The Basic Daily Food Allowance (BDFA) is the monetary value of a prescribed quantity of food required to feed one person three meals within 24 hours. Approximately 10 days before the start of each calendar quarter Commandant (G-WKW) uses the component table established by the Department of Defense (DOD) and prices published by Defense Supply Center Philadelphia (DSCP) to issue a new BDFA for all CGDFs.

2. Standard Increases for Individual Classes. The BDFA Commandant (G-WKW) issues include these increases.

Coast Guard Dining Facility (CGDF) Class	BDFA Increase
LARGE	0 percent
MEDIUM	15 percent
SMALL	30 percent

3. Operating Supplements. In addition to the unit's normal BDFA, the CGDF adds Operating Supplements (OPSUPS) in special operating conditions. If appropriate a CGDF can claim more than one OPSUP at a time. The Food Service Officer (FSO) computes all applicable OPSUPS individually and adds them to the normal operating allowance to determine the total daily ration allowance; Exhibit 7-1 contains instructions to compute BDFAs. BDFA OPSUP increases are issued for CGDFs in these categories:

   a. OPSUP 1. A 10 percent increase over the issued BDFA is authorized for vessels under way and away from homeport (AFHP) for 48 or more consecutive hours. Units may claim this OPSUP after 48 hours away from homeport retroactive from the first day of departure if the CGDF provided one meal during that day. The vessel also can claim this increase the day it returns to homeport if the CGDF served at least one meal under way that day. Vessels do not qualify for this operating supplement when they are away from their regular berth but are moored within their homeport area and procure food items from their normal supply sources. Vessels operating within their homeport area but not procuring food items from their normal supply sources should see Chapter 7.A.5.c. "Extraordinary Operating Conditions (EOC)." Refer questionable requests to Commandant (G-WKW).

   b. OPSUP 2. A 15 percent increase over the issued BDFA is authorized for all units operating north of 50° N latitude provided the CGDF serves at least one meal there.

   c. OPSUP 3. A 40 percent increase over the issued BDFA is authorized for all units operating south of 50° S latitude provided the CGDF serves at least one meal there.

d. Special Meal Supplements. A Special Meal Supplement (SMS) is allowed for each special meal to offset the additional costs of feeding members when they are away and cannot eat at their unit's CGDF; see Chapter 7.D. Commandant (G-WKW) issues the same SMS monetary value for all CGDFs. An SMS is in addition to the BDFA for that meal even if the CGDF furnished the special meal at Government expense, sold it, or issued it for subsequent reimbursement. Do not use an SMS for flight or midnight rations (MIDRATS), picnics, parties, or other recreational events.

e. Holiday Additional Allowance. In January, August, November, and December the published BDFA includes a 1 percent increase to accommodate the additional costs of holiday meals and the Coast Guard's birthday.

4. Cadet Rations. When feeding cadets away from the Academy, a CGDF can claim cadet rations as follows:

a. Afloat and Ashore CGDFs. The CGDF uses BDFA with applicable allowances and OPSUPS when cadets are training onboard.

b. USCGC *Eagle*. When cadets train onboard the USCGC *Eagle*, the Commanding Officer classifies the CGDF as medium. Besides the medium BDFA, the *Eagle* claims all allowances and OPSUPS for all rations.

5. Additional Allowances. A BDFA message does not include additional allowances. When a unit operates under special conditions, the Food Service Officer may adjust the CGDF's BDFA.

a. All Pay-Go or 100 % Enlisted Basic Allowance for Subsistence Authorized. Commandant (G-WKW) allows a ***20*** percent increase to the issued BDFA to ashore CGDFs when all Essential Station Messing (ESM) authorized personnel are authorized (ENL BAS). The current increase is still authorized in these circumstances:

(1) Reserve members are training at the unit and not drawing subsistence allowances.

b. Newly Established Coast Guard Dining Facilities. Commandant (G-WKW) authorizes an additional increase of ***10*** percent to the BDFA for the first 30 days of operation for CGDFs beginning operations with no inventory. This 10% increase also applies to cutters after an extended dockside or yard period that exceeds ***45 days***. This increase does not apply to afloat CGDFs that were suspended for less than ***45 days***, maintained a food inventory, and then resumed.

c. Extraordinary Operating Conditions (EOC). These are unusual, temporary, exceptional conditions compared to normally established or designated unit missions, e.g., extended patrols or units replenishing supplies from a high-cost area. Commandant (G-WKW) may grant an additional increase to the issued BDFA for units operating under EOC. Occasionally a unit is aware before it deploys it will experience EOC; at other times the unit cannot anticipate doing so. In either case the unit FSO requests Commandant (G-WKW) for an increase by letter stating the amount, justification, and duration; in foreseen EOC the FSO sends such letter in advance. In both cases, the unit will provide this supporting documentation:

(1) A completed "Food Basket Survey" in the area in which requesting the increase; Exhibit 7-2 shows a sample survey.

(2) Supporting purchase receipts from the area in which requesting the increase;

(3) If Commandant (G-WKW) grants EOC, the FSO shall monitor the area's food prices and retain documentation to support continuing the EOC increase to the unit BDFA. See Chapter 7.B for additional information.

B. CGDFs Operating Within Monetary Allowances.

1. Policy. CGDFs must operate within their authorized allowances. For the total allowance available to a CGDF, multiply the number of rations for the period by the authorized BDFA and additional OPSUPs if any, plus any SMS.

2. Saving. A saving occurs if the total allowance is greater than the value of food items consumed for the month. The FSO must carry forward to the next month any savings not used to liquidate a deficit accumulated in previous months. However, the maximum accumulated unused allowance must not exceed 10 percent of CG-2576's Line 22, unless a CGDF is being temporarily suspended.

3. Loss. A loss occurs if the total allowance for a reporting period is less than the value of food items consumed for the same period (CG-2576, Line 24). The FSO must analyze losses to determine the cause(s) and corrective measures to prevent further losses.

4. Deficit.

a. A deficit occurs in these circumstances:

(1) A loss is greater in value than a savings brought forward from the previous period.

(2) A loss is added to a loss from the previous period.

b. Generally, a CGDF can resolve deficits of less than 10 percent of the total allowance for the period by economizing in subsequent reporting periods.

5. Excess Accumulated Deficits. An excess accumulated deficit occurs if a deficit (CG-2576, Line 26) exceeds 10 percent of the operating allowance (CG-2576, Line 22) during the reporting period. The CO or OINC must send a written statement explaining the cause of the excess accumulated deficit and attach the CG-2576 in which the excess accumulated deficit appears to Commandant (G-WKW) through the chain of command. The statement must include this information:

   a. Corrective action to prevent further losses.

   b. The period of time necessary to liquidate the accumulated deficit. If liquidation is beyond the unit's capability, the CO will include a request for relief.

   c. Whether an audit board, board of investigation, or other fact-finding body is convening or needed.

6. Authority to Liquidate Excess Deficits. If a unit incurs excess deficits, the area and district commander and commander of maintenance and logistics commands must ensure the CGDF is able to maintain an adequate subsistence support program. Pending a final decision about resolving the deficit, the appropriate authority must hold the deficit in suspense. If such authority determines the unit cannot liquidate the deficit without adversely affecting operations, the unit CO shall submit through the chain of command a written request for an adjustment to Commandant (G-WKW).

7. Liquidating a Deficit. Take these steps in liquidating a deficit:

   a. The CO or OINC determines the accounting line, i.e., whether the area, MLC, district, group, or unit AFC-30 funds, will make up the deficit and then submits the letter request to Commandant (G-WKW).

   b. Commandant (G-WKW) either authorizes liquidating the deficit and allows the unit to operate at a zero deficit or determines the unit is capable of reducing the deficit and disapproves the request.

   c. If approved, the Coast Guard Finance Center will charge the deficit to the appropriate accounting line provided by the unit.

C. Ration Credits.

1. General. Each ration or whole ration equivalent has a value, the BDFA. The daily ration count and applicable BDFA determine the CGDF's daily allowance ("budget"). The ration count includes Subsisted-in-Kind (SIK) and whole ration equivalents. Daily the Executive Officer (XO or XPO) takes the daily ration count for the previous day and gives it to the FSO. The XO or XPO may delegate certifying the daily count to the personnel or administrative officer, but must certify the monthly summary ration count.

2. Subsisted-in-Kind (SIK) and ration credits. Provide three meals (breakfast, lunch, and supper) to one person in 24 hours at Government expense; the member does not pay for the meals. Normally SIK are provided to enlisted members assigned to sea or isolated, restricted duty. Members drawing a food allowance cannot receive SIK meals.

   a. Subsisted-in-Kind Entitlements. These personnel are entitled to SIK:

      (1) Regular Coast Guard enlisted members

         (a) All enlisted members assigned PCS or TAD to sea duty aboard vessels with established CGDF or contracted vessels where meals are made available on behalf of the government shall be placed into Essential Station Messing (ESM) status. These members will be claimed as whole rations.

         (b) Enlisted members in pay grades E-1 through E-6 permanently assigned ashore and residing in single-style government-owned quarters are entitled to ENL BAS and may be placed into Essential Station Messing (ESM) status. These members will be claimed as whole rations.

      (2) Coast Guard Academy cadets and Officer Candidate School (OCS) students.

      (3) Coast Guard recruit enlisted members.

      (4) Coast Guard Reserve enlisted members on active duty (AD) and active duty for training (ADT) with or without pay.

   b. Exceptions. These members do not receive SIK:

      (1) Those Coast Guard enlisted members not in EUM or ESM status.

      (2) Those subsisting in a private mess afloat (PMA).

      (3) Those receiving a per diem allowance.

c. Subsisted-in-Kind Credits. The CGDF may take a whole ration credit (one breakfast, lunch, and supper each in one 24-hour day) to cover the expense of furnishing prepared meals to assigned SIK members, even if they do not consume the meals. The CGDF may claim a ration credit as long as it has furnished one meal on the day of arrival or departure for members who:

(1) Report for duty.

(2) Transfer.

(3) Arrive or depart for Temporary Assigned Duty (TAD).

(4) Are on leave.

(5) Are on unauthorized absence (UA).

(6) Are hospitalized.

d. Crossing the International Date Line. The FSO must adjust whole ration credits to compensate for the change in the calendar day resulting from crossing the 180th Meridian. When setting back the time one day in crossing from west to east, take ration credits for the extra day. When advancing the time one day in crossing from east to west, do not take ration credits for the lost day.

3. Ration Equivalents. Partial rations are meals provided to members not entitled to SIK or SIK members from another unit, such as a work detail. The FSO calculates partial rations to ration equivalents daily. The three types of partial rations are classified by the origin of the funds used to pay for the meals: the Coast Guard, personal funds, or outside organizations. The FSO is responsible for tracking and documenting partial rations for all furnished meals on the Meal Sign-in-Sheet, CG-4901, and or an Individual Credit Account, CG-3476.

a. Partial Rations at Coast Guard Expense. Except for flight meals, charge these meals to different Coast Guard accounts. Commands shall furnish these meals as a partial ration (meal) when a CGDF or contract food source is available.

(1) Coast Guard Reserve Members. The CGDF shall provide partial rations to a CG Reservist only when he or she is under orders. The CO or XO will provide a list (monthly drill order or unit attendance roster) of drilling personnel and their authorized meal(s) in accordance with provisions outlined in paragraphs (a) and (b). FSOs may charge for reservists meals (*whether eaten or not*) based on this list. Drilling Reservists will not pay for the meal, but will indicate "IDT" or the appropriate duty type on the Meal Sign in Sheet (CG-4901). Coast Guard Reservists are entitled to consume all meals included in their orders. The FSO will summarize Coast Guard Reserve rations in the monthly summary Ration Memorandum, CG-3123, and forward a copy to the appropriate ISC (pf). The Coast Guard Finance Center will charge the appropriate Coast Guard Reserve account to reimburse the Supply Fund. Reservists are entitled to Subsisted-in-Kind for duty periods that total at least eight hours in a calendar day at Coast Guard expense according to the Personnel and Pay Procedures Manual, HRSICINST M1000.2A:

(a) One meal after the start of orders for Reservist serving a duty period(s) that total at least eight hours in a calendar day who live within a reasonable commuting distance as defined by the Reserve Policy Manual, COMDTINST M1001.28 Series.

