U.S. Department of
Homeland Security

United States
Coast Guard

COAST GUARD FOOD SERVICE MANUAL CHANGE-TWO

COMDTINST M4061.5, CH-2

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

Commandant
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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					
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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
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Ce: Philadelphia, Portland, and Valdez
Cn: New York
Cv: Attu Island, Port Clarence, St. Paul Island, and Shoal Cove
Do: DSCP Philadelphia (FCG)

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COMDTNOTE 4061
FEB 12 2001

COMMANDANT NOTICE 4061 CANCELLED: FEB 11 2002

Subj: CH-1 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.

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

Chapter	Change
1. Exhibit 1	Change title of FS Force Manager to FS Rating Force Master Chief
3.D.9	Rebate Checks, Surcharges, and State and Local taxes moved to section D General Purchase Instructions

DISTRIBUTION – SDL No. 139

	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
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Chapter	Change

3.D.9.b	Incorporates an additional option to add DSCP Prime Vendor and DECA commissary surcharge to the food item unit price when posting to ledger or stock cards.
6.F.2	Deletes the requirement for the FSO to provide accounting information with the Adjustment Form CG-3114
6.F.2.b	Deletes the option of charging the DECA Commissary and DSCP Prime Vendor surcharges to the units OG –30 fund.
7.C.3.a.1	Defines partial rations claimed for Coast Guard reserve members. Requirement to forward a copy of the summary Ration Memorandum CG-3123 with Reserve rations claimed to the appropriate ISC (pf)
7.C.3.B. (4)	Incorporates policy requiring to charge enlisted personnel assigned temporary additional duty (TAD) to a U. S. Government vessel (3) meals per day (*whether eaten or not*) at the discount meal rate with the exception while vessel is berthed, departure, and arrival date.
7.C.3.B. (7)	Incorporates policy requiring Officers utilizing the Restricted pantry option, Private Mess Afloat (PMA) to purchase a minimum of one lunch or supper (*whether eaten or not*) at the discount meal rate with the exception while vessel is berthed, departure, and arrival date.
7. Exhibit 7-3	Defines authorized CGDF patrons for Standard and Discount Meal rates.
7. Exhibit 7-4	FY 2001 Food Service Meal Rates and definitions of Ration Conversion Factors (RCCF)
8.C.3	Cash log to track all transactions. Including cash, checks and money orders.
9.A.7.A	Restricted pantry PMA members must purchase a minimum of one lunch or supper (*whether eaten or not*) at the discount meal rate.

4. PROCEDURES. Remove and insert pages.

Remove	Insert/Add
1-5 and 1-6	1-5 and 1-6
3-i	3-i
3-1 through 3-8	3-1 through 3-8
6-5 and 6-6	6-5 and 6-6
6-11 and 6-12	6-11 and 6-12
7-i	7-i
7-5 through 7-16	7-5 through 7-17
7-21 and 7-22	7-21 through 7-25
8-15 and 8-16	8-15 and 8-16
9-1 and 2	9-1 and 2

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) CH-1 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)

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COMDTINST M4061.5
AUG 2, 2000

COMMANDANT INSTRUCTION M4061.5

Subj: COAST GUARD FOOD SERVICE MANUAL

1. PURPOSE. This Manual 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 logistics 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.

3. DIRECTIVES AFFECTED. Coast Guard Subsistence Manual, COMDTINST M4061.3C is cancelled.

4. DISCUSSION. This revision incorporates Food Service Program responsibilities, defines management activities and responsibility, and includes Commandant (G-WK), (G-O), and (G-WK) messages from 1992 through 1994 amending the Subsistence Manual, COMDTINST M4061.3C. Enclosure (1) itemizes these changes.

5. FORMS AVAILABILITY. Enclosure (2) lists the forms this Manual requires.

6. REPORTS. Submit monthly Coast Guard Dining Facility Operating Statements, CG-2576, and Ration Memorandum, CG-3123, to Commanding Officer, USCG Finance Center, as stated in Chapter 8, Coast Guard Food Service Manual, COMDTINST M4061.5.

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

Encl: (1) Table of changes
(2) Required forms

Non-Standard Distribution:

B:c MLCLANT, MLCPAC (6 extra)
C:a Cape Cod, Miami, Clearwater, Traverse City, Barbers Point (3), San Diego (1)
C:b Humboldt Bay, Sitka, Kodiak (Cordova)
C:d South Portland, Southwest Harbor, St. Louis, Charleston, Mayport, Miami, San Juan, Galveston, Milwaukee, Honolulu (3), Fort Macon, Sault Ste. Marie, Ketchikan (1)
C:e Valdez
C:i Woods Hole, Eastport, Burlington, New Haven, New York, Cape May, Curtis Bay, Chincoteague, Coinjock, Portsmouth, Key West, Pensacola, New Canal, Panama City, Mobile, Alexandria, Sault Ste. Marie, Marquette, Milwaukee, Bayfield, Buffalo, Harbor Beach, Toledo, Plum Island, Niagara, Channel Island Harbor, San Diego, Los Angeles/Long Beach, Bodega Bay, Rio Vista, Mare Island, Lake Tahoe, Depoe Bay, Kennewick, Bellingham, Seattle, Hauai, Juneau
C:q New Orleans, San Francisco
C:v Port Clarence, St. Paul Island, Shoal Cove
D:o DSCP Philadelphia

The table below shows the major content changes to COMDTINST M4061.5; it does not contain editorial changes to correct spelling and grammar.

Section	**Change**
1.D.4.	Incorporates travel subsistence allowance from Commandant (G-WPM).
1.D.5.	When a CG cutter contracts for catered meals, requires the contracting officer to account for meals provided and collect from officers if the contract includes officers' meals. Requires the contracting officer to delegate primarily to the unit Food Service Officer to bill, collect, and transmit funds collected from paying officers.
2.B.1.b., c., and d.	Provides adequate cash storage containers in accordance with the Physical Security Manual, COMDTINST M5530.1 (series).
2.B.2.g.	Incorporates policy requiring an XO or XPO to review and monitor the Daily Ration Cost Record, CG-3471, if a dining facility has on-going financial difficulties.
2.B.4.b.(6), (16)	Incorporates policy of FSO's liability for Government funds in his or her possession.
3.A.1.	Updates referenced COMDTINSTs and CG Finance Center Standard Operating Procedures.
3.B.1	Incorporates new policy authorizing designated Food Service Specialists to place calls exceeding $2,500 in accordance with the revised Small Purchase Handbook, COMDTINST M4200.13.
3.C.3.c.	Incorporates using the Government Commercial Credit Card as an option to procure food service items.
3.D.2	Excludes using supply funds to procure bottled water for cooking.
3.D.3.f	Defines when a CO or OINC may authorize purchasing prepared meals.
3.D.8	Establishes procurement policy on authorized bottled products when listed as an integral part of the meal plan or menu.
3.G.2	Updates policy on cash purchases of food service items in accordance with the Certifying and Disbursing Manual, COMDTINST M7210.1B
4.G., H.	Establishes policy on foreign waste disposal requirements at sea, handling food of foreign origin, purchases in a foreign port, and the procedures USDA requires before returning to the U.S. contiguous zone.
5.C.5.	Clarifies rounding procedures.
5.F.	Combines the annual audit and verification inventory into one annual audit report.
6.E.	Clarifies who provides AFC-30 funding to reimburse the supply fund for surveys.

6.F.1.a.	Incorporates policy for surveying food service items damaged or spoiled due to mechanical failure for any dollar amount.
6.F.3.	Establishes policy and procedure for the Coast Guard Food Recovery and Gleaning Program.
7.A.3.a.	Clarifies policy on when a cutter is authorized OPSUP 1 within the homeport area.
7.B.7.a.	Clarifies who provides AFC-30 funding to liquidate deficits.
7.C.3.a.(3)	Clarifies that the unit AFC-30 funding is responsible for these charges if no accounting line is provided by area, district, or MLC`
7.C.3.a.(1)	Clarifies ration policy for CG Reservists and Auxiliarists. and (2).
7.C.3.b.(1)(d).	Clarifies alternate messing.
7.c.3.b.(2)(a) and (b).	Clarifies meal rate categories for authorized patrons.
7.C.b.(7)	Clarifies policy for change of commands and the amount of funding from Rations-in-Kind personnel a CO or OINC is authorized to use.
7.C.3.b.(8)(a).	Establishes policy to store cash collected from meal and store sales in accordance with the Physical Security Manual, COMDTINST M5530.1 (series).
7.C.3.c.	Clarifies how to handle reimbursable issue rations on Coast Guard Dining Facility Operating Statement, CG-2576.
7.C.3.c.(2)(g).	Provides food service items to foreign nationals.
7.C.3.c.(2)(i).	Establishes policy to provide meals to international students on invitational orders.
7.C.3.c.(2)(j).	Establishes policy to provide meals to students from a student externship program.
7.C.4.b.(4)	Establishes policy to charge members under the restricted-pantry option Private Mess Afloat. PMA members must purchase all meals at the discounted rate each complete day the vessel is underway except on departure and arrival date.
7.C.4.c	Establishes policy to handle U.S. Navy Fleet Training Group ship-riders.
Enclosure 7.2.	Incorporates alternative messing availability and meal categories for authorized patrons.
8.A.	Clarifies requirement for Food Service Specialist(s) staffing CGDF to maintain unit CGDF files for 36 months.
8.A.2.d.(2)	Establishes procedures to handle and transmit cash and mail funds to the designated Sale of Meals Lock-box.

8.A.2.d.(3)	Requires CG Finance Center to provide the unit with a serialized CG letter of acknowledgement for funds transmitted to designated Sale of Meals Lock-box.
8.B.2.g	Establishes policy for submitting Corrected Report (CGFOS CG-2576)
10.B.11	Requires Food Service Assistance and Training Teams (FSAT) to submit trip reports of units visited to Commandant (G-WKW)

Required Forms, COMDTINST M4061.5		
Location	**Form Number**	**Form Title**
6.	CG-5269	Report of Survey
6.	CG-3114	Adjustment Form
8.	CG-4246	Provision Ledger
8.	CG-2581	Issue/Sales Slip
8.	CG-3469	Provision Inventory Control Record
8.	CG-3471	Daily Ration Cost Record
8.	CG-4901	Meal Sign-in Sheet
8.	*CG-3476	Individual Credit Account
8.	DD-1149	Requisition and Invoice/Shipping Document
8.	CG-3123	Ration Memorandum
8.	CG-4261	Provision Inventory Report
8.	CG-2576	Coast Guard Dining Facility Operating Statement
8.	CG-4971**	Custodian's Count of Cash on Hand
8.	NAVSUP-766	Stock Record Card

- All forms can be obtained from Jet Form filler forms unless otherwise noted.
- CG-3476 (REV. 3-85) SN 7530-00-F014310 can be obtained from USCG Engineering Logistic Center Baltimore Md.
- ** NAVSUP FORM 766 (REV. 12-62) S/N 0108-LF-502-0002 can be obtained from the Navy

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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. **2-i**

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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 3. PROCUREMENT. 3-i

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CHAPTER 3. PROCUREMENT.

A. Coast Guard Food Service Procurement Program.

1. Procurement Policy. The procurement program aims to obtain quality foods from the most economical source with timely delivery. Food Service Officers (FSOs) must follow policies and procedures when procuring food items. These sources contain relevant laws, regulations, or instructions:

   a. Federal Acquisition Regulations (FAR), Volumes I and II.

   b. Department of Transportation Acquisition Regulations.

   c. Coast Guard Acquisition Procedures (CGAP), COMDTINST M4200.19 (series).

   d. Simplified Acquisition Procedures Handbook, COMDTINST M4200.13 (series).

   e. Supply Policy and Procedures Manual, COMDTINST M4400.19 (series).

   f. Certifying and Disbursing Manual, COMDTINST M7210.1 (series).

   g. Coast Guard Finance Center Standard Operating Procedures, FINCENSTFINST M7000.l (series).

2. Conduct. Every person charged with the responsibility of procuring food items must always act competently, fairly, and impartially. An individual may NEVER undertake under any circumstances a food procurement action that could jeopardize the Coast Guard's best interests or integrity.