(b) Two meals after the start of orders for a Reservist serving a duty period(s) that total at least eight hours in a calendar day for two consecutive days who live beyond a reasonable commuting distance as defined by the Reserve Policy Manual, COMDTINST M1001.28 (series). For one eight-hour duty period in a calendar with less than eight hours the following day only one meal is authorized.

(c) Reserve officers serving without pay are entitled to the same number of meals as outlined above for enlisted members.

(2) Coast Guard Auxiliary Members. A CO or OINC is authorized to allow Coast Guard auxiliary members to subsist in a CGDF with and without endorsed orders. The charges and procedures for Auxiliarists dining in a CGDF are these:

(a) An Auxiliarist assigned to duty under *reimbursable orders* buys meals at the Standard meal rate. The FSO or duty FS must endorse the orders to show which meals the Auxiliarist purchased.

(b) When an Auxiliarist is assigned to duty under *non-reimbursable orders*, the CGDF shall provide him or her partial rations at no charge to the member. The FSO or duty FS must endorse the Auxiliarist's orders to show the meals provided; see Exhibit 8-9. The FSO claims and annotates the partial rations provided on the Ration Memorandum, CG-3123; maintains a copy of the orders in the monthly CGDF file; and sends one copy of each Auxiliarist's orders with the monthly CGDFOS, CG-2576.

(c) If an Auxiliarist is not assigned to duty or has no orders and the CO has authorized the Auxiliarist's subsistence, the CGDF shall charge the Auxiliarist the Standard meal rate.

(3) Destitute Persons. The CO or OINC may authorize prepared and special meals for persons the Coast Guard assists or arrests following United States Coast Guard Regulations 1992, COMDTINST M5000.3 (series), Paragraphs 4-1-7 and 4-2-5. The FSO tracks meals served to such persons on an Individual Credit Account, CG-3476; supports it by documenting rations on a DD-1149; and retains the account forms to support the ration credit claimed; see Exhibits 8-10 for migrant and 8-11 for destitute persons. If an area, district, or MLC does not provide AFC-30 accounting to charge for these meals; then the unit's AFC-30 accounting will be charged. Provide meals to these destitute persons:

(a) Rescued Survivors. Persons rescued at sea until they return to port.

(b) Prisoners. Persons the Coast Guard detains until releasing them to another law enforcement agency or a detention center.

(4) Flight Rations. 14 USC 480 states:

> They may be furnished to officers, enlisted members, CG Auxiliarists, CG Reservists under orders, and civilian employees, while actually engaged in flight operations, an aircraft flight ration, chargeable to the proper Coast Guard appropriation, which flight ration shall be supplementary to any ration or subsistence allowance now granted to such personnel. No part of an aircraft flight ration shall be furnished without cost to any person in a travel status or to any person to whom a per diem allowance is granted in lieu of actual subsistence.

CGDFs will claim one additional whole ration credits with no OPSUP for each flight meal provided. These are the only meals for which the CGDF may claim additional rations for the same person. When providing flight rations, CGDFs shall not claim the SMS allowance or OPSUP. These members are not required to pay for flight meals while serving as crew in flight operations unless they are in a travel status or receiving a per diem allowance:

(a) Coast Guard officers.

(b) Coast Guard enlisted personnel drawing ENL BAS or REGBAS.

(c) Civilian Coast Guard employees.

(d) Coast Guard enlisted members furnished SIK.

(e) Coast Guard Auxiliarists.

b. Meal Sales. The CO or OINC of a unit with a CGDF may authorize selling meals for cash or credit. Enlisted members receiving ENL BAS are always entitled to purchase a meal from the CGDF at the unit to which they are assigned. The CO may authorize officers, Federal Government civilian employees, and authorized patrons' guests to purchase meals on a space-available basis listed by category in Exhibit 7-3.

(1) Guidelines. The CO or OINC may authorize meal sales within these guidelines.

(a) Sales must not jeopardize subsistence provided to members entitled to SIK.

(b) The CGDF must have sufficient FS personnel and equipment to accommodate the extra workload.

(c) The FSO will not change menus to accommodate paying patrons.

(d) Officers and Federal Government civilian employees usually pay the Standard meal rate. They pay the Discounted rate *only* if the CO or OINC determines *no* alternate messing is reasonably available. An alternate mess is any eating establishment that can provide the same type of nutritional meals and is available during the established meal period. Refer cases to Commandant (G-WKW) for determination.

(e) Individuals paid a subsistence allowance must not receive free food, cooked or raw. Individuals shall not purchase meal components or portions at a reduced meal rate, e.g., soup and salad for the breakfast meal rate.

(f) Meal sales must support Coast Guard missions or objectives; such meals are not a convenience.

(g) The FSO must establish an effective system for either credit or advance meal sales.

(h) Except for special meals and meals of necessity, sell meals to unofficial visitors infrequently and only to visiting officers, civilians, and Coast Guard members' relatives and dependents if the sale benefits the Coast Guard in the form of good will, enhanced morale, or better public relations.

(i) All personnel must advise the FSO far enough in advance if paying guests are expected so he or she can ensure timely food preparation and quantities.

(2) Meal Charges. The category of the subsisted person determines the charge for meal sales, including special meals; see Exhibit 7-3. Meals sold to guests are based on the guest's category, not the host's (person paying). Commandant (G-WKW) establishes the table of meal rates for each category and publishes the table by message. See Exhibit 7-4. Each unit shall post the categories and current prices at the dining facility entrance. Determine meal rates as follows:

(a) Standard. This meal rate applies to all personnel drawing per diem, officers, civilians, Federal Government civilian employees, and Coast Guard Auxiliarists with no orders on a command-authorized visit if alternate messing *is* reasonably available. This meal charge includes the basic food cost (discounted meal rate) plus a surcharge.

(b) Discounted. Exhibit 7-3 lists those paying Standard and Discounted meal rates. Meal rates are based on these ration conversion factors:

MEAL SERVED	CONVERSION FACTOR
Breakfast	.20
Lunch or Supper	.40
Breakfast Brunch	.45
Dinner Brunch	.55
Holiday Meal	.65
Snack	.15

(c) Holiday Meals. All active duty Coast Guard military members' dependents are authorized to pay the Discounted rate for the Thanksgiving and Christmas day main holiday meal.

(3) Authorized Patrons. Subject to the conditions previously set forth, the CGDF's CO or OINC may sell prepared meals for cash or credit to the persons listed in Exhibit 7-2. Refer questionable cases to Commandant (G-WKW).

(4) Temporary Afloat Assignment. All enlisted personnel assigned temporary additional duty to a U. S. Government vessel with established CGDF or contracted vessels where meals are made available on behalf of the government shall be placed into ESM status. If assigned duties or Dining facility exigencies prevent government furnished meals from being provided to members in ESM status, discount meal rates may be credited back to the member for affected meals. Every attempt should be made to provide meals to assigned personnel when practical. In many cases preparing box lunches or flight meals for members that will miss meals is the preferred method of ensuring Coast Guard personnel are fed. Credits for missed meals require certification by the Commanding Officer or his or her designee and submitted to the servicing Personnel Reporting Unit (PERSRU) for reimbursement.

(5) Personnel Receiving Per Diem. These members are entitled to use a CGDF if the unit's CO or OINC so authorizes; they pay the standard meal rate.

(6) Sampling Meals and Inspecting CGDFs. The Officer-of-the-Day (OOD) must sample each meal the CGDF serves by tasting a small amount of each menu item without charge. The OOD must submit findings about the meal's quality and the CGDF's overall appearance to the command with a copy to the FSO. If an OOD receiving a subsistence allowance chooses to consume the meal, i.e., eats all or most of a serving-sized portion of the food served, the FSO or duty FS must charge the OOD the appropriate meal rate from the Meal Rate Table. See Exhibit 7-4

(7) Restricted Pantry Private Mess Afloat (PMA). The restricted pantry option provides for the purchase of prepared meals from the CGDF for each day the vessel is underway. Members of the PMA must purchase a minimum of one lunch or supper (*whether eaten or not*) at the discount meal rate with the following exceptions.

(a) Day of arrival and departure- Charge actual meals consumed

(b) Days vessel is berthed in port - Charge actual meals consumed

(8) Official Picnics, Changes of Command, Recreational and Special Events, or Coffee Messes. The CO or OINC may authorize the sale of food items from the inventory for these occasions:

(a) Official Picnics, Recreational, and Special Events. Instead of serving a regular meal, the CGDF may use food items for picnics, recreational, or other special events. Members furnished SIK or in EUM or ESM must be subsisted as though they were receiving the regular meal. SMS is not authorized. All other persons must pay the appropriate meal rate. Refer questionable cases to Commandant (G-WKW).

(b) Changes of Command. If a CO or OINC is purchasing food items from the CGDF for the unit's change of command, he or she is authorized up to 40 percent of the current unit BDFA towards the purchase of food items for each enlisted member on SIK invited to attend. SMS is not authorized. The CGDF shall not compromise its mission to financially support special events, e.g., changes of command, parties, retirement ceremonies, etc. Refer questionable cases to Commandant (G-WKW).

(c) Coffee Messes. An independently operated mess which a CO or OINC has allowed to serve coffee also may serve non-alcoholic beverages and pastries. Members must pay expenses incurred in operating independent coffee messes. CGDFs are authorized to sell coffee mess food items to authorized coffee messes. At units where whose only source of coffee is the CGDF, officers, enlisted members on ENL BAS, and civilian employees are required to pay for an appropriate number of meals to defray the cost of their participation in the coffee mess.

(9) Documentation. The FSO must keep a daily local record of meals sold for cash showing the total number of meals sold (classified by breakfasts, lunches, and suppers), the total number of personnel purchasing meals (classified by officers, enlisted, and civilians), and the total amount of cash received.

(a) Meal Sign-in Sheet. Members purchasing meals are required to sign for meals on the Meal Sign-in Sheet, CG-4901, to verify the amount of funds the CGDF collects for cash sales.

(b) Cash Log. The FSO must initial cash logs and correct errors in them by lining out the error; both the FSO and XO or XPO must initial the correction. Erasures are prohibited and erroneous entries must remain legible.

(c) FSO Responsibilities. The FSO must maintain controls to account for all sales transactions; reconcile cash register readings, CG-2581 serial numbers, and meal records daily and on the first workday after weekends or holidays; and review the cash log for discrepancies; see Chapter 8.

(10) Payment Methods. The CO or OINC determines whether to sell meals for cash or credit. CGDFs with a large number of ENL BAS or transient personnel should sell meals for cash while those with relatively few sales may find it more practical to sell meals on credit. Authorized payment methods are cash, personal checks, cashier's checks, and money orders, the last three payable to "U.S. Coast Guard" on checks drawn on United States banks; two-party checks are not acceptable. FSOs shall make copies of received checks and money orders and maintain them in the CGDF unit file in case the checks submitted are lost or stolen.

(11) Cash. Patrons must pay for meals before entering the serving line. A cashier or collection clerk must be present to verify entitlements, charge the correct price

category, and collect cash. The cashier or collection clerk collects funds from cash sales and turns them in to the FSO daily, normally after each meal, except for meals sold on weekends or holidays; the cashier or collection clerk is permitted to turn in those funds the next business day. Members billed monthly by Individual Credit Account, CG-3476, must pay by personal check, cashier's check, or money order. Store collected cash in a storage container meeting the specifications listed in the Physical Security and Force Protection Program, COMDTINST M5530.1 (series).

(a) Cash Registers. CGDFs with a large volume or frequent sales may find cash registers effective. The cash register must have a multiple key-clearing capability and be able to perform separate recall for each category. The FSO must take register readings, log them, and check them against cash proceeds in the cash log.

(b) Credit. Maintain a separate Individual Credit Account, CG-3476, for each person purchasing meals on credit; see Chapter 8. At month-end or when a member detaches, as appropriate, prepare a CG-3476 to document receipts. The CG-3476 must state the total number of breakfasts, lunches, and suppers bought during the month, the rate per meal, extended amount, and total amount. A member must pay the total within five (5) working days of receiving the CG-3476. Members departing on leave, TAD, etc., must settle their credit account before departing. When the FSO collects a payment, the payer must legibly sign the CG-3476 in the recapitulation portion "paid by" block; the cashier collecting the funds must legibly sign both "payment received by" blocks; the FSO gives the payer the CG-3476 tear-off receipt. The FSO must file in numerical order all CG-3476s recording payment for meal credit sales in the month when the sale was made and retain the CG-3476s, including voided forms, in the CGDF files to account for all accountable forms in each pad.

(c) Advance Ticket Sales. Advance meal sale tickets are effective if advance notice is possible, e.g., for picnics. A CO or OINC may authorize refunds for unused tickets if the event is canceled due to circumstances outside the planner's control. The FSO should exert care to ensure tickets are collected at the intended meal or event. Treat unsold tickets the same as cash or destroy them.

c. Reimbursable Issues. Reimbursable issues are meals, including special meals, provided to non-Coast Guard personnel for subsequent billing and sponsoring agent or agency's reimbursement. Such meals are partial rations converted to the current BDFA ration value on the Requisition and Invoice/Shipping Document, DD-1149. Record the total reimbursable issue ration value for each month on the CGDFOS (CG-2576, Line 37).

(1) Authority. Area and district commanders and commanders of maintenance and logistics commands may authorize commands with a CGDF to issue prepared

meals or meal components on a reimbursable basis. Before allowing reimbursable issues, the approving authority must ensure the facility involved is able to furnish such meals without jeopardizing its meal service to normally subsisted personnel. The CGDF may arrange to augment food service personnel and equipment to accommodate additional demand. Only Commandant (G-WKW) can grant the authority to issue prepared foods to persons other than those listed in this Manual.

(2) Sponsoring Agent. CGDFs may issue these organizations and agencies prepared meals on a reimbursable basis, with subsequent billing on a separate DD-1149, Block F, and on CG-2576, Lines 11, 20 and 37; see Chapter 8. In the absence of orders or other directives authorizing either SIK or reimbursable issues, CGDFs may sell meals to these categories of personnel:

(a) Other U.S. Armed Forces' Personnel Assigned to Coast Guard Units, including cadets, midshipmen, and officer candidate students, except NAVCADS.

(b) Other Government Agencies' Personnel, including Federal, state or local government officials, representatives, or employees.

(c) Foreign Governments' Personnel, both military and civilian, detailed or attached for training or orientation or in connection with Search and Rescue (SAR) missions at the foreign government's request.

(d) Contracted Food Service Personnel. The contract must outline meal charges for contracted food service personnel.

(e) Other Contract Personnel. If the CO or OINC authorizes, non-food service contract personnel working at a Coast Guard unit. The contract must outline accounting and administrative procedures, including charges for meals issued.

(f) Youth Programs. Though infrequent and usually limited to larger commands, CGDFs may issue meals to members of Congressionally chartered, organized non-profit youth groups—Boy Scouts, Girl Scouts, Sea Cadets.

(g) Foreign Nationals. CGDFs shall provide meals to foreign nationals the Coast Guard detains. Food service personnel should consider the detainees' normal diet when issuing food. FSOs documenting reimbursable issues shall list the food items issued from the CGDF's inventory and those items' total cost on a DD-1149; see Exhibit 8-10. The CGDF shall log the total number of meals, not distinguishing among breakfast, lunch, or supper, served to migrants each day on an Individual Credit Account, CG-3476. The CG-3476 shall identify these issues as "AMIO Reimbursable's" and include the month and year of issue. The FSO shall maintain a copy of the CG-3476 and DD-1149 in the unit file. The total reimbursement cost of meals provided to migrants must equal the total(s) of the DD-1149s. The FSO shall enter the cost in Block E, Sale of Food Items, as "AMIO Reimbursables," and include it on the monthly CGDFOS, CG-2576, Line 6. The FSO shall enter the cost of all other reimbursables on CG-2576, Block F and Line 20. The FSO shall enter the total cost of all reimbursable issues on CG-2576, Line 37.

(h) Merchant Marine Academy Cadets.

(i) International Students. Enlisted and civilian students attending CG training whose "Invitational Travel Orders" authorize payment of a living allowance are authorized SIK subsistence. The CGDF shall submit a DD-1149 for the partial rations to the CG Finance Center for reimbursement. FINCEN will charge the appropriate Coast Guard International Affairs reimbursable account.

(j) Student Externship Programs. CGDFs shall provide rations at no cost to dental, dental hygiene, medical, pharmacy, and other student externs authorized to perform duty in a Coast Guard health care facility. The FSO shall treat such subsistence as reimbursable issues. The unit AFC-30 account shall pay for each partial ration provided using the appropriate ration conversion factors to the current BDFA. The CGDF shall submit a DD-1149 for the reimbursable rations to the CG Finance Center, which in turn will charge the appropriate unit AFC-30 account.

(k) Job Corp and Prison Labor. CGDFs may provide rations at no cost to Job Corp members and Federal or State Prison Labor work parties authorized to perform duty at a Coast Guard facility. The FSO shall treat such subsistence as reimbursable issues. The unit AFC-30 account shall pay for each partial ration provided using the appropriate ration conversion factors to the current BDFA. The CGDF shall submit a DD-1149 for the reimbursable rations to the CG Finance Center, which in turn will charge the appropriate unit AFC-30 account.

4. Visiting Personnel. A CGDF shall subsist U.S. Armed Forces' enlisted members temporarily absent from their unit without travel orders, e.g. working parties, flight and boat crews, medical or dental out-patients, for disciplinary action, awaiting transportation, or on similar duties or assignments, as outlined below. The CGDF must

claim a partial ration for each meal actually furnished, including box lunches or bulk meals.

a. SIK Members. The unit they visit must furnish meals at Government expense to Coast Guard enlisted personnel authorized SIK, Cadets, and OCS students.

b. Members Drawing a Subsistence Allowance. A CGDF must subsist all enlisted personnel not authorized Subsisted-in-Kind (REGBAS, ENL BAS, etc.) and charge them the Standard meal rate.

c. Fleet Training Group (FTG) and Unit Ship Riders. A CGDF charges the Discounted meal rate to officers drawing OFFICERS BASIC ALLOWANCE FOR SUBSISTENCE (OFF BAS) temporarily assigned to a Coast Guard cutter and the Standard meal rate to officers and enlisted members drawing per diem. The FTG liaison shall provide each cutter a list of the riders' names and messing entitlements. A CGDF charges enlisted riders drawing REGBAS or ENL BAS the Discounted rate but does not charge-enlisted riders drawing SIK for their meals. The FSO documents SIK provided according to the ride list as reimbursable rations on DD-1149. Before departure either the liaison officer or the cutter's XO or XPO can verify the DD-1149 by signing Block 10. Ship riders' orders should contain the correct billing address to which to send the billing. As follows:

Commander
Naval Supply Systems Command
Food Service Research Branch
5450 Carlisle Pike
P.O. Box 2050
Mechanicsburg, PA. 17055-0791

5. Midnight Rations. It may be necessary to provide Midnight Rations (MIDRATS) to personnel assigned to stand watch between 2000 and 0400 on afloat units to compensate watch standers for the meal they otherwise would miss.

a. Officers or civilians must pay the appropriate meal rate category when purchasing MIDRATS.

b. The value of food items is included in CGDF issues.

c. The CGDF cannot take additional ration credits except for MIDRATS sales.

6. Rations the CGDF May Not Claim.

a. Subsisted by Private Mess Afloat (PMA). A PMA may claim a partial ration for each meal provided to Food Service Specialists, mess attendants, and cadets assigned there under the conditions in Chapter 9.B.3.

b. Special Meals. Special meals are authorized only in place of a meal(s) missed due to official duties. Except for flight meals, a CGDF cannot claim additional ration credits for special meals but it can include SMS in the unit operating allowance for box lunches and bulk meals. SMS are not authorized for flight rations; see Chapter 7.D.

c. Emergency Rations. Emergency rations, e.g., abandon ship, MREs, and aircraft emergency food packets, are purchased through AFC-30 funds. When used, a CGDF cannot claim them as rations or use them as special meals, e.g., flight or boat meals.

D. Special Meals (Box Lunches, Bulk Meals and Flight Rations).

1. Definition. Provided in lieu of regular meals and consumed away from the unit, special meals are of two types:

   a. Box Lunch. A hot or cold meal individually prepared for one person, e.g., a flight or boat crewmember.

   b. Bulk Meals. Various raw food components for two or more persons. In some instances bulk meals are the only practical way to subsist individuals over extended or indefinite periods of time. When involving large numbers of personnel on extensive operations, it also may be necessary to provide food service personnel and equipment to prepare food.

2. Authority. The CO, OINC, XO, XPO, or OOD may authorize special meals to provide operational subsistence support for operations that prevent personnel from eating in the CGDF during normal meal periods. Except for authorized flight rations, special meals are part of the normal ration allowance.

3. Composition and Cost Constraints. Charge non-food items, e.g., paper cups, bags, boxes, ice, etc., used in preparing and serving special meals to unit AFC-30 funds, not in the raw food costs assessed to the subsisted person.

   a. Box Lunches. Box lunch composition can vary according to the crew's likes and dislikes and the dining facility's cost constraints. Generally, a box lunch includes a sandwich, piece of fruit, drink (fruit or soda), assorted vegetable sticks (carrot and/or celery), and a snack food (energy or granola bar, bagel, etc.), though units are not restricted to these items. Creativity and cost restraints will influence the items that go in the meals. The raw food cost should not exceed 40 percent of the CGDF's BDFA plus the SMS.

   b. Bulk Meals. The actual foods and degree of preparation required depend on the number of persons involved, the availability of food preparation, storage equipment,

and mission duration. To determine the dollar value of the food provided, convert the number of meals (partial rations) to be prepared, multiply the partial ration value by the CGDF's BDFA, and then add the total SMS for each meal.

EXAMPLE: One officer and three enlisted members are authorized to receive Bulk Meals from 0400 Monday to 1500 Tuesday.

Meal(s)	Day(s)	Total x	People =	Meals x	Factor =	Rations
Breakfasts	Monday, Tuesday	2	4	8	.20	1.60
Lunches	Monday, Tuesday	2	4	8	.40	3.20
Supper	Monday	1	4	4	.40	1.60
			Total	20		6.40

6.40 Rations	x	$5.48 BDFA	=	$35.07
20 Meals	x	$0.93 SMS	=	18.60
Total Value of Bulk Food			=	$53.67

4. Charges for Special Meals. Except for flight meals, the FSO treats special meals authorized for operations occurring during times when a meal or meals otherwise would be served the same as if the members actually had consumed the meal(s) in the CGDF. Personnel subsisted at Government expense and those issued reimbursable meals receive special meals at no expense to themselves. All other personnel must pay the appropriate meal rate.

5. Changed Schedules or Conditions. When special meals have been prepared but are no longer needed because missions were canceled or schedules changed, the FSO must ensure all food items that can be used in the future are returned to the inventory.

EXHIBIT 7-1. COMPUTING THE BASIC DAILY FOOD ALLOWANCE (BDFA).

A. Calculating BFDA. Calculate the BDFA for each CGDF classification as illustrated below.

Example:

CGDF Class	Basic Amount +	Standard Increase	New Percentage x	Issued BFDA	Authorized BFDA *
Large	100%	00%	100%	$5.25	$5.25
Medium	100%	15%	115%	$5.25	$6.04
Small	100%	30%	130%	$5.25	$6.83

* Always round to the nearest whole cent

B. Calculating BFDA with OPSUPS. To calculate the BDFA for any period when additional Operating Supplements (OPSUPS) and/or allowances are authorized:

1. Multiply the issued BDFA by the percentage increase for each OPSUP allowed.

2. Multiply the issued BDFA by the percentage for each additional allowance authorized.

3. Add OPSUPS, additional allowances, and authorized CGDF classification BDFA.

4. The result is the total BDFA for the period.

Example: An afloat CGDF with a medium classification on a SAR case north of 50° N latitude.