B. Authority to Procure Food Items.

1. Basic Authority. Only the Head of Contracting Activity (HCA) serving a unit can delegate procurement authority to individuals. Units should check with their respective HCA for qualifications, requirements, and levels of authority.

   a. Calls Less Than $2,500. The unit Contracting Officer (KO) may designate Food Service Specialists (FSs) as authorized Blanket Purchase Agreement (BPA) callers for purchases up to $2,500.

   b. Calls More Than $2,500. An FS assigned to a cutter who is an authorized BPA caller for food items may make purchases in amounts up to $25,000. The FS first must have a BPA Instruction Letter complying with the Simplified Acquisition Procedures Handbook, COMDTINST M4200.13 (series), from the Contracting Officer. The KO places the Instruction Letter, signed by both the FS and KO, in the applicable BPA and CGDF file(s).

2. Emergency Procurement. For emergency food procurement of $500 or more paid from the Imprest Fund, see the Certifying and Disbursing Manual, COMDTINST M7210.1 (series).

C. Supply Sources.

1. Planning. When purchasing and replenishing food items, the FSO must consider these factors:

   a. Advance planning.

   b. Selecting supply sources.

   c. CGDF location and size.

   d. Accessibility to Government supply activities.

   e. Availability of transportation.

   f. Shipping costs.

   g. Operational schedules.

   h. Indefinite delivery contracts.

2. Government Sources.

   a. General. Government supply activities normally charge the most economical prices for food items. Except for units operating in remote areas, the Coast Guard does not consider Coast Guard Exchange System (CGES)-operated mini-markets or grocery sections an economical source of supply. CGDFs can make purchases from the same vendor as the CGES market and eliminate the markup.

   b. Sources. When practical procure food items from Government sources, including:

      (1) Defense Supply Center Philadelphia (DSCP) under the Prime Vendor Program

      (2) Defense Commissary Agencies (DECA)

      (3) Other CGDFs (by transferring food items).

      (4) Department of Defense (DoD) supply activities.

      (5) Other Government dining facilities.

3. Commercial Sources.

a. Indefinite Delivery Contracts. An authorized Contracting Officer and other Government contracting agencies enter into Indefinite Delivery Contracts with commercial suppliers to obtain local bakery and dairy products, fresh fruits and vegetables, seafood, and other perishable items. Indefinite Delivery Contracts are mandatory for commercial purchases in these circumstances:

(1) Authorized at the port or area where delivery is required.

(2) Requirements are at least as great as any minimum quantity stipulated in the contract.

(3) Vendors can deliver in time to meet operational commitments.

(4) The CGDF can obtain the required foods more economically under an Indefinite Delivery Contract than from a Government supply source.

b. Open Market. When it is impractical to obtain foods from the sources above, purchasing in the open market is authorized. The CGDF must make purchases under competitive conditions to ensure quality procurement at the most economical prices. The FSO must justify purchases made without competition.

c. Government-wide Commercial Credit Card—IMPAC (International Merchant Purchase Authorization Card). An optional method to pay for small purchases based on individual cardholders' procurement authority; this card can be used in lieu of methods such as cash, Blanket Purchase Agreements, SF-44s, and purchase orders. See Finance Center Standard Operating Procedures, FINCENSTFINST M7000.1 (series).

4. Emergency Procurement

a. Policy. The Coast Guard supply system requires area and district commanders, commanders of maintenance and logistics commands, and unit COs to maintain supplies in a state of readiness capable of immediate assumption of emergency operations with the Department of Defense. The Supply Policy and Procedures Manual, COMDTINST M4400.19 (series), contains guidelines for maintaining supply readiness.

b. Procedure. When normal food procurement procedures are disrupted due to a national emergency or disaster, CGDFs are authorized to transmit emergency narrative Military Standard Requisitioning and Issue Procedure (MILSTRIP) message or telephoned requisitions to DSCP. The Supply Policy and Procedures Manual noted above also contains procedures for emergency requisitioning.

D. General Purchase Instructions.

1. Authorized Food Items. The Federal Supply Catalog (FSC), Group 89, lists foods authorized for CGDF use. Procuring lower grades or qualities than FSC Group 89 specifies is not authorized.

2. Non-Authorized Items. Do not purchase non-food items, e.g., tobacco products, chewing gum, alcoholic beverages, etc., from food funds. Purchase general store items, e.g., napkins, paper cups, cleaning materials, etc., CO_2 for the soda dispenser, ice, charcoal, bottled water for cooking and cleaning, and emergency rations with AFC-30 funds; do not carry them on the CGDF inventory.

3. Restrictions.

   a. Competition. Competition is fundamental in procurement to assure the Government reasonable, economical prices. Obtain the maximum competition practical for all purchases. Satisfying the competition requirements for a large purchase is just as important when making a small purchase.

   b. Meats and Meat Products. Meats or meat-food products bought for use in the continental United States must bear the U.S. Department of Agriculture (USDA) stamp or label indicating they have been "U.S. Inspected and Passed."

   c. Foreign Products. Food items procured from foreign ports must be consumed before reaching the U.S. Contiguous Zone (12-mile limit). The USDA and some states may impose quarantine or other restrictive orders on foods procured in foreign ports. For foreign supply sources and waste disposal requirements, see Chapter 4.G.

   d. Seafood. In accordance with specific quality regulations promulgated by the U.S. Department of Commerce, seafood must bear State or other regulatory authority certificate numbers indicating it was processed under proper sanitary conditions and is certified as a safe, wholesome product.

   e. Fresh Fruits and Vegetables. Do not buy fruits and vegetables normally eaten raw in areas infected with cholera or fertilized with night soil (human waste). Fresh fruits and vegetables are more economical when procured in season. For domestic fruit and vegetable seasonal availability, see the Food Service Practical Handbook, COMDTPUB P4061.4 (series).

   f. Prepared Meals. CGDFs are not authorized to purchase entire prepared meals from commercial sources. A CO or OINC is authorized to procure meal components, e.g., macaroni salad, coleslaw, potato salad, etc., for special functions such as store sales for changes of command, unit picnics, FS personnel shortages, or at other times deemed necessary. This should be an uncommon practice for everyday food

preparation at CGDFs, since it defeats the purpose of the CGDF and is expensive. Refer questionable items to Commandant (G-WKW).

g. Beverage and Food Dispensers. Do not purchase, rent, or lease dispensing devices for beverages or food items using CGDF Supply Funds; use AFC-30 operating funds to buy such dispensers or equipment. Do not contract for, purchase, or accept equipment at any expense to the Government for any dispenser that restricts its use to a particular brand of item. A unit may accept a beverage or food dispenser from a Government-negotiated contract source for that particular food brand item, i. e., Prime Vendor Program, DSCP, etc.

4. Milk, Milk Products, and Frozen Desserts.

a. General. CGDFs are required to buy milk, milk products, and frozen desserts only from approved sources. District commanders will provide a list of approved sources to all units, including headquarters units, located in their district's geographic limits.

b. Definitions.

(1) Milk and Milk Products. This category includes fluid whole, flavored, skim, reconstituted, and shelf-stable (UHT) milk; buttermilk; milk beverages; cream; cheese, tofu, and cheese products; and cream-style yogurt.

(2) Frozen Desserts. This category includes ice cream, frozen custard and yogurt, ice milk, sherbet, and similar products.

c. District Commanders' Action.

(1) Determining Approved Sources. Army Veterinary Services furnishes district commanders a current list of approved sources of milk, milk products, and frozen desserts.

(2) Procedure. To ensure sanitary supervision of milk, milk product, and frozen dessert sources, district commanders must:

(a) Maintain liaison with Army Veterinary Services within or nearest to their district's geographic limits.

(b) On receiving the approved source list, issue applicable portions to district and headquarters CGDFs within the district.

(c) If awarding a term contract to a supplier not included on the current approved source list, send a copy of the contract and a request for inspection to the appropriate Veterinary Inspection Office.

(d) If evidence exists supply sources are unsatisfactory, ensure Army Veterinary Services provides sanitary supervision without charge. If the Veterinary

Inspection Office must incur travel and per diem costs to provide such services, request instructions from Commandant (G-WKS).

5. Specifications. FSC Group 89 provides specifications and interim purchase descriptions for food items. These specifications and descriptions are required when practical in preparing Indefinite Delivery Contracts for domestic use and other procurement actions.

6. Infected Areas. Obtain the medical officer's approval before procuring food items in an infected area.

7. Soft Drinks. Liquid beverage bases (syrups) and bottled or canned soft drinks obtained from Government or commercial supply sources are authorized.

8. Water. COs and OINCs may authorize purchases of bottled spring water, carbonated flavored waters, etc., in individual serving-sized bottles up to one liter only as beverage items listed on the weekly menu and as an integral part of the meal plan or menu. Refer questionable cases to Commandant (G-WKW)

9. Rebate Checks, Surcharges, and State and Local Taxes.

   a. Rebates. Do not use vendors' rebate checks, gift certificates, or other compensation as a competitive consideration in establishing commercial supply sources. Send redeemable certificates accumulated due to purchases to the designated Sale of Meals Lock-box (separately from collections, resulting from CGDF cash sales) with a transmittal letter, explaining the rebate. If a rebate check is received as a result of an overpayment, the check should be forwarded to the designated Sale of Meals Lock-box with a transmittal letter explaining the overpayment. Units should not recognize gains resulting from rebates. The FSO shall not document (acknowledge) rebate collections on the Coast Guard Dining Facility Operating Statement (CGDFOS), CG-2576, line 34.

   b. Commissaries' and DSCP Prime Vendors' Surcharges. Purchases from Defense Commissary Agencies (DECA) and DSCP Prime Vendor may include a surcharge, a fixed percentage of the purchase, which may be shown as a separate charge on the purchase order or delivery receipt. When posting the items' price in the ledger or stock cards, you may add the surcharge to the items' unit price. If you elect to not incorporate the surcharge in the cost of the food items you may deduct the surcharge from inventory on the Provision Inventory Control Record, CG-3469, documented on an Adjustment Form, CG-3114 maintained in the unit monthly file.

   c. State and Local Taxes. Generally items purchased for the Coast Guard's exclusive use are exempt from State and local taxes. Make small purchases exclusive of State and local taxes unless otherwise directed. When the vendor requires tax exemption certificates or refuses to sell exclusive of State and local taxes, notify Commandant (G-LPL)

10. Purchases for Private Messes Afloat.

a. Food Items Authorized for Coast Guard Dining Facility Use. A Coast Guard Dining Facility (CGDF) may procure and stock food items authorized by FSC Group 89 for subsequent sale to a Private Mess Afloat (PMA) as required.

b. Food Items Not Authorized for CGDF Use. The CGDF may procure food items not authorized by FSC Group 89 for immediate sale to a PMA, but the PMA cannot return these items to the CGDF for credit. If requested, the CGDF may hold food service items for extended deployments if storage space is available, but must not carry these items in the CGDF inventory.

E. Documenting Procurement.

1. General. Documentation requirements for subsistence procurement are identical to those in the Simplified Acquisition Procedures Handbook, COMDTINST M4200.13E (series), Coast Guard Acquisition Procedures, COMDTINST M4200.19E (series), and Coast Guard Finance Center Standard Operating Procedures, FINCENSTFINST M7000.l (series). Maintain a complete file of each procurement action for pricing information to substantiate entries on the stock records and the CGDF Operating Statement, CG-2576.

2. Chargeable Fund. Charge food service procurements to the Coast Guard Supply Fund (SF) (Supply Account 82). The FSO is not required to obligate the Supply Fund in advance.

F. Settling Accounts.

1. Responsibility. The FSO is responsible for obtaining and submitting all required documents to settle accounts.

2. Vessel Leaving Port. The FSO must obtain and process purchase invoices before departure.

3. Certification. Sample certification stamp signed by the FSO or designee.

THIS CERTIFIES ALL FOOD SERVICE ITEMS ON THIS INVOICE CONFORM TO SPECIFICATIONS AND PURCHASE DESCRIPTIONS, ARE PACKAGED AND PRESERVED PROPERLY IN THE CORRECT QUANTITIES OF SATISFACTORY QUALITY, AND IN ALL RESPECTS ARE FIT FOR HUMAN CONSUMPTION.

SIGNATURE
DATE

G. Purchasing Subsistence Items for Cash.

1. Scope. Units without cash disbursing facilities may find it necessary to purchase food service items for cash when scheduled for deployment where credit purchases may not be feasible. If cash purchases will be necessary follow these procedures:

   a. Request. By letter to FINCEN (CL) request him or her to designate a unit member a Class A (Limited) cashier and estimate the dollar amount that will be needed to purchase food service items during deployment. Follow the instructions listed in the Certifying and Disbursing Manual, COMDTINST M7210.1 (series).

   b. Amount Needed. To find the dollar amount needed, estimate the quantity and cost of food service items that will need replenishing during deployment.

   c. Foreign Purchases. Allow for any difference in the valuation of foreign currency used for purchases. See the Certifying and Disbursing Manual, COMDTINST M7210.1 (series).

2. Emergency Cash Disbursements. For Emergency Cash Disbursements for subsistence items up to $500 from the Imprest Fund, follow the instructions in the Certifying and Disbursing Manual, COMDTINST M7210.1 (series). Using imprest funds to purchase food service items from commissaries is prohibited.

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CHAPTER 4 RECEIPTS.

A. Anticipating Receipts.

1. General. Anticipate receiving food items by noting delivery dates on requisitions or order shipment notices. Before actually physically receiving food items, the Jack-of-the-Dust must notify the FSO to ensure he or she can inspect goods and storage spaces are available. The Executive Officer (XO) must detail working parties as necessary to unload deliveries.

2. Using Space Efficiently. Using storage space efficiently requires careful planning before receiving food items, a thorough knowledge of all storage spaces (including cubic capacity and weight limitations), and proper supervision of storage operations. The physical arrangement of storage spaces varies by unit type and class. Storage plans must ensure optimum use of available storage capacity, easy access, and orderly arrangement to facilitate issue and inventory, along with food items' security and safety. ***Do NOT store hazardous materials in the same space.***

3. Precautions. Fresh and frozen items are vulnerable to deterioration or defrosting during shipment; store them first. In hot weather, it is advisable to receive meats in the early morning or after nightfall. In freezing or very hot weather, handle fresh fruits and vegetables with extreme care to prevent freezing or drying out. Take adequate precautions during receiving and storage operations to prevent pilferage. Ensure damage and loss of food items due to spoilage, breakage, or other storage hazards are kept to a minimum. Properly inspecting food items on receipt and clean, safe storage areas are essential in keeping food of good quality and safe. Give special attention to securing storage spaces afloat to prevent goods from shifting in heavy seas; metal grates and nylon webs are ideal tools for this purpose.

B. Delivery Documents.

1. General. The FSO must check delivery documents, requisitions, orders, and invoices for accuracy; match and file them with order or requisition copies; and safeguard all documents showing receipt of food items until he or she can enter them on the stock records, prepare a Coast Guard Dining Facility Operating Statement, CG-2576, and settle purchase accounts.

2. Unpriced Invoices. If food items arrive without invoices or on unpriced invoices, the FSO should prepare a dummy invoice. Price food items at the last recorded price shown on the stock record unless pricing information is available from a term contract bulletin, standard price list, etc. When the priced invoice for the items arrives, the FSO should check the priced invoice to find out if the invoice unit price, rounded to the nearest cent, is different from the dummy invoice price. If it is, the FSO should approve paying an average price between the dummy and invoiced prices and cross-reference the dummy to the priced invoice. Enter the price difference on an Inventory Adjustment Form, CG-3114, and

the Coast Guard Dining Facility Operating Statement (CGDFOS), CG-2576 (if completed), according to the instructions in Chapter 8.

3. Erroneous Government Invoices.

   a. The unit absorbs receipt invoices with known errors amounting to $5.00 or less in the cost of issues to the CGDF unless the issuing activity sends a corrected invoice. Document the error on an Inventory Adjustment Form, CG-3114; it is not necessary to adjust either the purchase column of the Provision Inventory Control Record, CG-3469, or Block G of the CCGDFOS.

   b. If a Government invoice has an error greater than $5.00, the FSO must:

      (1) Write a letter to the issuing activity requesting a corrected invoice.

      (2) Correct in the margins of the invoice without obliterating the erroneous figures on the invoice.

      (3) Immediately correct the erroneous invoice on the control records and post the correct amount.

      (4) Attach a memorandum, handwritten acceptable, explaining the nature of the error.

      (5) Attach a copy of the erroneous invoice, the explanatory memorandum, and a copy of the letter requesting a corrected invoice to the CGDFOS to which it pertains.

4. Erroneous Commercial Invoices.

   a. When an error exceeds $10.00 or the invoice is otherwise incorrect, the FSO must return the invoice to the vendor for correction on delivery or before processing the invoice for payment.

   b. CGDFs must not absorb losses or gains due to errors in commercial invoices. The FSO can adjust minor extension or addition errors during the administrative examination of a vendor's invoice provided:

      (1) The variance on a single invoice is $10.00 or less.

      (2) The invoice states the correct quantity at the correct unit price.

      (3) The FSO explains the adjustment to the vendor by either an annotated copy of the invoice or in a letter.

5. Short or Damaged Shipments on Government Bills of Lading, SF-1103. If a shipment is short or damaged on delivery, immediately note the shortages and/or damage on "Report of Loss, Damage, or Shrinkage (ROD)" on the reverse of the original Government Bill of Lading (GBL). Submit a copy of the "Report of Loss, Damage, or

Shrinkage" with a "Report of Survey" prepared to account for the shortage or damage to the CG Finance Center for action.

C. Inspecting Food Items.

1. Responsibility. The FSO must carefully, critically inspect all food items the CGDF receives. Medical department members are authorized to perform or assist in this function.

2. Scope of Inspection. The inspection program must follow procedures in the Food Service Sanitation Manual, COMDTINST M6240.4 (series), to ensure the goods conform to specifications, purchase descriptions, and packaging.

3. Procedure. When receiving food items, the FSO or another qualified person the commanding officer (CO) designates must inspect them before signing the delivery documents. The delivery driver must furnish receipts to the person designated to receive stores for the quantities actually received. The inspector must reject any item if doubt exists as to its fitness for human consumption.

D. Contractors' Receipts.

1. General. The FSO must inspect food items received from contractors to be sure they comply with contract or purchase order provisions.

2. Violations of the Federal Food, Drug, and Cosmetic Act. Under Federal jurisdiction the Food and Drug Administration (FDA) is charged with preventing the sale of adulterated or misbranded foods, drugs, and cosmetics. If the FSO suspects food items violate the Federal Food, Drug, and Cosmetic Act (52 Stat. 1040; 21 USC 301), he or she must notify the nearest Food and Drug Administration Office. If an FDA inspector requires samples of food items for testing, the FSO must obtain a receipt for the samples and note the dollar value of the samples found unfit for human consumption by survey. See this Manual's Chapter 6, "Boards of Surveys, " and the Food Service Sanitation Manual, COMDTINST M6240.4 (series), Chapter 2, "Food Care."

3. Deviations from Contract Terms. Deviations from a contract's or purchase order's terms and conditions of are not permitted. The FSO must not accept overages from vendors unless the contract or purchase order so provides. If the need to replenish is urgent, the FSO may accept substitutions of the same or better quality offered at reasonable prices and must modify the contract or purchase order to document accepting the substitutes.

4. Rejections. The FSO must promptly reject food items that do not conform to specifications. If a contract is involved, the FSO must report in writing to the contracting officer a contractor's unsatisfactory performance.

E. Receipts from Government Sources.

1. Accepting Net Weights. Government sources issue food items in standard packages with net weights and measurements marked and certified on the packages. If the packages are intact when received, the FSO may accept them at their marked net weight.

2. Accepting Average Weights. If a Government supply activity issues dry food items on an average-case weight basis, the FSO may accept delivery documents according to the average case weights published in Federal Supply Catalog (FSC) Group 89. Carefully record subsequent issues, sales, and transfers of food items received on an average case-weight basis to prevent variances between the quantities actually remaining on hand and those shown on the stock records.

3. Perishables. The FSO must inspect fresh and frozen food items obtained from Government sources on receipt and generally can resolve disposition on delivery of "off condition" items with the issuing activity. However, he or she must carefully consider deliveries involving transfer of perishables at sea, during air drops, and after transport by open truck or small craft over long distances in extreme temperature, etc. In these cases, perishables defrosted or otherwise "off-condition" on receipt must be used promptly to avoid further deterioration. If the food item is hazardous or found unfit for human consumption, the FSO must dispose of it promptly in a manner that prevents pilferage or use by another human or animal, preferably at sea or in secured hazardous material containers. See Chapter 6, "Inventory Adjustments and Boards of Surveys."

F. U.S. Department of Agriculture (USDA) Inspection.

1. Procuring from Government Sources. USDA inspectors inspect food items procured from Government supply activities before their delivery to the requisitioning activity. Supply activities receiving requisitions for large quantities of food items commonly arrange for contractors to deliver them directly to the requisitioning unit. The supply activity then arranges inspection, which the USDA performs either at the contractor's plant or at the unit when the shipment arrives. These inspections normally do not require Coast Guard reimbursement.

2. Procuring from Commercial Sources. Under most circumstances, experienced FSs are qualified to perform the required destination inspection services when buying from commercial sources. However, if specific purchases' size and complexity are beyond the local FS's capability, the FSO may obtain inspection and grading services from the USDA on a reimbursable basis. To attest to the validity of the charges, the CGDF receiving the services must certify the inspection or grading service report the USDA inspector prepares. The request to USDA must include the name and address of the Coast Guard unit receiving the services and the unit preparing the Voucher for Transfers Between Appropriations and/or Funds, SF-1080. The unit receiving the inspection or grading services must support the SF-1080 by signing a copy of the report or certificate. Submit a copy of each request for USDA inspection or grading to FINCEN (OGR). Inspection and grading services are not charged to the CGDF's ration allowances.

G. Sources of Food Items Procured from Foreign Countries.

1. Foreign Food Purchases. The U.S. Department of Agriculture's Animal and Plant Health Inspection Service (APHIS) administers Title 7, Code of Federal Regulations (CFR), Parts 319 and 330, "Plants and Plant Products," and 9 CFR 94, "Animal and Animal Products." These regulations require the FSO to follow certain procedures when buying, importing, and transporting fruits, vegetables, meats, eggs, and dairy or animal products locally grown, produced, and/or processed in foreign countries, except Canada. "Foreign origin" includes food products, except meats, from non-continental U.S. island entities (American Samoa, Guam, Hawaii, Puerto Rico, U.S. Virgin Islands, and the Commonwealth of the Northern Marianas Islands) aboard any Coast Guard cutter entering a U.S. continental, territorial, or offshore port. APHIS officers board vessels traveling from foreign ports and complete a section on the boarding inspection form, Plant Protection and Quarantine (PPQ) Program Form 288, designed to support the USCG MARPOL Annex V program. The unit's CO refers potential violations to the local Captain of the Port. Coast Guard policy forbids foreign meats, except those purchased in non-continental U.S. island entities, produce, or milk products to remain aboard any Coast Guard cutter entering a U.S. continental, territorial, or offshore port. This policy excludes any U.S.-origin frozen or canned products issued to a Coast Guard cutter from an overseas U.S. military depot or U.S. Navy Combat Logistics Force Ships.

2. Primary Sources. When outside the U.S., obtain authorized food items from these sources:

   a. Nearest U.S. Naval Support Activity.

   b. Combat Logistics Force Ships or other supply activity.

   c. DSCP Prime Vendor Contractor.

   d. Transfers from other military services and U.S. Government departments.