BFDA, Medium Class (from Paragraph A Above)		$6.04 *
Percent Increase Over Issued BDFA x	**Issued BDFA =**	**OPSUP Increase**
OPSUP 1: 10% (Vessel away from home port)	$5.25	$0.53
OPSUP 2: 15% (North of 50° N latitude)	$5.25	$0.79
Resulting BDFA with OPSUP Additions		**$7.36**

* Always round to the nearest whole cent.

EXHIBIT 7-2. SAMPLE EXTRAORDINARY OPERATING CONDITIONS (EOC) FOOD BASKET SURVEY.

DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD FOOD BASKET 11/99	**EXTRAORDINARY OPERATING CONDITIONS (EOC) FOOD BASKET SURVEY**	**DATE PREPARED**

UNIT	**OFPAC**
ADDRESS	
UNIT PHONE	**UNIT POC**
PREPARED BY	**APPROVED BY**

INSTRUCTIONS: DO NOT CHANGE THE UNIT OF ISSUE: Price every item by the pound, except **EGGS**, listed by the dozen, and **MILK**, listed by the gallon. **CONVERT ALL PRICES BY THE POUND EXCEPT THESE TWO ITEMS. HIGHLIGHT** the prices in the supporting invoice(s) or receipt(s) and forward with this survey.

NOTE: For meats and vegetables unavailable in the area, substitute similar items. For requests due to **operating area** prices, Food Basket Survey prices must come from vendors in the area where you will operate. If invoices or receipts are unavailable in that OPAREA, you may request from other units that have been in that area. If no historical information is available, contact FSAT or **G-WKW-1** for guidance.

ITEM	FSC GROUP 89 NATIONAL STOCK NO.	UNIT OF ISSUE	COST
Beef, Ground Bulk	8905-01-E09-0464	LB	
Beef, Oven Roast, Boneless	8905-00-133-5886	LB	
Pork, Boneless	8905-01-E19-6149	LB	
Bacon, precooked	8905-01-E09-1074	LB	
Fish Fillets, cod	8905-01-E59-2316	LB	
Shrimp Whole,	8905-01-E59-6810	LB	
Chicken Breast, Boneless	8905-01-E59-1302	LB	
Turkey, Boneless	8905-01-393-0434	LB	
Eggs, Whole Frozen	8910-00-616-0051	LB	
Apples, Fresh	8915-01-088-8749	LB	
Oranges, Fresh	8915-00-126-8804	LB	
Grapes, Fresh	8915-00-616-0209	LB	
Peaches, Sliced, No. 10 Can	8915-00-584-2794	LB	

ITEM	FSC GROUP 89 NATIONAL STOCK NO.	UNIT OF ISSUE	COST
Celery, Fresh	8915-00-252-3783	LB	
Entrée, Lasagna, FZ	8940-01-E19-2119	LB	
Lettuce, Fresh	8915-00-117-3358	LB	
Pineapple, Canned	8915-00-170-5148	LB	
Tomatoes, Fresh	8915-00-582-4059	LB	
Corn, Whole Kernel, No. 10 Can	8915-00-257-3947	LB	
Broccoli, Frozen	8915-00-129-0825	LB	
Cake Mix, Yellow, 5-Lb. Package	8920-01-E09-4436	LB	
Cereal, Assorted	8920-01-E09-5782	LB	
Macaroni, 10-Lb. Box	8920-00-067-6146	LB	
Salad Oil, 1-Gal. Can	8945-01-429-6305	LB	
Coffee, Regular and Ground, 3-Pound Can	8955-01-E59-5154	LB	

LOCAL REPRODUCTION AUTHORIZED EFFECTIVE [INSERT DATE]

EXHIBIT 7-3. AUTHORIZED CGDF PATRONS.

A. <u>Standard Meal Rate</u>.

1. The standard rate shall be charged to all officers and enlisted members receiving an allowance for subsistence (other than those addressed at the discount meal rate below), any officer, enlisted member or federal civilian employee receiving the subsistence portion of per diem and all other personnel (including Reserve Component officer in Inactive Duty Training) authorized to eat in CGDF appropriated fund dining facilities.

2. Coast Guard Auxiliarists not under *endorsed* official orders. See Note 1.

3. Authorized patrons' guests. See Note 1.

4. Dependents of members in pay grades E-5 and above. See Note 1.

B. <u>The Discount Meal Rate shall be charged to</u>:

1. Spouses and other dependents of enlisted personnel in pay grades E-1 through E-4

2. Members and chaperones of organized nonprofit youth groups sponsored at either the national or local level and permitted to eat in the CGDF by the Commanding Officer of the installation. Such groups include: Civil Air Patrol, Junior reserve Officer Training Corps (ROTC) and Scouting units.

3. Officer, Enlisted members, and federal civilian employees who are **<u>not</u>** receiving the meal portion of per diem **<u>and</u>** who are either:

   a. Performing duty on a U. S. Government vessel,
   b. On field duty,
   c. In a group travel status, or
   d. Included in essential unit messing (EUM) as defined in the Joint Federal Travel Regulations (JFTR) Volume 1.

4. Officers, enlisted members, and federal employees who are not receiving the meal portion of per diem, and who are on a U. S. Government aircraft on official duty either as a passenger, or as a crewmember engaged in flight operations. (NOTE: Coast Guard officers, enlisted members, CG Auxiliarists, CG reservists under orders and federal civilian employees may be furnished flight meals while actually engaged in flight operations as per title 14 U.S.C. 480)

Officer, enlisted members, and federal employees on Joint Task Force operations other than training at temporary U.S. installations, or using temporary dining facilities.

NOTES:

1. Authorized on a space-available basis at the unit CO's or OINC's discretion; see Paragraph 7.C.3.

2. Alternate messing is any eating establishment serving hot, nutritious meals close enough to the unit for officers and Federal Government civilian employees to commute and eat their meal there within the command's established meal period

EXHIBIT 7-4. FOOD SERVICE MEAL RATES

1. **FY 2003 MEAL RATES:** The Office of the Under Secretary of DefenseDOD OSD (Comptroller) sets the meal rates for fiscal year 2003. CO/OINCs in charge with CGDF, either civilian contracted or military staffed, shall ensure all Coast Guard members receiving a subsistence allowance and all other authorized CGDF patrons not on SIK shall pay the following meal charges when subsisting in a CGDF:

CATEGORY	DISCOUNT MEAL RATE	STANDARD MEAL RATE
BREAKFAST	$1.40	$1.60
Lunch	$2.80	$3.25
Dinner	$2.80	$3.25
Brunch	$3.20	$3.65
Supper	$3.80	$4.45
Holiday	$4.55	$5.25
Snack See Note 3.	$1.75	$2.05
MIDRATS, IF SERVED AS		
Breakfast Menu	$1.40	$1.60
Dinner Menu	$2.80	$3.25
Supper menu	$2.80	$3.25

2. **RATION CREDIT CONVERSION FACTORS (RCCF):** Total ration credit allowance may not exceed one ration per person with the exception of flight meals. Individual counted for MIDRATS may only be counted for two other meals in a 24-hour period. Brunch feeding RCCF's apply only to days when two meals are served during a 24-hour period. RCCF are as follows:

REGULAR MEALS	RCCF
Breakfast	.20
Lunch/Dinner	.40
BRUNCH MEALS	
Breakfast Brunch: (*continuous breakfast/lunch type meal and consisting of both types of food items.*	.45
Dinner Brunch: (*meal served evening hours on days when brunch is served)*	.55
MIDRATS	
If Breakfast menu:	.20
If Dinner menu:	.40

During the Thanksgiving, Christmas, New Years, and Coast Guard Day holidays, the following two holiday feeding options may be used if your CGDF is applying the holiday meal rates, claiming holiday ration credit. Note: If your CGDF is not serving a holiday meal during one or more of the four holidays due to operational requirements, select the appropriate RCCFS from the above table for the type of meal served.

HOLIDAY MEAL (OPTION 1)	**RCCF**
Breakfast:	.20
Holiday meal:	.65
Snack:	.15
HOLIDAY MEAL (OPTION 2)	
Breakfast:	.20
Snack:	.15
Holiday meal:	.65

CHAPTER 8. PAPERWORK, REPORTS, AND FILES

A. Paperwork.

This Chapter covers documents and procedures for completing dining facilities' paperwork and reports. CGDFs must maintain all components of the monthly unit files for 24 months. CGDF documentation covers three areas: unit subsistence allowance (rations determination and meal sales); inventory maintenance (menus, purchases, issues, sales of stores, surveys, etc.); and reports, determined by the type of inventory procedure the unit uses. A unit can choose from two dining facility inventory systems, Perpetual and Purchases vs. Allowances. The Perpetual inventory system formally counts receipts and expenditures for each food item; purchases support-long term unit operations. In the Perpetual inventory system, the Food Service Officer (FSO) closely monitors inventory issues against the dollar value of the basic daily food allowance (BDFA). Under the less-formal Purchases vs. Allowance system the FSO purchases stores to support the weekly menu and also monitors them closely against the authorized BDFA. Both systems require the FSO to be aware of daily operating allowances and monitor daily breakout costs to avoid overspending and operate within 10 percent of the month's authorized operating allowances.

1. Daily. Preparers complete daily paperwork for the previous day and weekend paperwork on the next workday. Legibly write all paperwork in black or blue ink unless otherwise indicated.

   a. Issues. Paperwork accounts for the food used to prepare meals. Documenting issues is important because it accounts for the use of Government property and funds. Preparers should take care so clerical and mathematical errors in posting issues do not compromise inventory accuracy and the dining facility's financial status. Exhibit 8-1 lists detailed procedures for daily issues.

      (1) Required Forms. The designated FS documents issues on the Issue/Sales Slip, CG-2581; posts issues of each item used on the Provision Ledger, CG-4246, or optional Stock Record Card (NAVSUP 766); and records the total issues on the Provision Inventory Control Record, CG-3469, and Daily Ration Cost Record, CG-3471.

      (2) Verification. The Issue/Sales Slip, CG-2581, has three Initial blocks and a Signature block to indicate responsibility, verification, and completion of the required paperwork. These entries are required:

         (a) Issued Block. The person, usually the Jack-of- the-Dust (JOD), who pulled the items from inventory initials the Issued block.

         (b) Posted Block. The person, usually the JOD, who posted the issues to the ledger or stock cards and calculated the totals to the CG-2581, initials the Posted block.

(c) Verified Block. The FSO initials this box after verifying the issues are posted, extensions calculated, and totals tallied correctly; verifies 25 percent of the posted food items, including all meat; and checks all extensions and totals and verifies them as correct.

(d) Received-by Block. The day's Captain of the Watch or duty Food Service Specialist (FS) signs the Received-by block to indicate who received the items.

(3) Files. The JOD maintains a folder of signed, initialed CG-2581s until the end of the month and includes them in the monthly dining facility file.

b. Posting Receipts. Posting receipts adjusts a purchase's "on-hand" balance and adjusts an item's price if it has changed. The designated FS posts issues first and then receipts unless the purchase was used for the meal. Exhibit 8-2 lists procedures to post receipts.

(1) Required Forms. The designated FS keeps the inventory on either a Provision Ledger, CG-4246, or Stock Record Card, NAVSUP 766, (Exhibit 8-9) and records the receipt and credit memorandum totals on the Provision Inventory Control Record, CG-3469, by each date and invoice or receipt number.

(2) Verification. The FSO checks these items after the posting is complete.

(a) The proper units of issue were determined for items in case lots.

(b) The on-hand balance on the ledger or stock record cards is correct.

(c) Price averaging was calculated correctly.