3. Other Sources. When authorized food items cannot be obtained through the primary supply sources listed in Chapter 4.G.2. above, at its discretion a command may obtain temporary food service support from foreign sources. If food service support from other than a primary source is continually required, the command must obtain approval from the operational commander. When CGDFs afloat purchase foreign-origin meats from the sources listed in 4.G.2., they must take on board only the quantities they will consume completely before arriving in port. The FSO shall survey all remaining quantities of such foreign-origin meats and dispose of them at sea before entering the Contiguous Zone. Units requiring food service support from the sources described in 4.G.2. may contact Commandant (G-WKW) for information on them.

4. Procedure. The FSO will use a Logistics Request (LOGREQ) message in the Hotel section to purchase foreign-origin meat, fish, poultry, and dairy products in emergencies only or if foreign sources are the only available source. The unit shall request the nearest U.S. Defense Attach office to provide a list of recommended foreign sources of food items. From these sources

purchase only those food items necessary to sustain operations until the next scheduled replenishment from a primary supply source. On receipt, the command medical representative must inspect foreign - origin food items for fitness for human consumption.

H. Waste Disposal Requirements Aboard Coast Guard Cutters Returning from Foreign Countries.

The CO shall follow 7 CFR 330.400 in handling garbage from any Coast Guard cutter that has visited any foreign country as defined in Chapter 4.G.1., summarized as follows:

1. Disposal at Sea. The CO must dispose of all wet garbage from the cutter's CGDF, sculleries, wardroom, and cabin messes, regardless of source, at sea before entering the Contiguous Zone. Do not discharge plastic bags or other polluting substances overboard when disposing of wet garbage.

2. Disposal Within Contiguous Zone. Use these methods to dispose of any cutter's CGDF garbage generated during foreign travel and not yet purged, regardless of source, within the Contiguous Zone.

   a. By steam or other heat source sterilize to an internal temperature of 212 F. (100? C.) for 30 minutes in a USDA Animal and Plant Health Inspection Service (APHIS)-approved shore cooker or sterilizer and then bury in a landfill, or,

   b. Incinerate in an APHIS-approved incinerator, or,

   c. Before a Coast Guard cutter that has visited any foreign port except Canada returns to any U.S. continental, territorial, or offshore port, the cutter shall request by LOGREQ message a U.S. Department of Agriculture (USDA) Plant Protection and Quarantine (PPQ) Program Inspector to meet the cutter on its arrival. The FSO will inform the boarding PPQ inspector(s) of the cutter's itinerary since the foreign port visit and what foreign purchases were made. The PPQ inspector(s) will inspect all food storage, preparation, and serving areas. If the inspectors find no foreign produce, meat, or milk aboard the cutter, the FSO needs to remove for disposal only the initial accumulation of wet garbage at docking and any generated during the first 24 hours thereafter, including any material that has been in contact with it, as specified in Chapter 4.H.l.a. The USDA will not further restrict disposing of subsequently generated garbage. COs or OINCs shall request the PPQ inspector(s) to note the cutter has met these requirements on PPQ Form 288. The FSO retains this form as proof until issued the next one.

   d. If evidence indicates restricted plant or animal material is aboard, the FSO must handle all garbage generated while the cutter is in port and subsequent U.S. ports according to USDA regulatory requirements until foreign stores are fully purged and the next 24 hours' garbage is legally discharged.

e. The USDA has determined dry trash maintained separate and apart from wet garbage aboard cutters may be put into any disposal system available unless evidence indicates it has been contaminated by intermingling or contact with prohibited produce, meat, dairy products, or their wrappers and/or containers. If so, the garbage regulation requirements for disposition outlined in Chapter 4.G.1. apply.

3. Holding Garbage. The PPQ inspector may permit a cutter to hold garbage aboard until it moves to another port if proper handling and disposal equipment is not available at the first port of arrival. However, such material will have to be safeguarded aboard in covered, leak proof containers. In these cases, the PPQ office at the first port will notify the PPQ inspector at the subsequent port, who will board the cutter on arrival for garbage handling surveillance purposes.

4. Penalties. Coast Guard cutters' COs shall adhere to the highest standard of sanitation and comply with the PPQ inspector's garbage disposal requirements. USDA inspector(s) may fine the Coast Guard for failing to meet these requirements.

5. Voyage Outside Territorial Limits and Return. Once a satisfactory PPQ inspection has been completed, garbage off-loaded, and a PPQ 288 completed and provided for presentation at future ports, cutters moving coastwise between ports within the continental U.S., including Alaska, and not visiting any foreign country except Canada, are not subject to the garbage requirements, even though the cutter may have sailed outside U.S. territorial limits during its voyage; see Chapter 4.G.1.

CHAPTER 5. INVENTORY MANAGEMENT AND CONTROL. **5-i**

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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:

Operating Levels	Safety Level	Stock Level	Replenishment Time	High Limit
HIGH LIMIT				
30 days +	14 days =	44 days +	5 days =	49 days
LOW LIMIT				
	14 days +		5 days	19 days

c. Reviewing Balances. The Jack-of-the-Dust (JOD) must review and flag stock records (ledger sheets or stock cards) as they are posted to indicate food items reaching the low limit and requiring replenishment and revise high and low limits to reflect usage data. Vessels receiving orders for extended deployment or underway replenishment and isolated units for annual or other infrequent re-supply must pay special attention to stock balances.

6. Resupply Considerations. The FSO must direct replenishment to obtain sufficient food items. In doing so, he or she must consider the length of procurement lead time and procurement sources in determining the quantity and type of food items needed to accomplish the unit's mission.

   a. Perishables. When replenishing perishable items consider refrigeration systems' capacity and efficiency. Generally, buy only frozen meats. When necessary to procure large quantities of fresh, chilled meats, arrange to receive special deliveries in installments to prevent spoilage. Units may request vendors freeze perishable meat items before delivery.

   b. Semi-perishables. Stock canned meats, fruits, and vegetables in sufficient quantities to supplement perishable food items during extended deployments.

7. Storage Considerations. When preparing loading lists the FSO must consider both storage space and space needed for access to stock and determine the number of cubic feet of usable storage space before replenishment to avoid overloading. Remember floor weight limits in storage rooms ashore in addition to capacity.

8. Ration-Dense Foods. When planning for maximum deployment or limited storage space, consider using space-saving, ration-dense substitutions for bulky conventional foods. Ration-dense foods are concentrated, pre-fabricated, or dehydrated foods compact in size for easy storage, saving preparation time and labor. For extended operations afloat or at isolated units replenished infrequently, proportionately smaller quantities of perishable foods are available. This calls for increased use of semi-perishables, including selected ration-dense foods, to sustain the unit between replenishment periods.

C. Perpetual Inventory Control.

1. General. The CGDF's normal inventory system is the Perpetual Inventory Control System, designed for these circumstances:

   a. Quantity controls of food items are required to support a large number of personnel and units on extended deployments.

   b. Selling, transferring, or issuing food items are authorized.

   c. Both quantity and monetary control procedures are necessary to provide adequate control.

2. Procedure. The Perpetual Inventory Control System simplifies replenishing expended food items and provides a continuous check of the available inventory's quantity and monetary value by entering all purchases to and expenditures from the daily inventory.

3. Quantity (Stock) Control Records.

   a. Standard Stock Cards. Maintain Provision Ledgers, CG-4246, in a suitable file or binder for all food items to record the quantity of day-to-day receipts and expenditures; see Chapter 8. Fill in captions and column entries to show the food's name, stock number, unit of issue, high and low limits, and average unit price; see "Price Changes," Paragraph 5.C. In CG-4246's "Other" column post other pertinent data, e.g., usage, sales frequency, and approved surveys. Record quantities on hand at month-end in the "Balance " column opposite the month's final day or transaction. If taking a complete physical inventory, enter a separate, dated line entry to record the actual quantity inventoried regardless of the previous entry. If the perpetual and actual inventory quantities do not agree, act promptly to determine the cause of the difference and correct and prevent further differences.

   b. Optional Stock Card Procedures. The FSO must follow posting procedures when using the optional cards. Provided they contain identical information to the CG-4246, an FSO may use Stock Record Cards, NAVSUP-766; Stock Record Card Inserts, NAVSUP-768-1C; or locally generated cards in lieu of CG-4246 in these conditions:

      (1) Numerous food sales and transfers require recording the receiving CGDF's unit name or document number, etc.

      (2) The CGDF is equipped with a suitable record cabinet or visible card pocket folders.

4. Monetary Control. The Provision Inventory Control Record, CG-3469, is a monetary control record maintained to summarize the total dollar value of the available inventory at the end of each day's transactions; see Chapter 8. The FSO must open a new CG-3469 at the beginning of each month. The new record's beginning inventory is the value of the ending inventory reported

on the previous month's Coast Guard Dining Facility Operating Statement (CGDFOS), CG-2576; record the beginning inventory in the "Balance" column on the "Brought Forward (B/F)" line. The FSO must review any differences between the total monetary value of the available inventory recorded on CG-3469 on the last day of the month and the total monetary value of the actual ending physical inventory. Record entries for which there are no captioned columns in the "Other" column. At month-end, total each column using the check-and-balance procedure. The FSO must review the CG-3469 and file it with the monthly Operating Statement file.

5. Price Changes. A price change occurs when a unit receives a food item at a higher or lower price than the comparable item already recorded on the inventory. Use price averaging when price changes occur. After double-checking all extensions on the delivery invoice for accuracy, determine the average price by using this procedure: on the reverse of the receiving document or on a sheet of paper attached to the receiving document record:

Price Averaging Procedure, Example 1					
Status	**Number of Units**	**Unit Price**		**Total**	
On Hand	32 cans	@	$0.75	=	$ 24.00
Received	100 cans	@	$ 0.84	=	$ 84.00
Total on Hand	132 cans			=	$ 108.00

The Average Price is $108.00 divided by 132, equaling $0.8182 or $0.82. Post this price to CG-4246. Compute the average price by dividing total units into the total price, using the fourth decimal place as the standard rounding "5 or more round-up rule." The third decimal place affects the unit cent price. For example, if the unit price before rounding was $0.8182, the new unit price is $0.82 per can. If the unit price before rounding was $0.8142, the new unit price is $0.81 per can. If the pre-rounding unit price was $0.8145, the new unit price is $0.82 per can (the 5 in the fourth decimal place rounds the 4 in the third decimal place up to 5, thereby affecting and rounding up the cent price from $0.01 to $0.02). Base all price averaging on the unit issue posted on the ledger card.

Price Averaging Procedure, Example 2					
Status	**Number of Units**	**Unit Price**		**Total**	
On Hand	24 cans	@	$ 0.11	=	$ 2.64
Received	148 cans	@	$ 0.09	=	$ 13.32
Total on Hand	172 cans			=	$ 15.96

The Average Price is $15.96 divided by 172, equaling $0.0928 or $0.09 per can.

6. Expenditures. The commanding officer (CO), officer-in-charge (OINC), or FSO must approve all expenditures from the food inventory. Itemize and extend food item expenditures at the

latest price. The FSO must review and endorse expenditure documents before the end of the first working day after the transaction.

D. Purchase vs. Allowance Inventory Control System.

1. General. CGDFs in these circumstances can use this inventory system:

   a. The CGDF normally does not sell food items.

   b. The CGDF only rarely issues food items on a reimbursable basis or transfers them to other units except under emergency conditions.

   c. The CGDF can maintain effective monetary control of food items with a complete physical inventory at the end of each month and adequate physical security.

2. Purchases vs. Allowances. Small CGDFs may use this system, a monetary-controlled process which requires the CGDF to maintain procurement levels based on anticipated allowances for the period. Under this system, the CGDF's daily solvency depends on maintaining a low inventory, rarely exceeding a week, with the approved menu serving as a check against both purchases and consumption. To convert meal sales using the Ration Memorandum, CG-3123, see Chapter 8.

   a. Daily Expenditures. Daily expenditures are not itemized; instead, the value of the day's purchases is entered directly in CG-3471's column 8; see Chapter 8. Purchases exceeding the period's anticipated allowances will appear in the ending inventory.

   b. Pricing Record. The Purchase vs. Allowance System pricing record is a copy of the previous month's Provision Inventory Report, CG-4261, required unless the CGDF is able to maintain prices on individual food items, e.g., per can, box, etc.

   c. Meal Sales. To convert daily meal sales to ration value, use the Ration Memorandum, CG-3123, to document daily meal sales, see Chapter 8.

   d. Daily Ration Cost Record, CG-3471. Maintain CG-3471 properly; see Chapter 8.

   e. Pricing Record. Keep items' prices current. When receiving food items at a different price, rule out the old price and enter the new. When price differences for the same food items exceed 10%, retain both price records on the CG-4261 until the stock is depleted.