(d) All receipts and credit memorandum totals are entered on the Provision Inventory Control Record, CG-3469.

(3) Files. The designated FS totals all receipts, attaches them to the corresponding purchase order copy, and files them in the monthly CGDF file.

(a) Stock Record Cards. The designated FS keeps Stock Record Cards for a discontinued item or an item requiring a new card for 24 months.

(b) Provision Ledger Forms. The designated FS keeps Provision Ledger Forms for a discontinued item or an item requiring a new form for 24 months.

c. Meal Sales. Meal sale paperwork documents the meals sold and cash collected. The FSO also documents the change fund accounting because the change fund and cash collected are Government funds, and strict documentation is required to ensure an audit trail. Exhibit 8-3 lists procedures for meal cash or credit sales.

(1) Cash Meal Sales. Selling meals for cash requires a patron to pay for the meal before he or she enters the serving line. Patrons may use cash or a personal check payable to "U.S. Coast Guard." A cashier screens patrons for proper charges, collects payments, and makes change. The cashier is responsible for the change-making fund and collections until the FSO reconciles the cash log and relieves the cashier of the funds.

(a) Required Forms. Either the designated FS or cashier records meal sales on the Meal Sign-in Sheet, CG-4901. The cash log, a separate form, has these column headings: date, explanation, cash in, cash out, and balance.

(b) Verification. The FSO verifies the change-making fund, cash collected, and Meal Sign-in Sheet after each meal. The Executive Officer (XO), Executive Petty Officer (XPO), or personnel or administrative officer verifies ration conversions for meal sales when completing the Daily Ration Memorandum, CG-3123.

(c) Files. The unit keeps the Meal Sign-in Sheets and Cash Log for 36 months after the last entry and then destroys them. The unit keeps the Daily Ration Memorandums in the monthly dining facility report files.

(2) Credit Meal Sales. Selling meals on credit allows the patron to pay for meals after the end of the month. Usually on the first workday of the new month the FSO presents the purchaser with a statement showing the total number of meals purchased during the previous month and the total amount. Patrons are required to pay their statement within five (5) working days after receipt, by check or money order payable to "U.S. Coast Guard." Members paying by personal check should write their Social Security Number or Coast Guard Employee Identification number (EMPLID) on the front of the check.

(a) Required Forms. Use an Individual Credit Account, CG-3476, to record daily purchases and act as a payment statement at the end of the month.

(b) Verification. The XO, XPO, or personnel or administrative officer verifies the total number of meals sold by credit daily when he or she determines the rations claimed on the daily Ration Memorandum.

(c) Files. After the end of the month the FSO maintains Individual Credit Accounts in the monthly dining facility report for 36 months.

d. Selling Stores. The Commanding Officer (CO) or Officer-in-Charge (OINC) must approve store sales, for either cash or credit, from the unit's inventory. He or she may approve recurring purchases by maintaining a local unit instruction. Other activities' infrequent purchases not covered in the unit's instruction require a written message or letter request, which must include payment procedures, the billing address, and point of contact. Exhibit 8-4 lists procedures for selling stores.

(1) Required Forms. Record store sales to other Government agencies on DD-1149, which includes the other service's or agency's appropriate accounting data. Document store sales to all other activities on an Issue/Sales Slip, CG-2581. The selling unit retains the original and two copies of CG-2581. The unit retains the original in its files, submits one copy with the unit's next Coast Guard Dining Facility Operating Statement, CG-2576, and uses the second copy as a payment receipt. The purchasing activity receives one copy at the time of sale and when paying for the items receive the other copy from the selling unit. The designated FS records sale totals on the Provision Inventory Control Record, CG-3469.

(2) Verification. This verification is required on CG-2581's Initial and Signature blocks:

(a) Issued Block. The person who pulled the items from inventory, usually the JOD, initials the Issued block.

(b) Posted Block. The person who posted the sale to the ledger cards, calculated the total, and posted it to the CG-2581, usually the JOD, initials the Posted block.

(c) Verified Block. The FSO initials the Verify box after verifying all entries, extensions, and totals are correct.

(d) Received-by Block. The person receiving the food items legibly signs his or her name and rank in the Received block to indicate receiving them.

(3) Files. The unit retains the original DD-1149 or CG-2581 in the monthly dining facility report file.

e. Transferring Stores. Store transfers are authorized only between Coast Guard Dining Facilities (CGDFs). Moving stores transfers accountability for them since the Coast Guard already has purchased them. Exhibit 8-4 contains procedures to document store transfers, these procedures are similar to store sales procedures.

(1) Required Forms. Document store transfers on the Issue/Sales Slip, CG-2581. The transferring unit retains the original in its files and submits a copy with its next monthly operating statement. The receiving activity receives two copies at transfer. That unit keeps one copy in its file and submits the other copy with the operating statement. The designated FS records the transfer totals on the Provision Inventory Control Record, CG-3469.

(2) Verification. Sign these required verifications in CG-2581's Initial and Signature blocks:

(a) Issued Block. The person who pulls the items from inventory, usually the Jack-of-the-dust, initials the Issued block.

(b) Posted Block. The person who posts the sale to the ledger cards and the totals on the control forms, usually the JOD, initials the Posted block.

(c) Verified Block. The FSO initials the Verify box after ensuring all entries, extensions, and totals are correct.

(d) Received-by Block. The person receiving the stores signs the Received block to indicate he or she received the items.

(3) Files. The unit retains CG-2581 in the monthly dining facility report file.

f. Surveys and Inventory Adjustments. Paragraph 6.F.1. Contains detailed procedures to complete surveys and Paragraph 6.F.2. to adjust inventories.

g. Ration Credits. The Daily Ration Memorandum, CG-3123, determines the dining facility's operating allowance, based on daily ration credits and the authorized BDFA. Ration credits are of two types: subsisted in kind and partial rations; see Chapter 7 for BDFA value. The FSO post the information to complete the Ration Memorandum's Section B. Daily the designated FS converts all partial rations to ration equivalents, except for rations commuted to a private mess afloat (PMA). The FSO also indicates the cash value of meals sold for cash and credit to determine the cash differential. The XO, XPO, or personnel or administrative officer verifies the Ration Memorandum's Section A for accuracy. Units may claim the higher cash amount for meal sales rather than their ration value by using the cash differential. To determine the higher amount to claim for sold meals, on the Ration Memorandum subtract the ration value, Line A-4, from the cash value of all meals sold that day in CG-3123's Remarks section. Post the cash value differential in the Remarks section, Column 12, of the Daily Ration Cost Record, CG-3471. Also add the cash differential to the ration value, Column 7. Exhibit 8-5 contains instructions to determine daily ration credits.

(1) Required Forms. The Daily Ration Memorandum, CG-3123, documents the unit's authorized daily ration value; preparers may fill it out by hand.

(2) Verification. The XO, XPO, or personnel or administrative officer verifies the daily ration credit, including the figures and calculations the FSO provides.

(3) Files. Daily the FSO files the Ration Memorandums in the monthly dining facility file to support the month-end summary.

h. Daily Ration Cost Record, CG-3471. CG-3471 tracks the CGDF's accumulated monthly savings or losses and shows ration credits and values, the total of stores issued to the galley, and value of Special Meal Supplements (SMSs). The Jack-of-the-Dust or designee completes this form each day using figures from the Daily Ration Memorandum, CG-3123, the current BDFA message, and the Issue/Sales Slip, CG-2581. On CG-3471 post Line A-4 from the Ration Memorandum in Column 4, Line A-9 in Column 3, and the remaining rations in Column 2. CG-3471 Column 5

must equal CG-3123 Line A-10. In Column 12 list the cash differential and SMS value and in Column 6 the current BDFA. Column 8 equals the value of Column 5 times Column 6 plus the cash differential. The CG-2581 total for issues to the galley goes in Column 8. Columns 9 and 10 show either a savings or loss for the day. Column 11 is the month's running total, including the previous month's accumulated surplus or deficit. The preparer should update this form daily; the CO or OINC should review it if the dining facility is having extreme financial difficulties.

(1) Required Forms. The Daily Ration Cost Record, CG-3471, is a locally controlled form indicating the dining facility's current financial status; the preparer should complete it in pencil.

(2) Verification. The FSO verifies the calculations and BDFA claimed each day and initials in the Remarks Column 12 each day he or she checks the figures.

(3) Files. File the Daily Ration Cost Record in the monthly CGDF file.

i. Provision Inventory Control Record, CG-3469. The CG-3469 maintains the current inventory total; the Jack-of-the-Dust updates it daily. At the end of the page, the JOD totals all the columns and carries them over to the other side or a new form, as appropriate. The FSO checks balances at this time by adding the beginning inventory figure to the receipt columns' totals and subtracting the expenditure columns' totals. The result should equal the current balance; if it doesn't, the FSO must reconcile.

(1) Required Form. Use the Provision Inventory Control Record, CG-3469, a two-sided form with carry-over transactions on the reverse. Standard Workstation-generated forms are authorized for use.

(2) Verification. The FSO verifies the entries and the totals each day, taking care the form shows all that day's purchases, credit memorandums, and expenditures.

(3) Files. The designated FS files the Provision Inventory Control Record in the month-end dining facility records.

2. Weekly. Only three items are required weekly: the next week's draft and approved menu, the transmitted purchase receipts, and cash transmittal.

a. Menu. The menu, which must be typed, is very important because it establishes what the CGDF will serve and determines costs for one week, Monday to Sunday inclusive. Once the CO or OINC approves it, the menu orders the FSO what to serve, informs the duty FS what to prepare, and tells patrons what they are eating.

(1) Required Form. Document the weekly menu on a CGDF menu or a locally generated form. Unit locally controlled forms can promote creativity in displaying the dining facility's meals but local menu forms must have this information:
(a) Unit Name. The dining facility's parent unit name must appear at the top.

(b) Dates. Show the starting date or inclusive dates the menu covers.

(c) Days of the Week. Show the days of the week so patrons can read the menu more easily.

(d) The Meal. List the meal name and all items being served so patrons will know what they are eating.

(e) The Drafter's Name. State who created the menu.

(f) Approval Names. The FSO's and CO's or OINC's names and signatures appear at the bottom of the menu.

(2) Verification. The CO or OINC must approve the following week's menu by Friday of the previous week.

(3) Posting. The Senior FS posts the weekly menu at the dining facility's entrance and in the galley and provides copies of the menu to the JOD and, when requested, for workspaces.

(4) File. The designated FS files the original menu with signatures in the end-of-the-month dining facility records.

b. Cash on Hand. To avoid theft or loss of funds it is most practical to keep just enough cash on hand to maintain the change-making fund, as shown below.

CGDF Size	Maximum Change	Maximum Cash on Hand
Small	$ 50.00	$ 100.00
Medium	$ 75.00	$ 300.00
Large and ISC's	$200.00	$1,000.00

c. Securing Funds. If at the end of the day the cash and checks on hand exceed the change fund, convert the excess to a money order or follow the Physical Security and Force Protection Program, COMDTINST M5530.l (series), to ensure the cash is secured. When cash on hand, checks, or the combined money orders reach the maximum shown in Paragraph 8.A.2.b. convert and transmit funds to the designated Sale of Meals Lock-box; see Item d.(1) below. Request questionable change-making fund or transmittal requests by letter to Commandant (G-WKW).

d. Transmitting Cash. To keep the least cash on hand from meal or store sales, the designated cashier either converts cash on hand to a money order or cashier's check and holds for a future transmittal or transmits the money orders, patrons' personal checks, and/or cashier's checks to the CG Finance Center. All personal or cashier's checks and money orders should be payable to "U.S. Coast Guard." Cashiers must safeguard all checks as though they were cash. The FSO subtracts fees for cashier's checks or money orders on the monthly Operating Statement's Block F. If sending funds, a transmittal letter is necessary to document the transfer. The FSO should ALWAYS use cashier's checks, money orders, or patrons' personal checks for official

funds transmittals and NEVER use his or her own personal checks to transmit official funds.

(1) Purchasing Money Orders or Cashier's Checks. The CO or OINC determines the amount needed for the change-making fund; the FSO subtracts it from the total cash on hand. The cashier or designee converts the remaining amount to a cashier's check or money order in that amount less the fee.

Example		
Total cash on hand		$325.85
Amount in change-making fund	Subtract	50.00
Amount converted		275.85
Money order fee	Subtract	1.35
Amount of money order		$274.50

(2) Transmitting Funds for Deposit. The CO or his or her designee transmits checks or money orders by regular mail with a transmittal letter to the designated lock box. Mail only checks and money orders with a transmittal letter. When transmitting, separate checks into batches of 50 or fewer. Attach an original transmittal letter with each batch of checks transmitting. ***Do not mail cash*** to the designated Sale of Meals Lock-box. Make a receipt copy of the letter and each check and/or money order for unit records. The signed transmittal letter accompanying the funds will have this information: See EXHIBIT 8-12

(a) The name and social security number or Employee Identification Number (EMPLID) if a personal check, name of member if money order, or name of institution if a cashier's check.

(b) Each check or money order serial number and amount.

(c) Monthly collection breakdown and month the sales are reported on the CGDFOS, CG-2576.

(d) Net dollars transmitted: (total remitted).

(e) Unit, Customer Account Number See: EXHIBIT 8-12
Address, phone and FAX number.

(f) Printed name of the person transmitting the funds.

(g) Authorized signature.

(3) CG Finance Center Collections Acknowledgement. After the CG Finance Center receives and verifies funds transmitted to the designated Sale of Meals Lock-box, the Finance Center sends a serialized dated acknowledgement letter to the unit for each deposit received via electronic mail (e-mail). The FSO must note the serial number

and date on Line 34, CGDFOS, CG-2576, and in its Remarks block. Keep a copy of the deposit acknowledgement e-mail in the month in which reported as received, regardless of when collecting or transmitting the funds. A unit not receiving acknowledgement e-mail within two weeks after transmitting funds must notify the Finance Center.

e. Auditing the Change-Making Fund. As part of the annual audit, the auditor(s) review(s) the change-making fund to ensure Government funds are properly managed; for more information about this verification, see Paragraph 8.B.1.a. (3)(b) and Exhibit 8-6.

3. Monthly. The end of the calendar month concludes the dining facility's accounting period. The FSO summarizes the monthly transactions to support the completed CGDFOS. Complete this paperwork at the end of each month or as required.

a. Provision Inventory Control Record, CG-3469. The FSO must total all columns, verify balances, and compare these totals to the figures in the monthly CGDFOS, CG-2576:

(1) Receipt Columns. These represent all increases to the inventory and account for purchases, transfers and inventory adjustment increases.

(a) Purchases. Representing the total of all purchases less any credit memorandums, this figure must equal the Operating Statement Line 3.

(b) Other. This figure is the total of transfers of stores received and inventory increase adjustments. The Operating Statement Line 2 equals the total of this column minus any inventory adjustments.

(2) Expenditures. These columns represent all deductions from inventory and account for all expenditures from it. Make these comparisons with the operating statement:

(a) Issues to Mess. This figure is the total of all Issue/Sales Slips, CG-2581s, used for issues to the galley. It should equal the total of Column 8 on the Daily Ration Cost Record, CG-3471.

(b) Sale of Stores. This figure, the total of stores sold and transferred to other units, should equal the totals of CG-2576 Blocks E, Sale of Subsistence Items, and I, Transfer to Other CGDFs.

(c) Other. This column is the total of all inventory adjustments and approved surveys.

b. Daily Ration Cost Record, CG-3471. Total all columns. The totals for Columns 2 through 5 support the summary Ration Memorandum. Subtract Column 7 from Column 8 to verify the total for Column 11.

c. Summary Ration Memorandum, CG-3123. The personnel or administrative officer completes the Summary Ration Memorandum and the XO or XPO approves it. When verifying the Summary Ration Memorandum's accuracy, the XO or XPO should use the daily Ration Memorandums and compare them to the numbers used on the Daily Ration Cost Record, CG-3471. Complete Ration Memorandum Section A to show the respective rations claimed for each BDFA. Complete Section B for partial rations to show the monthly summary for all transactions.

4. Records Retention. Units keep all dining facility records for 24 months.

B. Reports.

The Provision Inventory Report, CG-4261; CGDFOS, CG-2576; and required supporting documentation are required at the end of each month. All reports reflect the dining facility's financial status for the month (all days inclusive).

1. Provision Inventory Report. The Provision Inventory Report, CG-4261, establishes the inventory on-hand balance and value and supports the CGDFOS. The Jack-of-the-Dust or designee normally completes the Provision Inventory Report and submits it to the CO or OINC by the FSO. Record the inventory report in black or blue ink and document it on the Provision Inventory Report, CG-4261, or on a Standard Work Station computer program of proven accuracy with 10- or 12-point type. Line out and initial all errors. Erasing or "whiting out" are not allowed. Exhibit 8-7 contains instructions to complete the Provision Inventory Report.

   a. Types of Reports. There are three types of reports, each depending on their purpose.

      (1) End-of-the-Month Report. This report supports the monthly Coast Guard Dining Facility Operating Statement (CGDFOS), CG-2576, on Line 8. This report can show either a physical or book inventory. A physical inventory counts all items in inventory and compares them to the ledger or stock card's on-hand balance. The FSO performs a physical inventory at least quarterly for CGDFs using the perpetual inventory control system and once every month for CGDFs using the Purchase vs. Allowance inventory control system. The FSO conducts book inventories, which use ledger card balances, if physical inventories are impractical, e.g., rough seas, loaded for patrol, etc.; the CO must sign to approve book inventories on the monthly Provision Inventory Report, CG-4261.

      (2) Relief Report. The relief inventory supports the required operating statement when the FSO is relieved. Both the outgoing and incoming FSO witness a physical inventory and sign this report. The incoming FSO submits this report to the CO or OINC with the memorandum CGDFOS. For convenience, these reports may be held simultaneously with the required end-of-the-month report.

(3) Annual Audit Report. The annual audit reviews the integrity of the unit's inventory, cash management procedures, and procurement practices. This report is required every 12 months; it is advisable to conduct it simultaneously with a monthly CGDFOS. The unit CO or OINC may assign one or two commissioned, warrant, or chief petty officers that are not part of the unit's food service organization to complete the annual audit. The officer or chief petty officer witnessing the inventory verifies the prices, extensions, and total inventory value. The auditor(s) submits the audit report to the unit's CO or OINC for review and mails to Commandant (G-WKW) a copy, a letter listing any discrepancies and corrective actions, and copies of these documents as enclosures:

(a) Provision Inventory Report, CG-4261. The auditor will conduct a physical inventory; Exhibit 8-7 contains procedures for doing so. In addition to verifying the count, the auditor should verify prices of high-cost and high-turnover items (meats, seafood, milk, coffee, etc.) against the most recent purchase to ensure the correct prices and price averages were used.

(b) Change-Making Fund Audit Report. This report audits the change-making fund to ensure Government funds are properly managed. The report counts the cash on hand and compares it to the meal sale log and any other receipt documents. Besides verifying the cash on hand, the report audits the transmittals and serialized acknowledgement letters for each deposit received from CG Finance Center since the last report. Exhibit 8-8 contains procedures to audit the change-making fund.

(c) Procurement. The auditor reviews all commercial procurement for the last three months by contacting all vendors either by phone or letter to obtain the Coast Guard's current accounts payable and compares each account with the CG Finance Center to ensure all accounts are current. Also, all purchases or calls over $2,500 must have documents supporting competitive bidding.

b. Forms. The Audit Report uses the Provision Inventory Report, CG-4261, to document counts. Only an original is required. Completing the report updates these forms:

(1) Provision Ledger. In red ink, the auditor enters these three pieces of information on each card with a balance:

(a) Date. Date the inventory was completed.

(b) Inventory Type. Write PINV for physical inventory, BINV for book inventory, and VINV for verification and audit inventory.

(c) Balance. The balance on hand on that date.

(2) Adjustment Form. This form documents corrections to the inventory on the ledger cards. Clerical errors and weight adjustments are the acceptable types of adjustments.

c. Commanding Officer Review. The CO or OINC reviews the report and indicates review and approval by dating and signing Block F on the Provision Inventory Report, CG-4261, Page 5. The CO or OINC should check for these items:

(1) Legibility. Scan the report to ensure all entries are legible. Line out errors with a single line, correct them, and initial near the correction.

(2) Entries. Check these entries:

(a) High-Cost Items. Verify these items actually exist in the inventory.

(b) Half Items. The only authorized half items are weighed items; the report should not list half or partial boxes, containers, cases, etc.

(c) Assorted Items. Items such as assorted frozen pies, noodles, or salad dressings, etc., are not allowed or authorized unless the unit comes assorted from the vendor, e.g., one case containing one dozen bottles of salad dressing in the manufacturer's selection of five different flavors. Otherwise enter each of these items separately, e.g., blue cheese dressing, Italian dressing, French dressing, ranch dressing, etc.

(3) Extensions and Totals. Check the inventory for math errors. If totals indicate math errors may exist, have someone else verify the calculations.

(4) Inventory Balance. The auditor should check the inventory report totals against the last inventory balance on the Provision Inventory Control Record, CG-3469. The report's totals for this monthly report should fall within 5 percent higher or lower than the Provision Inventory Control Record's balance. Review all extensions, column totals, and grand total to correct any difference.

2. Coast Guard Dining Facility Operating Statement (CGDFOS). This report, CG-2576, describes the unit dining facility's financial condition, uncollected outstanding funds, organizations from which to obtain reimbursement, and other pertinent information. The three types of reports, regular, relief, and memorandum are all completed the same way but used for different purposes. All three are typed and documented on the CGDFOS, CG-2576, unless otherwise indicated. Exhibit 8-8 contains instructions on completing the CGDFOS. This information describes the three reports and their requirements.

a. Regular. This report provides accounting information to the CG Finance Center so it can charge the appropriate accounts for funds used. Prompt submission is required to ensure timely accounting. Commandant (G-WKW) also uses the CGDFOS for program management review and analysis.

(1) Submission. The FSO submits the original CGDFOS, CG-2576, with supporting documentation to the CG Finance Center (OGP), which must receive the package

by the 10th day of the next month. Submit the report promptly even if invoices or other supporting documents are unavailable.

(2) Format. Coast Guard cutters at sea and shore stations in remote areas unable to meet the normal due date must transmit this information to the CG Finance Center from the CGDFOS, CG-2576, by message and then submit the actual CGDFOS and document package to the CG Finance Center as soon as possible.

(a) CGDFOS Lines 2, 3, 5, 6, 7, 8, 11, 15, 16, 17, 18, 19, 20, 34, 37.

(b) Number of SMSs.

(c) Totals of Government purchases.

(d) Totals of commercial purchases.

(3) Supporting Documents. The statement package requires these forms to support the report, for unit files, and with the indicated distributions.

(a) CGDFOS, CG-2576. The FSO submits the original to the Finance Center (OGP), which then reviews and sends the copy to Commandant (G-WKW) for review; one copy remains for the unit's CGDF file.

(b) Summary Ration Memorandum, CG-3123. The FSO sends the original report to the CG Finance Center and retains one copy for the unit's file. If commuting rations to a private mess, the FSO may need an additional three copies: one each for the private mess file, the Finance Center for payment, and the unit CGDF file.

(c) Transfer of Stores, CG-2581. The unit keeps the original and one copy of the Issue/Sales Slip, CG-2581, after a transfer. The FSO puts the original in the unit's file and sends the copy to support the monthly CGDFOS Block I. The receiving unit receives two copies. It keeps one for its CGDF file and sends the other with its CGDFOS to support Block H.

(d) Reimbursable Issues, DD-1149. The FSO keeps the original for the unit CGDF file; gives one copy to the organization's local representative; and sends two copies with the CGDFOS plus one copy of the meal request notice or memo.