3. Documenting Expenditures. CGDFs using the Purchases vs. Allowances System normally do not itemize issues to the CGDF. Selling or transferring food items is not authorized except under emergency, non-recurring circumstances. Chapter 6 lists the procedures for survey requests or when emergency expenditures are authorized.

E. Inventory Procedures.

1. Responsibility and Supervision.

   a. The FSO is responsible for the continuing accuracy of inventory on-hand balances and must be present to supervise personally when taking physical inventories:

      (1) At the end of each quarter for CGDFs maintaining Perpetual Inventory Control.

      (2) At the end of each month for CGDFs maintaining Purchase vs. Allowance inventory control.

   b. When formally relieving the FSO, the incoming and outgoing FSO must take an inventory in accordance with Paragraph 2.B.4.c.; see Paragraph 5.F.2.

2. Inventory Requirements. All CGDFs are required to support their operation's financial condition with a complete physical inventory. Physical inventories must be documented on the Provision Inventory Report, CG-4261; see Chapter 8. A "physical" inventory entails counting each individual food item in unbroken units (pounds, cans, etc.), including all unconsumed food items previously issued to the CGDF. The FSO must reconcile all quantity and monetary control records to reflect the reported physical inventory. At other times the FSO may take inventory from the stock records, which are "book" inventories. If needed to maintain closer control, the FSO may take additional physical inventories during the month or quarter. To verify inventory levels posted on the stock records, hold periodic "spot" inventories of fast-moving or expensive food items. A "book" or "spot" inventory is an inventory other than a complete physical inventory.

CGDF's Inventory Control System	**Occasions Requiring an Inventory**		
	End of Period	**FSO Formal Relief**	**Inventory Verification for Annual Audit**
Perpetual Inventory Control	End of Quarter	Yes	Yes
Purchases vs. Allowance	End of Month	Yes	Yes

3. Preparing for a Physical Inventory. The FSO must ensure all receipt and expenditure documents are posted to the applicable control records. The FSO also will take any action necessary to ensure no food sales, transfers, or issues occur during the inventory, except in an emergency. The JOD must arrange the inventory stock to facilitate counting. Food items on hand reported sold to a private mess afloat (PMA) and being held for future use must be inventoried and reported separately to the commanding officer (CO); see Chapter 8.

4. Postponing an Inventory. It may be impractical to take a physical inventory on the prescribed "due" date because of rough seas, inaccessibility to areas stowed compactly for an extended cruise, rescue operations, etc. Under these conditions, the CO may write

a memorandum to authorize the FSO to conduct a "book" inventory from the stock records. The FSO must retain this authorization to postpone a physical inventory in the CGDF files and then take a physical inventory as soon as conditions permit. If the FSO knows in advance it will not be possible to meet a required inventory date, a physical inventory immediately preceding the end of the quarter will meet this requirement.

F. Annual Audit.

1. Audit Purpose. It is essential to periodically verify the CGDF inventory to confirm its true value. "Verifying" audits the inventory through these procedures:

   a. Taking a complete physical inventory.

   b. Confirming unit prices and total value.

   c. Testing the accuracy of internal control records.

   d. Ensuring Coast Guard payment to vendors is up to date.

   e. Ensuring adherence to the security of Government funds collected from meal and store sales.

2. Annual Audit Requirement. United States Coast Guard Regulations Manual, COMDTINST M5000.3 (series), Paragraph 4-1-18, requires a CO to designate one or more accountable commissioned officer(s) and/or chief petty officer(s) to verify the CGDF operation once during the year. This audit must be performed unless an MLC compliance inspector's inventory or headquarters internal audit has done so or an officer or officer-in-charge (OINC) has relieved the FSO during the 12 months involved. A maximum of 12 months may elapse between required annual audits. For example, if a CO designee performed an annual audit on 31 July 1998; the next one is due by 31 July 1999. An FSO may not serve as a member of the audit board or participate in counting, recording, or reconciling the inventory. Proper authority in the chain of command must provide the appropriate number of commissioned officers and/or chief petty officers to audit CGDFs in their area or district for units having only one officer or an OINC. The CO or OINC may perform an audit more than once in a year if proper authority in the chain of command so requests. Chapter 8 contains audit documentation and reporting procedures.

3. Testing Internal Control Records' Accuracy. To determine the accuracy of internal control records, compare the Daily Ration Cost Record, CG-3471, with the Coast Guard Dining Facility Operating Statement, CG-2576. Price changes during the recording period generally account for minor differences.

   a. Testing the Perpetual Inventory Control System. The difference between CG-3471's ending balance, column 11, and CG-2576's line 26 is usually the same as that between CG-2576's line 8 and the Provision Inventory Control Record, CG-3469, ending balance. Any difference greater than 5 percent requires further analysis or investigation to eliminate or reduce discrepancies. To resolve the difference

auditors may compare the summary Daily Ration Memorandum, CG-3123, number of rations claimed with the Daily Ration Cost Record, CG-3471, rations credited. Other differences may reflect incorrect price recording, over- or under-issue (excess or too few food items accumulated in galley spaces), unrecorded issues, and reconciling ledger card quantities with the physical inventory.

Perpetual Inventory Control System Testing Procedure:

CG-2576	Line 26	$ 267.85
CG-3471	Ending Balance, Column 11	- $ 265.30
	Difference	$ 2.55

CG-2576	Line 8	$ 5,364.14
CG-3469	Ending Balance	- $ 5,361.68
	Difference	$ 2.46

If there is a difference:

1. Divide the larger number into the smaller number to find a percentage.

   $ 2.46 / $ 2.55 = .9647 or 96.47%

2. Subtract that percentage from 100%.

100.00%	
- 96.47%	
3.53%	= difference

3. If the difference is greater than 5 percent, further analysis or an investigation is required.

b. Testing the Purchases vs. Allowances System. First, start with the beginning surplus. From the previous month's CG-2576, bring forward Line 26. From that figure subtract the ending balance in CG-3471, Column 11. Save that figure as the first result. Then, subtract the ending inventory, Line 8 of the CGDFOS, CG-2576, from the beginning inventory, Line 1 of the CG-2576. That figure is the second result. Add the first and second results. The resulting sum should equal CG-2576 Line 24. If it does not, look for errors in math, purchase postings, and figures transposed to the CG-3471.

Purchases vs. Allowances Testing Procedure:

CG-3471	Ending Balance, Column 11	$ 250.00
CG-3471	Beginning Balance, Column 11	- $ 100.00
	First Result	$ 150.00

CG-2576	Line 8, Ending Inventory	$ 550.00
CG-2576	Line 1, Beginning Inventory	- $ 800.00
Second Result: CG-2576 Line 24 should equal		$ (250.00)

First Result	$ 150.00
Second Result	+ $ (250.00)
CG-2576, Line 24	$ (100.00)

4. Relationship to Coast Guard Dining Facility Operating Statement. The CO or OINC normally schedules the annual audit to coincide with preparing and submitting the CG-2576. If the audit is performed at a different time, the FSO must prepare and submit a memorandum CG-2576 to the CO or OINC for review and approval. Distribute this CG-2576 memorandum as Chapter 8 outlines.

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CHAPTER 6. EXPENDITURES.

A. Coast Guard Dining Facility (CGDF) Expenditures.

1. Scope. A CGDF should charge all food items it purchases to the Supply Fund (SF), Supply Account 82, and receive them as food inventory until expended.

2. Responsibility. The commanding officer (CO) or officer-in-charge (OINC) is ultimately responsible for all inventory expenditures. The Food Service Officer (FSO) is directly responsible to the CO or OINC for accurate, complete expenditure documents.

3. Types of Authorized Expenditures. These terms describe inventory expenditures:

   a. Issues. Food items expended to the unit's CGDF.

   b. Reimbursable Issues. Food items expended subject to billing and reimbursement from another Government agency or Coast Guard appropriation, e.g., destitute persons, migrant interdiction operations (MIO), etc.

   c. Sales. Sale of food items for cash or credit.

   d. Transfer. Expenditure of food items to another CGDF.

   e. Inventory Adjustments. Expenditure of food items found either unfit for consumption or otherwise unavailable.

B. CGDF Issues.

1. General. Issuing food items to a CGDF requires careful supervision to prevent excessive usage, inaccurate recording, and pilferage. Do not charge food items exceeding the maximum accumulated allowance from the inventory. It is essential to record issues accurately to provide correct inventory balances on the stock records and reflect the CGDF's correct financial status. Use scales to weigh food items such as meat, produce, flour, coffee, sugar, etc., if issuing them in broken, i.e., less than full, packages or containers. The FSO must make all CGDF issues according to the approved menu.

2. Menu. The FSO should review the kinds and quantities of food items on hand. Then the senior Food Service Specialist (FS) uses NAVSUP-1080 or a locally developed form to prepare the weekly menu, specifying each item with descriptive terms. The FSO then determines the weekly menu's estimated cost and compares it to the estimated ration allowance for the week to avoid over-expenditures.

   a. Planning. In planning and determining the quantities of food items to issue, the starting points are the number of personnel expected to be fed and acceptability of the menu items; see the Food Service Practical Handbook, COMDTINST

P4061.4, "Menu Planning." A convenient planning aid is the Food Preparation Worksheet, NAVSUP-1090, which the senior FS uses to provide other personnel with written instructions for daily food preparation, service, conservation, and other factors pertinent to the menu. Proper planning results in food prepared and served at its best in accurate quantities and an efficient galley crew.

b. Menu Analysis. Before signing and submitting the menu to the CO for approval, the FSO must analyze it to check for nutritional adequacy, variety, contrast, crew's likes and dislikes, seasonal and climatic considerations, availability of equipment and personnel to prepare the planned meals, status of stock balances, and estimated menu cost compared to the week's expected operating allowance. A medical officer or other qualified medical personnel must provide any special diets in writing to accommodate members' allergies; the unit CO or OINC must approve these diets.

c. CO Approval. The CO's approval of the menu authorizes the FSO to issue the required food items to the CGDF for the week. The CO may grant permission to the FSO to change approved menus as necessary to meet emergencies. If this permission is granted, the FSO must report all significant changes to the CO and note all changes on the menu.

3. Care in Food Preparation. The FSO should ensure meals are appealing, tasty, and nutritious. Food service personnel should exercise care in preparing meals. Members do not readily accept food improperly cooked, unappetizing in appearance, mishandled, or prepared too far in advance.

a. Using Recipes. The FSO must approve, record, and ensure CGDF food is prepared according to the Armed Forces Recipe Service or other recipes. Established recipes assure high-quality food if food service personnel use good preparation techniques. Recipe costs using standard amounts of ingredients also provide a convenient way to control food expenditures.

b. Quantity Control. In addition to using recipes as a portion control guide, the FS and FSO must consider members' preferences to ensure the crew will eat the food. Use care to prevent waste by preparing food only in quantities needed. The FSO must carefully observe and analyze the type of preparation and kind of food remaining on plates and the serving line after each meal to determine crew preferences. If members continually discard or refuse particular kinds of food, try new preparation techniques or recipes or do not serve those foods again.

4. Conservation.

a. Scope. By eliminating waste and using food by-products, food conservation is an essential element in producing an efficient, economical CGDF operation.

b. Educating Personnel. The unit FSO must continually present educational programs to indoctrinate personnel in the necessity to conserve food and ensure all unit personnel involved with food service are trained in the FS performance qualifications listed in the current Enlisted Qualifications Manual, COMDTINST M1414.8 (series).

c. Food Service. The FSO will assign an FS to the serving line to ensure correct food portions are properly served.