(e) Provision Inventory Report, CG-4261. Unless otherwise directed, submit one copy of the audit inventory report to Commandant (G-WKW). The FSO sends the audit report with either a regular or memorandum CGDFOS report.

b. Relief Statement. A relief CGDFOS report is required when the designated FSO is relieved. The relieving FSO submits the report to the CO or OINC as part of the regular monthly CGDF file. The two required supporting documents are a Provision Inventory Report and a Cash Audit Report.

c. Memorandum. The FSO completes a unit-level memorandum report for unit change of command and command-requested CGDF audits and submits the report to the CO or OINC for review. The FSO maintains memorandum reports in the monthly CGDF file. Exhibit 8-8 contains instructions to complete the report.

d. CGDFOS Review. The FSO should prepare and calculate the report as accurately as possible, review all supporting documents to ensure consistency with the CGDFOS; and then submit it to the unit CO or OINC, who reviews it, verifies the information, approves the CGDFOS, and returns it to the FSO, who then sends the CGDFOS to the CG Finance Center.

e. The Previous Month's Audited Report Figures. Use these lines from the last report.

Current Report Line		Must Match	Previous Report Line
1	Beginning Inventory	8	Ending Inventory
25	Unused Allowance from Last Report	26	Accumulated Unused Allowance at End of Report
28	Receivables, Beginning	39	Receivables CGDF to Collect
31	Cash on Hand, Beginning	35	Cash on Hand, End of Period
32	Cash in Transit, Beginning	36	Cash in Transit, End of Period

(2) Check CGDFOS Line 8 against the last entry on the Provision Inventory Control Record. These entries should be within the dollar limits established in Chapter 5, "Testing the Perpetual Inventory Control System."

(3) Line 14 should fall within a range of 66 to 95 percent, representing the ideal quantity of inventory for a 30-day stock level. If Line 14 is less than 50 percent, the unit has too much inventory on hand. Any amount greater than 100 percent represents an inventory of fewer than 30 days' worth of food. FSOs should be aware the ideal ratio depends on the situation when the inventory was taken.

(4) Check Line 24 with the last Column 11 entry on the Daily Ration Cost Record, CG-3471. These entries should fall within the dollar limits established in Chapter 5, "Testing the Perpetual Inventory Control System."

(5) Line 26 should fall within 10 percent more or less of Line 22 in the CGDFOS, (CG-2576) Remarks section.

(6) Add Block E, Sale of Subsistence Items, and Block F, Sale of Rations and Meals. Line 39 should not exceed this total. If it does, the CGDF has not collected an outstanding debt. All debts are due within five (5) working days after receipt. Explain any debts owed longer than 30 days in the remarks section of the CGDFOS, CG-2576.

f. Suspended Operations (Temporary Closing). If a unit must suspend its CGDF operations for any part of a month, the 10 percent maximum accumulated allowance does not apply for that month and will not until the next full month of operation.

g. Corrected Report CGFDOS, CG-2576. If a unit requires correction be made to a report already submitted, a corrected report is required. The FSO will make corrections, as needed, and clearly print "CORRECTED REPORT" at the tom of the amended operating statement. Corrected reports must be certified, dated, and signed by the FSO and CO/OINC. Any affected subsequent reports must be corrected, certified, dated, signed, and resubmitted as well.

C. Logs and Files.

The FSO will keep all records and logs together safely preserved for audit purposes. The unit retains all unit files for 24 months and all documents pertaining to cash, cash logs, credit sale of meals, or subsistence items for 36 months.

1. Purchase Orders. Keep blanket and regular purchase orders in files by purchase order numbers. Each file will contain all pertinent documents. On the right side of the folder put the procurement documents (SF-44, OF-347, and DD-1149) and call sheets (Blanket Purchase Agreements). On the left side put all delivery receipts with supporting competitive documents and credit memorandums.

2. Dining Facility Monthly File. The dining facility monthly file will contain all documents covering that month's transactions. File all items as listed below for audit purposes.

   a. Left Side. The left side will have all that month's purchase and cash documents.

      (1) CG Finance Center serial letter(s) acknowledging deposits received.

      (2) Transmittal letter(s) covering funds transmitted.

      (3) Individual Credit Account(s), CG-3476.

      (4) Issue/Sales Slip(s), CG-2581, Meals Sold and/or Meal Sign-in Sheet(s), CG-4901.

      (5) Reimbursable Issues, DD-1149.

      (6) Copies of procurement documents OF-347 and 348 and SF-44s.

      (7) Copies of BPA Call Record Sheets.

      (8) Copies of delivery, invoice, and receipt tickets.

      (9) Copies of suppliers' monthly statements.

      (10) Copies of Government-source shipping documents.

      (11) Received invoices covering transfers.

   b. Right Side. The right side contains all paperwork used to manage the facility.

      (1) CGDF Operating Statement, CG-2576.

(2) Basic Daily Food Allowance message.

(3) Summary Ration Memorandum, CG-3123.

(4) Daily Ration Cost Record, CG-3471.

(5) Daily Ration Memorandum, CG-3123.

(6) Provision Inventory Control Record, CG-3469.

(7) Flight or Special Meal Request, CG-4218.

(8) Issue/Sales Slip, CG-2581, Issues to CGDF.

(9) Issue/Sales Slip, CG-2581, Sale of Subsistence Items.

(10) Sales of Stores to Other Agencies.

(11) Provision Inventory Report, CG-4261.

(12) Report of Survey, CG-5269.

(13) Adjustment Form, CG-3114.

(14) CGDF Menus.

3. Cash Log. The official record of funds received and transmitted, which the FSO uses to track all cash transactions, including cash, checks, and money orders. The unit keeps the completed cash logs for 36 months after the last transaction. In black ink write the start and finish dates in the front of each cash log. The logs have six columns; they should show these headings and information:

   a. Date. The date entered represents the date the unit received the funds or forwarded billing.

   b. Explanation. Briefly describe the transaction. In this column enter change-making fund advances requiring the cashier's acknowledgement signature.

   c. Billed. Enter the dollar amount charged to activities or individuals for meal or store credit sales. Summarize wardroom meal sales on CG-2581, Issue/Sales Slip, instead of listing individually for each officer.

   d. Received. Enter the amount of funds received. For meal cash sales, the amount should include the change-making fund advance. Add the amount entered to the previous balance. Enter cashier's checks and money orders when purchasing them for later transmittal to the designated Sale of Meals Lock-box and deposit transfer to the Finance Center. The money orders' or cashier's checks' amount should show subtracted fees.

   e. Out. Enter the amount removed and used as the daily change-making fund. Enter funds transmitted to the designated Sale of Meals Lock-box from cash collected during the month. Document money order and cashier's check fees in this column and deducts them from the balance.

f. Balance. The balance represents the total of all cash, checks, and money orders the FSO holds.

4. Meal Pass. Units using meal passes for SIK identification will keep a log showing the meal pass number, the member's name, EMPLID number or Social Security Number, and the date issued.

D. Purchase vs. Allowance Paperwork for Small Units.

To reduce their paperwork, small dining facilities as defined in Chapter 1 may use Purchase vs. Allowance procedures instead of Perpetual Inventory if they buy most items frequently. The primary difference is in inventory control procedures. The Purchase vs. Allowance method does not require maintaining ledger cards, daily issues, or a Provision Inventory Control Record. This method assumes the unit purchases food against its daily allowance. Purchases must reflect what posted menus contain. If purchases are less than the daily allowance, the unit has a savings for the day; if more, it has a loss. Units using the Purchases vs. Allowance system must follow all Section 8.A. through 8.C. requirements with these exceptions:

1. Purchases. The FSO will total daily purchases and post the daily purchase total on the Daily Ration Cost Record, CG-3471, in Column 8. Line out "Consumed" and write in "Purchased."

2. Ration Credits. The Executive Officer or Executive Petty Officer (XO or XPO) documents daily ration credits on the Daily Ration Cost Record, CG-3471, if all enlisted members draw SIK and the unit sells meals infrequently. The FSO lists daily rations in CG-3471's Column 2; the XO or XPO initials them. The FSO calculates the cash sale differential and posts it in the Remarks section.

3. Inventory. The unit keeps minimal inventories of only seven (7) days' worth of requirements to support the menu. Units located in hurricane areas are exempt from the 7-day rule during hurricane season. Inventory item prices are the purchase price. Mark items with the purchase price for inventory purposes. At the end of each month the FSO completes a physical inventory report.

4. Open Galley. A CO or OINC can authorize an open galley if the unit uses the Purchase vs. Allowance inventory system. Open galley allows the duty section to prepare quick, easy meals for themselves in the absence of the Food Service Specialist(s). The FSO will charge duty section members not on SIK for one supper meal, consumed or not, for the open galley period. Members receiving a subsistence allowance to mess separately must not receive any food, cooked or raw, for free.

EXHIBIT 8-1. DAILY ISSUES.

A. Breakouts. Issuing food items to the CGDF starts with the daily menu. The approved menu is the CO's or OINC's direct order to the FSO on what to prepare. The day before, the Jack-of-the-Dust makes a rough breakout list on old, unused copies of the Issue/Sales Slip, CG-2581, or a logbook. The JOD then breaks out each item and, next to the rough break out entry, initials having issued the item. The next day after the food is prepared, he or she returns all usable items in their original containers into inventory and adjusts the issues for unused items. After adjusting the breakout list to reflect use, the FS designee posts the items to the ledger cards and documents them on the CG-2581.

B. Posting. Posting procedures adjust the ledger cards for issues, document issue costs on the CG-2581, and post the inventory totals on CG-3469 and cost control records on CG-3471.

1. Ledger Card Entries. When posting issues to the Provision Ledger, CG-4246, these entries are required.

   a. Date. Enter the date the items were used.

   b. Expenditure/CGDF. Enter the quantity issued.

   c. Balance. Enter the difference between the previous balance less the amount issued. This total must be the same actual amount in the storage spaces.

2. Issue/Sales Slip. The Issue/Sales Slip, CG-2581, is a multi-purpose numbered form. One of its uses is to document food items issued to the CGDF. These entries are required:

   a. Unit Name. Self explanatory.

   b. Date. Date the items were used. It must correspond with the menu date.

   c. Issued. The CGDF using the item(s).

   d. Type of Documentation. Mark the "Issue of Stores" block.

   e. Remarks. Indicate the number of pages if more than one, e.g., page 1 of 2 for page 1, page 2 of 2 for page 2, etc.

   f. Accounting Data. Leave blank.

   g. Item. Used to consecutively number the entries made, "1, 2, 3."

   h. Description. Name and specifically describe the food item used on the ledger card.

   i. Check Column. The FSO checks this to indicate he or she verified the item and it was correctly posted to the ledger card.

   j. Quantity. The quantity of the item.

   k. Unit. Enter the unit of issue for the items described, e.g., lb., oz., box, Bt., ea. etc.

   l. Unit Price. Enter the current unit price of the items described.

   m. Extension. Unit price times the quantity.

n. Issued. The Jack-of-the-Dust initials here.

o. Verified. The FSO initials to verify the correctness of the indicated entries.

p. Posted. The person posting the entries initials this block.

q. Received by. The signature of the Watch Captain or duty Food Service Specialist.

3. Provision Inventory Control Record. Entries on the Provision Inventory Control Record, CG-3469, may be made in pencil. These are required entries:

   a. Date. Enter each day the issue, sales, inventory gains, inventory losses, and receipts with the month and year indicated in the heading.

   b. Explanation. Enter the applicable name identifying the source of the transaction, e.g., "Cabin Mess, CGDF, Inventory Adjustment, Joe's Produce, 3 1-pound bags of carrots spoiled," etc.

   c. Document Number. When issuing, transferring, or selling food items enter the CG-2581 sequential number at the bottom. When receiving a purchase or transfer of food items enter each invoice or receipt number. When gaining inventory, enter each Adjustment Form number.

   d. Receipts (+). Enter all inventory purchases, receipts from other CG units, or any other inventory gains.

   e. Expenditures (-). Enter all inventory expenditures from issues and inventory adjustments (losses to inventory) including surveys, issues, and sales of subsistence items, transfer of subsistence items, or any other inventory loss.

   f. Balance. Enter the difference between the previous balance less the amount issued to obtain the inventory balance on hand.