5. Documentation.

a. Perpetual Inventory Control System. CGDFs using the Perpetual Inventory Control System must itemize all food items received on the Issue/Sales Slip, CG-2581; see Chapter 8. In this system the Jack-of-the-Dust (JOD) performs these functions: extends all issues by unit of issue, e.g., box, can, pound, etc.; multiplies them by unit price to the next whole cent; returns whole unit items issued and not actually consumed to the inventory; adjusts necessary paperwork accordingly; and properly documents the Issue/Sales Slip, CG-2581, to reflect returns to the inventory and the consumed food items' actual value.

b. Purchases vs. Allowances. Small CGDFs using the Purchase vs. Allowances inventory system must schedule procurement to coincide as closely as practical with the approved menu. The FSO must account for food items procured but not authorized on the menu or in excess of what the unit can satisfactorily retain on the next month's physical inventory.

6. Verifying Food Item Issues. The FSO needs receiving invoices or delivery tickets to document issues to the CGDF. Accordingly, he or she must retain these documents in a separate file and include them with the other CGDF records at the end of the month.

C. Selling Food Items.

1. Cash or Credit Sale of Food Items. The unit CO may authorize selling food items to:

a. Private Messes Afloat (PMAs).

b. Authorized Purchasers. Coast Guard Exchange System (CGES) clubs, messes, and grocery sections except surplus and donated dairy products.

c. Open Messes. Other U.S. Armed Forces' open messes.

d. Coffee Messes. Authorized coffee messes (coffee mess-related items only).

e. Morale Committees. Morale committee fund officers for authorized Coast Guard morale functions.

f. Extraordinary expense fund administrators for official Coast Guard functions.

g. Isolated or Remote OUTCONUS Unit CGDFs. Units may sell food to Coast Guard military members, their dependents when residing with their sponsor, and Coast Guard civilian employees at isolated or remote units outside the United States. Area and district commanders; commanders of maintenance and logistics commands; and unit commanding officers may authorize these sales overseas when commissary stores, CGES grocery sections, or other private sector grocery stores are not available within a reasonable distance.

2. Procedure. Document food sales on the original CG-2581. The selling CGDF's FSO must furnish a priced copy of each CG-2581 to the purchasing activity and file the original document; see Chapter 8.

3. Collection. The FSO or designee must furnish receipts to each purchaser when collecting sale proceeds. In a one-time sale, the purchaser may acknowledge receipt by endorsing the CG-2581. In a credit sale, the FSO must hold each purchaser's applicable itemized CG-2581 until month-end or an earlier billing date, if necessary, and total them. The purchaser must pay or the FSO collect payment within five (5) working days after the end of the accounting period or before the purchaser detaches. When the FSO collects payment, he or she gives a copy of the CG-2581 to the purchaser and files the signed original in the selling CGDF's files, noting, for example, "Credit sale to CO's Dining Facility (CODF), July 2010."

D. Reimbursable Food Issues.

1. Procedure. Food items may be issued to these entities on a reimbursable basis for subsequent billing and payment:

   a. Other Armed Forces.

   b. Other Government agencies.

   c. Destitute persons, pursuant to Coast Guard Regulations Manual, COMDTINST M5000.3 (series), Section 4-l-7.C.

2. Documentation. Use the Requisition and Invoice/Shipping Document, DD-1149, to document reimbursable issues for which the CG Finance Center must prepare billings on a Voucher for Transfers Between Appropriation and/or Funds, SF-1080. The FSO must furnish two priced copies of each invoice to other services' or agencies' purchasing dining facilities. The issuing CGDF retains the received copy in its files. The FSO submits the original and one copy with the CGDFOS, CG-2576. The invoice must identify the purchaser and specify the name and address of the activity to be billed; see Chapter 8.

E. Transferring Food Items.

1. Procedure. Food items may be transferred to other CGDFs.

2. Documentation. Transfers of food items must be documented. When using the CG-2581 as a transfer document, check the "Other" block and insert "Transfer" in the "Remarks" space to identify the CG-2581's purpose. The CG-2581 must identify the unit or CGDF receiving the transfer and, if the unit is attached to a different district, the district number. The transferring FSO must retain the original received and priced CG-2581 in its CGDF files and furnish two priced copies to the receiving CGDF. The transferring and receiving CGDFs must submit a copy of the CG-2581 with their CG-2576; see Chapter 8.

F. Inventory Adjustments.

Inventory adjustments apply to missing or unfit food or inventory gains. Document food inventory adjustments as a survey or an adjustment.

1. Surveys. Document surveys on the Report of Survey, CG-5269. Exhibit 6-1 contains procedures to conduct food surveys complying with the Property Management Manual, COMDTINST M4500.5 (series). Do not deduct the surveyed food items from inventory until the unit, group, maintenance and logistics command, district, or area, as appropriate, returns the approved survey with AFC-30 accounting data. The FSO shall follow these criteria in reporting surveys:

   a. Mechanical Failure. Survey any lost food items the CO or OINC determines are spoiled and unfit for human consumption due to mechanical failure, such as a refrigeration breakdown, flooding, or fire in food storage spaces.

   b. $300 Limit. Survey food losses not caused by mechanical failure if the total cost exceeds $300. Prepare Report(s) of Survey for lost or damaged food items costing less than $300 at the CO's or OINC's discretion.

2. Inventory Adjustments. Document inventory adjustments on an Adjustment Form, CG-3114; Exhibit 6-2 contains procedures to complete inventory adjustments. The CO or OINC must approve inventory adjustments or may delegate specific approval authority in writing, e.g., for breakage and dollar amount. The FSO must first receive the approved CG-3114 from the CO, OINC, or designated individual before deducting the adjusted food items from inventory. Follow these criteria for adjustments:

   a. Breakage. Document all breakage as an adjustment.

   b. DECA Commissary and DSCP Prime Vendor Surcharge. Expend the total surcharge for each purchase as an adjustment or incorporate the surcharge in the cost of each item and post on your ledger or stock card. Surcharge adjustment procedures are listed in Chapter 3.C.4.b of this manual.

c. Spoilage. Food in inventory costing less than $300 spoiled for reasons other than mechanical failure but not through the dining facility's fault.

d. Gains. Inventory gains resulting from clerical errors or weight differences discovered when performing a physical inventory. The FSO shall return "discovered" items to the inventory with necessary CG-3114 paperwork showing an adjustment.

e. Losses. Inventory losses resulting from clerical errors or minor weight differences in meats discovered when performing a physical inventory. The FSO shall adjust the inventory with a completed CG-3114 unless the CO or OINC requires a Board of Survey. Mechanical failure losses require a survey.

3. Coast Guard Food Recovery and Gleaning Program. Per Executive Memo 3118365 of 11 March 1997. The President has declared that it is the policy of the Federal Government to promote the donation of excess apparently wholesome, food to non-profit organizations.

a. Each Dining Facility shall implement a local food recovery program and promote the donation of excess foods.

b. Local cafeterias, commissaries, food vendors, government contractors as well as other Coast Guard food service establishments are possible sources of food recovery. Voluntary participation by contractors and sub-contractors shall be implemented in such a manner which would preclude conflict of interest and other actions that would violate current procurement practices.

c. CGDF and other Coast Guard food service establishments may donate to congressionally and or state and or locally chartered non-profit organizations. CGDF participating in this program shall operate within the confines of the established BDFA.

d. The following excess food items may be donated if they meet the handling and sanitation standards of the Food Service Sanitation Manual, COMDTINST M6240.4 (series):

(1) Any wholesome prepared food item that will not be utilized, consumed, or sold by the CGDF prior to the pull date.

(2) Wholesome cooked or un-cooked food items from picnics or morale events.

(3) Food items from disestablished (permanent or temporary) CGDF that cannot be sold or transferred to another government food service operation or dining facility.

(4) Situations where sale or transfer of food items is not possible and immediate disposition is necessary due to storage or mechanical abnormalities.

e. Food items to be donated when ever applicable must be surveyed and documented in accordance with the requirements outlined in Exhibit 6-1.

f. Units coordinating this program with non-profit organizations shall ensure that no cost is placed upon the Coast Guard for packaging. The receiving agency shall be responsible for the pick-up of the donated food items. Unit personnel shall also avoid acts of negligence, intentional, misconduct, abuse, mismanagement, or other misuse of excess food.

g. The following Release of Liability Statement shall be included and completed whenever items are donated.:

(1). I (***name of representative receiving donation***) an authorized agent for (***Name of receiving agency***) Hereby acknowledge receipt of food items listed from (***Name of donating unit***) and hereby release and discharge the said unit; The U. S. Coast Guard, Department of transportation and the U. S. Government from any and all claims, demands, rights, grievances, and causes of actions of whatsoever kind and nature, arising from, and by reason of any and all known and unknown, foreseen and unforeseen and bodily and personal injuries, Damage to property and the consequences thereof, resulting, and to result, from the receipt of said food items, now or hereafter acquired against the United states Government whose acts or omissions might otherwise give rise to such claims, demands, rights, grievances and causes of action or whatsoever kind and nature, from the ingestion of the listed donated food items. I agree that the food will be used for immediate consumption or utilized before the expiration of the pull date or shelf life listed. I have read and fully understand this release. This release is final and conclusive upon me the (***Name of receiving agency***), and potential beneficiaries of the (***Name of receiving agency***), as well as there heirs, executors, administrators, or assigns. The (***Name of receiving agency***), further agrees to reimburse indemnify and hold harmless the United states, it's agents, servants, and employees or volunteers from any and all claims or causes of action, including wrongful deaths, that arise or may arise from the acts orwhich, apart from this release, might otherwise give rise to such claims, drights, grievances, and causes of action of whatsoever kind and nature, from the ingestion of the listed donated food items."

(a) Accompanying food item listing shall include pertinent information such as expiration date and/or pull date, shelf life etc.

(b) The receiving agency and signature of both the receiving representative(s) and the Government representative releasing the donated food items. Copy of the signed release form and accompanying list of donated food items shall be maintained at the unit.

G. Sale, Issue, and Transfer Prices.

1. Policy. Except for galley-produced bakery products, the price of food items sold or transferred must be the latest unit price as posted on stock cards.

2. Bakery Products. A CGDF may sell galley-produced bakery products to a unit PMA when such products are baked for the approved CGDF menu. Base the prices for CGDF-produced bakery products on the cost of the raw ingredients used. Do not apply surcharges or additional costs to bakery products sold. Transferring galley-produced bakery products to another CGDF is authorized.

EXHIBIT 6-1. SURVEY PROCEDURES FOR FOOD ITEMS.

A. CG-5269 Preparation. Originator or FSO prepares.

1. Date. Enter the date the CG-5269 is prepared.

2. Number. The property officer will assign a four digit serial number and as a suffix the last two digits of the fiscal year, e.g., 0001-95.

3. Activity. The name of the activity where the Board of Survey is convened.

4. Originator. The FSO or food item custodian. If a higher command must convene the Board of Survey the CO or OINC is shown as the originator of the request.

5. Item. Number of items in consecutive order, e.g., 1, 2, 3, etc.

6. Stock Number and Description. Describe the item(s) in detail so subsequent survey reviewers can recognize them. Include container sizes, brand names, source of supply, and date purchased.

7. Condition Code. Use these condition codes:

   a. H9-Food damaged by mechanical failure or exceeding shelf life.

   b. A2-Unaccountable food.

8. Quantity. Amount of the item being surveyed.

9. Unit Price. Use the current price indicated on the stock or ledger card(s).

10. Total Value. Quantity times the unit price.

11. Reason for Survey. For example: "Food items damaged due to refrigeration failure;" "Food items found unfit for human consumption;" "Lost or missing;" or "Item(s) exceed shelf life."

12. Accounting Classification. Use these:

   a. ATU (Administrative Target Unit)-The two-digit district modifier.

   b. Cost Center OPFAC-The unit's OPFAC number.

   c. Owner code-1.

B. Commanding Officer's or Convening Authority's Action. The CO, OINC, or convening authority will appoint members to the Board of Survey by indicating the members' names on, signing, and sending the signed original CG-5269 to the senior Board of Survey member, who will appoint members accordingly.

1. Circumstances in Which Appointed. The Board of Survey will have three members if losses total more than $1,000 or negligence is suspected or for inventory losses identified during the annual audit.