4. Daily Ration Cost Record. Entries to the Daily Ration Cost Record, CG-3471, may be made in pencil. Post the total of the issues in Column 8, "Value of Stores Consumed" on the appropriate line in Column 1, "Date."

SAMPLE PROVISION LEDGER, CG-4246

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-4246 (Rev. 4-67)	PROVISION LEDGER					STOCK NUMBER NO STOCK NUMBER (SYSCO)				ARTICLE GREEN BEANS		
REMARKS #10 CAN		LOCATION DRY STORES		HIGH LIMIT 18	LOW LIMIT 6	PACKAGING DATA SIX CANS PER CASE			UNIT CN	UNIT PRICE 2.75		
DATE	RECEIPTS	EXPENDITURES				BALANCE	DATE	RECEIPTS	EXPENDITURES			BALANCE
		GEN'L MESS	CABIN	WARDROOM	OTHER				GEN'L MESS	CABIN	WARDROOM	OTHER	
01/15/00	18.00					18.00							
01/17/00		1.00				17.00							
01/20/00					2.00	15.00							
01/25/00		2.00				13.00							
													0.00

PREVIOUS EDITION MAY BE USED

Partial Ration Conversion Factor				
Meal	**# Sold x**	**Equivalent =**	**Rations**	**x BFDA ($5.42)**
Breakfasts	3	.20	.60	$ 3.25
Lunches	18	.40	7.20	$ 39.02
Suppers	5	.40	2.00	$ 10.84
		Total	9.80	$ 53.11

Cash Value of Meals Sold			
Meal	**# Sold x**	**Discounted Rate =**	**Column Line 4-A**
Breakfasts	3	$ 1.10	$ 3.30
Lunches	18	$ 2.10	$ 37.80
Suppers	5	$ 2.10	$ 10.50
		Cash Value	**$ 51.60**
		Ration Value	**$ 53.11**
From the Ration Value subtract the Cash Value to obtain the Difference; in this example, the unit will not claim any cash differential.			**– $ 1.51**
NOTE: If the sold meals' converted ration value is greater than the amount of cash collected, the unit has no cash difference to claim; but if the amount of cash collected is greater than the sold meals converted ration value, the unit may claim the difference as part of its operating allowance.			

b. Line A-5, Coast Guard Reserves (IDT). Line 5 is for drilling CG reservists not drawing full pay, allowances, or SIK, who are entitled to consume their regular meals inclusive within, one meal before, and one meal immediately after their orders unless the Reserve unit's CO, OINC, XO, or XPO otherwise endorses. The Meal Sign-in Sheet or Reserve unit's drill orders support the Line 5 figure and its Section B column.

c. Line A-6, Flight Rations. Flight Meal Requests, CG-4218, support these figures.

d. Line A-7, Coast Guard Auxiliarists. CG Auxiliarists' orders or Individual Credit Accounts, CG-3476, for two or more meals support this line.

e. Line A-8, Destitute Persons. The FSO maintains a separate Individual Credit Account, CG-3476, for each person unless the CO or OINC directs otherwise; these Accounts support this line.

f. Line A-9, Reimbursable Issues. A copy of the CO's or OINC's request letter or authorization supports this total.

g. Special Meal Supplements (SMSs). Total the number of SMSs and multiply this total by the current SMS rate listed in the BDFA message. List this amount and any cash differential in CG-3471's Column 12 and add it to the Column 7 ration value. Do not claim SMSs for flight meals or when operating during general quarters drills.

h. Subsisted-in-Kind Credits. Determine Section A's Lines 1 to 3 for Subsisted-in-Kind (SIK) by adding all personnel reporting in and subtracting those departing from the previous day's total for each line. Claim one SIK credit for each entitled person, provided the CGDF served at least one meal for the day the member reported or departed on PCS orders, leave, compensatory absence, or unauthorized absence, or was hospitalized.

EXHIBIT 8-12. SAMPLE TANSMITTLAL OF CGDF FUNDS LETTER TO COLLECTION CLERK USCG FINCEN DESIGNATED SALE OF MEALS LOCK-BOX

.

U.S. Department of Homeland Security

United States Coast Guard

Commanding Officer
Coast Guard Unit

Street address
City and State
Phone:
Fax:

4061
1 Apr 03

MEMORANDUM

From: Commanding Officer,
Coast Guard unit

Signature is above the name.

To: Collection Clerk, Finance Center

Subj: TRANSMITTAL OF CGDF FUNDS

Note: Letter is mailed to designated Sale of meals Lock-Box

Ref: Coast Guard Food Service Manual, COMDTINST M4061.5, Change-2.

1. The following proceeds from sale of meals and subsistence items from the Coast Guard Dining Facility are hereby transmitted in accordance with reference (a).

Date:
Unit Name: Address:
City, State, and Zip Code:
P.O.C.: Food Service Officer
Phone Number: E-Mail Address:
Customer Account Number: 3SFXXXXX

3SF plus last five digits of Unit OPFAC

SSN or EMPLID is mandatory for each member

Check or money order number	Name	SSN or EMPLID	Amount
0009	LT I. B. Name	9871236	200.00
123	ENS T. B. Name	6547894	50.00
121	Unit MWR funds		65.00
1225	Chief Petty Officers Association		85.00
456	Mr. E. B Name	123-15-6789	123.00
1008	CWO I. M. Old	987-65-4321	6.00
321	LTJG I. M. Young	1234567	99.00
Total Remitted			628.00

No more than 50 checks or money orders per transmittal

2. Summary of total Remittance:

Fiscal year 2 digits.

Month 2 digits.

Collection for:	02 09	
Collection for:	02 10	428.00

# Indicates the end of the memo.

#

Note: Contract sale of meals payments should be remitted separately from dining facility sale of meals. The customer account number is 3SFCONTRACTSOM and you must cite the contract number.

CHAPTER 9. PRIVATE MESSES AFLOAT. 9-i

A. POLICY. 1

1. Purpose. 1
2. Requirements. 1
3. Scope of Operation. 1
4. PMA Types. 1
5. PMA Duties and Responsibilities. 1
6. Full-Pantry PMA. 1
7. Authorizing PMA Options. 2
8. Financing. 2
9. Procuring Subsistence Items or Meals. 2

B. Commuting Subsistence-in-Kind Allowances. 3

1. Authority. 3
2. Value of Commuted Rations. 3
3. Commuting Rations. 3
4. Documentation. 3
5. Scheduling and Payment. 5

C. Assigning Dining Facility Ration Allowances. 5

1. Scope. 5
2. Assignment Procedure. 5
3. FSO Action. 5
4. Finance Center Action. 5

EXHIBIT 9-1. SAMPLE PRIVATE MESS AFLOAT (PMA) BILLING FORM 6
EXHIBIT 9-2. SAMPLE PRIVATE MESS AFLOAT (PMA) CREDIT ACCOUNT 8
EXHIBIT 9-3. SAMPLE INDIVIDUAL CREDIT ACCOUNT, CG-3476 10
EXHIBIT 9-4. SAMPLE SALE OF FOOD ITEMS TO PRIVATE MESS AFLOAT (PMA), ISSUE/SALES SLIP, CG-2581 11
EXHIBIT 9-5. SAMPLE RATION MEMORANDUM FOR COMMUTED RATIONS, CG-3123 12

a. Purchasing Authorization. When prepared meal purchases are authorized, the mess treasurer also may purchase food items that do not directly form part of a purchased meal, such as baked goods, desserts, ice cream, sugar, coffee, condiments, and other food items. A PMA must document all subsistence item procurements, on an itemized Issue/Sales Slip, CG-2581, or an invoice from commercial sources; see Exhibit 9-4.

B. Commuting Subsisted-in-Kind Allowances.

1. Authority. The Coast Guard Finance Center reimburses a full- or partial-pantry PMA partial rations for meals the PMA provides to Coast Guard cadets embarked on summer cruises and meals the FSs and mess attendants assigned to the PMA must purchase from it.

2. Value of Commuted Rations. The Finance Center pays for rations commuted from the CGDF to the PMA at the CGDF's rate for BDFA on the date the meals were provided.

3. Commuting Rations. At month-end the PMA treasurer commutes rations for assigned personnel, including Food Service Specialists, mess attendants, and cadets. The CGDF documents meals provided during the month to Enlisted Basic Allowance for Subsistence (ENL BAS) members assigned to the PMA on an Individual Credit Account, CG-3476, in the same manner as Chapter 8 details for meal credit sales; the CO verifies the CG-3476. The CGDF gives the PMA one copy and keeps the original in the unit CGDF file. The CGDF or PMA can claim only breakfast, lunch, and supper. A PMA occasionally may close while the CO is on TAD, leave, or liberty or for any other reason and assigned members will be unable to consume a meal from the PMA. In such instances, at month-end the CGDF must claim rations or partial rations in the normal manner. The FSO converts meals as partial rations and does not round them to whole rations, which may result in a decimal equivalent for the commuted rations and regular issues on the summary Ration Memorandum and the Operating Statement's Lines 15 to 17. The Finance Center reimburses the CGDF at the BDFA rate on the dates it provided the meal(s).

4. Documentation. The PMA documents rations commuted to it on a separate Ration Memorandum, CG-3123, drawn in favor of the PMA. The treasurer prepares the CG-3123 and sends the original and one copy to the CG Finance Center. Both the CGDF and PMA retain one copy in their unit files. Exhibit 9-5 is a sample CG-3123. Fill out block entries and line items as follows:

   a. Heading Blocks.

      (1) Name and Number. Insert unit name and operating facility (OPFAC) number.

      (2) Type of Memorandum. Check the Authorization for Commutation of Rations PMA block. Designate the payee's and PMA's names in Section C, Block 6.

      (3) Date. Preparation date is optional.

(4) CGDF Class. When rations are commuted on the basis of the CGDF's BDFA, note the CGDF's class.

(5) Period Covered. The dates the ration entitlement period began and ended.

(6) Rate(s). At the top of the column(s) in the Number of Rations Allowed block, insert rate(s) at which commuting rations, using a separate column for each BDFA rate. Show the inclusive dates each rate applies beside or beneath the monetary rate, e.g., $5.00/l-4. In the Remarks block explain any additional allowances, e.g., Operating Supplement 2 when operating north of 50° North.

b. Section A. Enter rations the CGDF provided to the PMA as regular issues on Line A-l. List rations under the BDFA when provided.

c. Section C. Use Section C to document the rations commuted to the PMA.

(1) Rations Allowed. Write the number of rations allowed for each category of personnel in the applicable column(s), each of which corresponds to the columns in Section A. Lines 1 and 2 include preprinted captions for FS and Subsisted-in-Kind (SIK) personnel (assigned mess attendants and cadets).

(2) Total(s). When using two or more lines to list Line Items 1 or 2, add the lines and enter the total on Line 3. If using only one line in Lines 1 or 2, Line 3 may be left blank. Similarly, if using only one rate column for Columns A through C, a Column E total entry is not required for Lines 1 through 3.

(3) Value of Rations. Enter the value of the total number of rations at each rate, i.e., the number of rations times applicable monetary rate, on Line 4 in the applicable column.

(4) Total Amount. The total is the sum of all monetary entries in the individual rate columns, Line 4. Enter the total amount commuted on Line 5, Column E.

(5) Payee. Write the payee—the PMA's name and treasurer—for the commuted rations in Block 6.

(6) Accounting Data. Finance and supply officers, if present, enter the appropriation, allotment operating guide, cost code, and object account in Block 7. Units without such officers may leave Block 7 blank.

(7) Remarks. Explain any entitlement to special ration rates, etc.

(8) Signature. To authorize commuting rations to a PMA, the CO or his or her designee signs the CG-3123's Signature block, including name, grade, and title.