2. Board of Survey Members. Convening authorities must appoint commissioned officers, when available, to Boards of Survey. If officers are not available and the convening authority considers it appropriate, he or she may appoint chief petty officers to such Boards. If lack of officers or chief petty officers prohibits forming a Board of Survey, the CO or OINC will request the next higher authority to convene one. The convening authority or Food Service Officer (FSO) may not serve as a Board of Survey member.

C. Board Action. The Board of Survey will examine the food or inventory, investigate circumstances surrounding losses or damage, and report its findings and recommendations on CG-5269 as follows:

1. Report of Findings:

a. Missing Food. Surveys on missing or stolen food must include a statement about time, place, and circumstances surrounding the loss. Include the name of the person responsible for the food. The Board will also review the items' purchase and expenditure records for clerical errors.

b. Damaged or Spoiled Food. Surveys on refrigerated food damaged or spoiled due to mechanical failure must include a statement of the refrigeration unit's age and the date and time of the last temperature reading. Surveys of expired food must include the purchase date.

c. Opinions. On surveys of lost or damaged food, include the Board's opinion whether there is evidence of negligence, misuse, dishonesty, or willful destruction.

2. Recommendations. The Board recommends action on disposition from the inventory and accounting for the food:

a. Condition. Elaborate on the Condition Code.

b. Cause.

c. Responsibility.

d. Date of Purchase.

e. Required Statement. The Board must include this Statement Due to the Supply Fund: "Reimbursement to the Supply Fund in the amount of $ [insert] is required." and "STATEMENT DUE".

f. Recommendations:

(1) Expend from Records. Use for food losses or damage. The Board also shall recommend putting the food in a hold status until final approval is received or disposing of the food immediately to prevent further contamination. In either case, the actual cost of the surveyed food items will remain on the CGDF inventory until the appropriate office provides final approval and AFC-30 accounting data.

(2) Convene a Board of Investigation. If evidence exists, the Board of Survey must recommend convening a Board of Investigation. Boards of Investigation fully analyze each survey report to comply with the Manual for Courts-Martial, United States (Executive Order 12473), and make written findings of the facts about the loss, damage, or destruction of the property. The Board of Investigation must fully document all evidence, testimony, and other data it considers during its investigation. After completing the investigation, the Board issues a finding of either no responsibility or of employee responsibility for each CG-5269. If the Board findings state an employee is responsible, it recommends the CO consider disciplinary action or pecuniary liability, as appropriate.

D. Review of Survey Report. The convening authority will review and then send the report for approval; see Paragraph E. below. The review of the report should resolve any questions. The convening authority should convene a Board of Investigation if appropriate.

E. Procedure. The convening authority will send survey reports to district or MLC accounting offices for approval for amounts under $5,000 or to COMDT (G-CFM) for amounts over $5,000. The appropriate approval authority shall send final disposition instructions to the unit and the unit's accounting office.

F. Reporting Disposal Accomplished. To enable the FSO to adjust accounting records, the approval authority sends the property officer the original CG-5269 signed by the person completing final disposition. However, if a higher command approves the CG-5269 and reimbursement to the Supply Fund and provides AFC-30 accounting data, the FSO returns the original survey to the final approving authority.

G. Final Disposition. Once the originator receives the approved survey, the unit expends the dollar value of the surveyed food from its inventory and, if it hasn't already done so, either destroys the food or transfers it, as authorized. The convening authority signs the CG-5269, indicating who completed the final instructions. The FSO sends a copy of the approved survey to the CG Finance Center with the CGDFOS, CG-2576, for the month the food was expended and retains a copy of the approved survey for the unit's records.

SAMPLE REPORT OF SURVEY FORM, CG-5269.

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-5269 (Rev. 6-90)	**REPORT OF SURVEY**	DATE
		NUMBER UNIT PROVIDE

ACTIVITY	ORIGINATOR *(Signature and Title)*
UNIT NAME	FOOD SERVICE OFFICER

REQUEST FOR SURVEY

ITEM	STOCK NUMBER AND DESCRIPTION	CONDITION CODE	QUANTITY	UNIT PRICE	TOTAL VALUE
001	(8905-00-133-5889) BEEF BRAISING LB (SYSCO)	H9	350	$3.41	$1,193.50
002	(NSN) ICE CREAM 5 GAL CONTAINER (HOOD DAIRY)	H9	50	$12.45	$622.50
	DESCRIBE THE ITEMS IN SUFFICIENT DETAIL TO BE READILY RECOGNIZABLE BY VIEWERS OF THE SURVEY INCLUDE NSN IF AVAILABLE, BRAND NAME, SOURCE OF SUPPLY, AND DATE PURCHASED.				

REASON FOR SURVEY	ACCOUNTING CLASSIFICATION		
	ATU	COST CENTER OPFAC	OWNER CODE
EXAMPLE: FOOD ITEMS DAMAGED DUE TO REFRIGERATION FAILURE	32	47110	1

ACTION BY COMMANDING OFFICER OR DELEGATE

SURVEY TO BE MADE BY:	SIGNATURE *(C.O. or delegate)*	DATE
1. COMMAND DELEGATES BOARD MEMBERS		
2.		
3.	COMMANDING OFFICER	

SURVEY REPORT AND RECOMMENDATION

EXAMPLE: THIS SECTION WILL DOCUMENT BOARDS FINDINGS AND RECOMMENDATIONS.

FINDINGS:
1. REFRIGERATION UNIT WAS INSTALLED 06/05/95.
2. ITEMS WERE SPOILED DUE TO COMPRESSOR FAILURE.
3. NO EVIDENCE OF PERSONAL RESPONSIBILITY, COMPRESSOR REPLACED.

RECOMMENDATIONS:
1. PUT ITEMS IN HOLD STATUS UNTIL FINAL APPROVAL, THEN DESTROY.
2. REIMBURSEMENT TO SUPPLY FUND IN THE AMOUNT OF $1816.00.
3. NO EVIDENCE OF NEGLIGENCE EXISTS.

ITEM(S) SURVEYED IN ACCORDANCE WITH COAST GUARD REGULATION BY: *(Signature(s)) (Board Members)*

(1)	(2)	(3)
BOARD MEMBER	BOARD MEMBER	BOARD MEMBER

REVIEW OF SURVEY REPORT

☒ APPROVED ☐ DISAPPROVED	SIGNATURE *(C.O. or delegate)* COMMANDING OFFICER	DATE	FINAL APPROVING AUTHORITY ☐ UNIT ☐ DISTRICT ☐ COMDT ☐ OTHER ☐ MLC
DISTRICT/MLC APPROVED/DISAPPROVED		DATE	COMMANDANT APPROVED/DISAPPROVED — DATE
SPECIFIC DISPOSAL ACTION TAKEN			SIGNATURE RANK AND TITLE — DATE

PREVIOUS EDITION IS OBSOLETE

EXHIBIT 6-2. INVENTORY ADJUSTMENT PROCEDURES FOR FOOD SERVICE ITEMS.

A. Submission. Daily on occurrence the Jack-of-the-Dust or FSO will prepare these entries on an Adjustment Form, CG-3114. The FSO will not adjust ledger or stock cards until the CO, OINC, or designated person approves the adjustment.

1. Store Number, Group, or Class. Enter the item's name and issuing unit.

2. Adjustment Sequence Number. Number sequentially using a four-digit number followed by the month and year. e.g., 0001-06/95, 0002-09/95.

3. Adjustment Type. Enter an "x" on inventory.

4. Amount of Adjustment. Indicate either a gain or loss as appropriate. In the "Quantity" column, enter the amount of loss or gain. Unit price is the current recorded price. For value extend quantity times unit price.

5. Reason for Adjustment. Enter the reason for the adjustment.

a. Breakage. Item dropped by mess attendant, damaged by rough sea, etc.

b. Item Expired. Item held beyond usable shelf life.

c. Physical Inventory Correction.

d. Surcharge.

B. Review and Approval. The CO, OINC, or designated person shall review each adjustment for potential theft, misuse, or inventory management problems and approve by signing and dating the adjustment request.

C. Posting and Recording Inventory Adjustments. Once approved, the Jack-of-the-Dust or designee will post the adjustments to the provision ledger or stock cards and record the gains and losses on the Provision Inventory Control Record, CG-3469.

1. Posting. Post adjustments to the item's provision ledger card. Write "ADJ" across the unused expenditure columns.

a. Date. Enter the date posted on the record.

b. Receipts. Enter inventory gains in this column.

c. Other. Enter inventory losses in this column.

d. Balance. Quantity on hand after adjustment.

2. Recording Inventory Gains and Losses. The FSO will record the total dollar amount of gains and losses daily on the Provision Inventory Control Record, CG-3469, and column 12 of the Daily Ration Cost Record, CG-3471.

   a. Inventory Gains. Enter inventory gains under receipts in the "Other" column and adjust the inventory balance accordingly.

   b. Inventory Losses. Record inventory losses under the expenditures "Other" column.

SAMPLE ADJUSTMENT FORM, CG-3114

DEPARTMENT OF TRANSPORTATION
U. S. COAST GUARD
CG-3114 (Rev. 3-67)

ADJUSTMENT FORM

STOCK NUMBER, GROUP OR CLASS	STORES ACCOUNT	ADJUSTMENT NUMBER
HONEY DEW MELONS (CS)		0001-01/00

TYPE ADJUSTMENT: ☐ PRICE ☒ INVENTORY ☐ GROUP OR CLASS LEDGER

RECEIPT DOCUMENT NUMBER:

ITEM	QUANTITY	UNIT PRICE	VALUE
ON STOCK RECORD			0.00
RECEIVED			0.00
ON HAND AND RECEIVED			
NEW UNIT PRICE			
PREVIOUS GROUP OR CLASS VALUE			
CURRENT GROUP OR CLASS VALUE			
ADJUSTMENT ☐ GAIN ☒ LOSS	1	11.75	11.75

REASONS FOR ADJUSTMENT
SPOILAGE

SIGNATURE

DATE 01/05/00

PREVIOUS EDITION MAY BE USED

SAMPLE ADJUSTMENT FORM, CG-3114

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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

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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

SAMPLE ISSUE/SALES SLIP, CG-2581
I2273*IMAGES:

SAMPLE ISSUE/SALES SLIP, CG-2581

DEPARTMENT OF TRANSPORTATION
U.S. COAST GUARD
CG-2581 (Rev. 1-79)

ISSUE/SALES SLIP

TYPE OF DOCUMENTATION
- [X] ISSUE OF STORES
- [ ] SALES OF STORES
- [ ] SALE OF MEALS:
  - [ ] BREAKFAST
  - [ ] DINNER
  - [ ] SUPPER
- [ ] OTHER (Explain)

UNIT NAME

DATE: 01/17/00

ISSUED OR SOLD TO: GALLEY

REMARKS: 1 OF 1

ACCOUNTING DATA

ITEM	DESCRIPTION (or individual receipts for meals)		QUANTITY	UNIT	UNIT PRICE	EXTENSION
001	GREEN BEANS	X	1	CN	2.75	2.75
002	TOP ROUND	X	12	LB	2.86	34.32
003	POTATOES FRESH	X	10	LB	0.18	1.80
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
					TOTAL	$38.87

ISSUED	VERIFIED	POSTED
INITIAL	INITIAL	INITIAL
(Initials)		

RECEIVED BY (For blanket receipts)

(Signature)

DUTY FOOD SERVICE SPECIALIST
(Title)

PREVIOUS EDITION MAY BE USED

SAMPLE PROVISION INVENTORY CONTROL RECORD, CG-3469

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-3469 (Rev. 4-67)	PROVISION INVENTORY CONTROL RECORD	MEMORANDA UNIT NAME	MONTH AND YEAR	PAGE NO. 01

DATE	EXPLANATION	DOCUMENT NUMBER	RECEIPTS (+) PURCHASES	RECEIPTS (+) PRICE GAINS	RECEIPTS (+) OTHER	EXPENDITURES (-) ISSUES TO MESS	EXPENDITURES (-) SALES OF STORES	EXPENDITURES (-) PRICE LOSSES	EXPENDITURES (-) OTHER	BALANCE
1/13	**Brought Forward**									2356.00
1/15	SYSCO FOOD SERVICE	15432	1503.00							3859.00
1/16	CGDF	2581001				281.35				3577.65
1/16	INVENTORY ADJUSTMENT	0001-01/00							11.75	3565.90
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
	Totals		1503.00	0.00	0.00	281.35	0.00	0.00	11.75	3565.90

PREVIOUS EDITION MAY BE USED

SAMPLE DAILY RATION COST RECORD, CG-3471

DEPARTMENT OF TRANSPORTATION
U. S. COAST GUARD
CG-3471 (Rev. 2-77)

DAILY RATION COST RECORD

UNIT NAME

MONTH AND YEAR

DATE	NUMBER OF RATIONS: RATIONS IN KIND FURNISHED	NUMBER OF RATIONS: REIMBURSEABLE ISSUE	NUMBER OF RATIONS: CASH OR CREDIT SALE	TOTAL RATIONS (2 + 3 + 4)	BASIC DAILY FOOD ALLOWANCE (5)	TOTAL OPERATING ALLOWANCE (5 X 6)	VALUE OF STORES CONSUMED (8)	DAILY SAVING (7 - 8)	DAILY LOSS (8 - 7)	TOTAL SURPLUS (9 + 9 OR 7 - 10)	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
BF											LINE 26 FROM PEVIOUS
1				0		0.00		0.00	0.00	0.00	MONTH CG-2576
2				0		0.00		0.00	0.00	0.00	
3				0		0.00		0.00	0.00	0.00	
4				0		0.00		0.00	0.00	0.00	
5				0		0.00		0.00	0.00	0.00	
6				0		0.00		0.00	0.00	0.00	REMARKS SECTION USED
7				0		0.00		0.00	0.00	0.00	FOR SMS REIMBURSABLE
8				0		0.00		0.00	0.00	0.00	ETC.
9				0		0.00		0.00	0.00	0.00	
10				0		0.00		0.00	0.00	0.00	
11				0		0.00		0.00	0.00	0.00	
12				0		0.00		0.00	0.00	0.00	
13				0		0.00		0.00	0.00	0.00	
14				0		0.00		0.00	0.00	0.00	
15				0		0.00		0.00	0.00	0.00	
16				0		0.00		0.00	0.00	0.00	
17				0		0.00		0.00	0.00	0.00	
18				0		0.00		0.00	0.00	0.00	
19				0		0.00		0.00	0.00	0.00	
20				0		0.00		0.00	0.00	0.00	
21				0		0.00		0.00	0.00	0.00	
22				0		0.00		0.00	0.00	0.00	
23				0		0.00		0.00	0.00	0.00	
24				0		0.00		0.00	0.00	0.00	
25				0		0.00		0.00	0.00	0.00	
26				0		0.00		0.00	0.00	0.00	
27				0		0.00		0.00	0.00	0.00	
28				0		0.00		0.00	0.00	0.00	
29				0		0.00		0.00	0.00	0.00	
30				0		0.00		0.00	0.00	0.00	
31				0		0.00		0.00	0.00	0.00	
TOTAL	0	0	0	0		0.00	0.00			0.00	

PREVIOUS EDITIONS MAY BE USED

EXHIBIT 8-2. POSTING RECEIPTS.

Posting receipts adjusts the amount on hand and prices to reflect the average cost. Follow Steps 1 through 5 in order.

A. Extensions and Calculation Totals. Never assume the figures on an invoice are correct; carefully review and if necessary extend quantities by unit prices to ensure accuracy. Immediately correct any errors by contacting the vendor to either receive a corrected receipt or have the vendor adjust its records. See the sample CG-3469 in Exhibit 8-1.

B. Post Receipt and Credit Memorandum Totals. Post receipt totals by invoice number, receipt number, CG-2581 number, or credit memorandum number on both the Provision Inventory Control Record, CG-3469, and Blanket Purchase Call Sheets. In CG-3469's explanation column post the vendor's and unit's names.

C. Blanket Purchase Agreement Call Record Sheet. A unit-controlled and -produced form that provides a daily record of all CGDF purchasing transactions for repetitive calls against the Blanket Purchase Agreement. See CG Finance Center SOP for processing requirements.

D. Determine the Price of Each Item. Copy the receipt to use as a work sheet in determining the prices and amount to post. To calculate the total quantity received and price:

1. Multiply the number of cases by the case pack, e.g., 3 cases with 6 #10 cans per case = 18 #10 cans.

2. Next, divide the 18 cans into the total cost of the item, e.g., 18 #10 cans cost $38.85; $38.85 divided by 18 equals $2.1583.

3. Round the price to the nearest cent. Here, round $2.1583 to $2.16 per #10 can.

4. On the receipt note the total quantity and the price by the quantity/price (18/$2.16).

E. Post Each Item to Ledger Card. List separately items having different prices, e.g., canned soups, frozen pies, or dry cereal. Make a ledger card for each item; only one item per card. Write the receipt date and quantity in the appropriate lines on a Provision Ledger, CG-4246, or Stock Card, NAVSUP 766. Add the quantity received to the on-hand balance and write the new total. Check for any price difference; if there is one, determine the new item price by price averaging. To average prices add the on-hand and received quantities and their extended value; then divide the extended totals by the new on-hand balance; see Chapter 5.C. for price averaging procedures. This step is not required if the price is unchanged or the item has a zero balance. Mark the new price to the right of the old one and single-line out the old price. Document the procedure on the reverse of the receiving document or on a sheet of paper attached to the receiving document.

SAMPLE CALL RECORD SHEET FOR BLANKET PURCHASE ORDERS (BPAs)

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD BPA (10/99)	**BLANKET PURCHASE AGREEMENT (BPA) CALL RECORD SHEET**	DATE
UNIT NAME	OFPAC	MONTH

VENDOR NAME AND ADDRESS	DOCUMENT NUMBER

DATE	CALL NUMBER	CALLER'S SIGNATURE	DESCRIPTION OF PURCHASE	VENDOR TICKET NUMBER	AMOUNT ($)

EXHIBIT 8-3. SELLING MEALS.

Selling meals requires four steps: maintaining the change-making fund; meal cash sales; meal credit sales; and end-of-meal cash reconciliation.

A. Change-Making Fund. Each CGDF will have a fund to make change for meals sold for cash. From money received from previous sales, the Food Service Officer (FSO) establishes a change-making fund in the minimum amount necessary. Before the beginning of each meal the FSO ensures the fund contains maximum amount allowed in this Chapter. The assigned cashier legibly signs the cash log to acknowledge receiving the change-making fund. The assigned cashier is accountable for the fund and all money collected.

B. Meal Cash Sales. The assigned cashier screens patrons for eligibility and collects funds. To screen, the cashier examines each patron's identification card and travel status to determine his or her appropriate meal rate category. Each patron signs the Meal Sign- in Sheet, CG-4901, with his or her name, last four Social Security Number digits, unit assigned, and amount paid for the meal.

C. Meal Credit Sales. Each patron has an Individual Credit Account, CG-3476, on which to bill meal purchases. When the patron purchases a meal and signs the Meal Sign-in Sheet, CG-4901, the assigned cashier or designee checks the appropriate box on the Individual Credit Account for the meal purchased. If the unit does not use the Meal Sign-in Sheet for patrons purchasing meals on credit, each patron must acknowledge each meal purchase by initialing the Individual Credit Account. After the meal, the designated FS converts both credit and cash sales to rations. At month-end, the FSO or designee adds all meals purchased and completes the two recapitulation sections on the bottom of the form. The assigned cashier or designee gives the bottom portion as the patron's receipt. On the Individual Credit Account recapitulation portion the patron must legibly sign the "paid by" block to verify the amounts owed and paid are accurate. When the patron pays the bill, the FSO annotates the form as paid and transfers the cash amount received into the cash log.

D. End-of-Meal Reconciliation. The assigned cashier certifies the cash on hand equals the total of the change-making fund and money collected and documents the reconciliation on the meal log after the meal's last entry. Reconcile by counting the number of meals sold for cash and credit in each category and multiply that number by that category's current meal rate. Total both categories and add to the total, including the change-making fund. Next count the cash and compare it to the cash value of meals sold to the cash on hand. If a difference exists, double-check all calculations. A sample reconciliation appears on the next page.

Example				
Meal	**Category**	**# Meals x**	**Rate (in $) =**	**Extension**
SUPPER	Discount Rate	30	2.45	$ 73.50
	Standard Rate	8	3.00	$ 24.00
			Total	$ 97.50
- CHANGE-MAKING FUND ADVANCE				$ 25.00
+ CASH AND PATRONS' PERSONAL CHECKS ON HAND				$ 72.50
= TOTAL CASH ACCOUNTABLE (Cash Sales + Change Fund) **Cash Count**				$ 97.50

SAMPLE CASH LOG (for a Large CGDF)

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CASH LOG (10/99)	**UNIT CASH LOG**			DATE
UNIT NAME		OFPAC		MONTH
DATE	EXPLANATION	SALES RECEIVED (+)	TRANSMITTED (-)	BALANCE
TOTAL				
LOCAL REPRODUCTION AUTHORIZED	**TOTAL**			

SAMPLE MEAL SIGN-IN SHEET, CG-4901

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-4901 (Rev. 9-90)	**MEAL SIGN-IN SHEET**	DATE

UNIT

CASHIER

MEAL
BREAKFAST, LUNCH, DINNER, OR BRUNCH

RECEIVED BY (FSO)

PRICE

NAME PRINT	LAST 4 SSN	UNIT	CAT 1	CAT 2	CAT 3

SAMPLE INDIVIDUAL CREDIT ACCOUNT, CG-3476

DEPARTMENT OF TRANSPORTATION
U.S. COAST GUARD
CG-3476 (Rev. 3-85)

INDIVIDUAL CREDIT ACCOUNT

MONTH AND YEAR

NAME OF PURCHASER

GRADE AND RATE

SOCIAL SECURITY NUMBER

DATE	CATEGORY B	L	S	BR	HM	INITIAL OF PURCHASER	DATE	CATEGORY B	L	S	BR	HM	INITIAL OF PURCHASER
1							1						
2							2						
3							3						
4							4						
5							5						
6							6						
7							7						
8							8						
9							9						
10							10						
11							11						
12							12						
13							13						
14							14						
15							15						
16							16						
17							17						
18							18						
19							19						
20							20						
21							21						
22							22						
23							23						
24							24						
25							25						
26							26						
27							27						
28							28						
29							29						
30							30						
31							31						
TOTALS							TOTALS						

INSTRUCTIONS

The Coast Guard Dining Facility maintains the CG 3476 for each individual purchasing meals on credit. Post meal columns daily, opposite the date. The CG 3476 lists two category columns for meals purchased under different meal rates. Total the meals credited at the end of the month or prior to detachment of the individual and recapitulate. Duplicate the recapitulation on the Purchaser's Receipt. Give the individual the Purchaser's Receipt and retain the CG 3476 in numerical sequence in the CGDF files of the month sales were made. Retain voided CG 3476's. The Private Mess Afloat (PMA) may use the CG 3476. If used, maintain and file in numerical sequence in the PMA's files. Destroy all previous editions of CG 3476's.

RECAPITULATION

MEALS	NUMBER	RATE	AMOUNT
Breakfast			
Lunch			
Supper			
Brunch			
Holiday Meal			
VALUE OF PURCHASES ..... TOTAL →			

DATE PAID

PAID BY

PAYMENT RECEIVED BY

SERIALIZED NUMBER № 305102

PURCHASER'S RECEIPT FOR CREDIT SALE OF MEALS

MEALS	NUMBER	RATE	AMOUNT
Breakfast			
Lunch			
Supper			
Brunch			
Holiday Meal			
VALUE OF PURCHASES ..... TOTAL →			

MONTH AND YEAR

DATE PAID

PAYMENT RECEIVED BY

SERIALIZED NUMBER № 305102

PREVIOUS EDITION IS OBSOLETE

☆ U.S. GOVERNMENT PRINTING OFFICE: 1985—474-266

SN 7530-00-F01-4310

EXHIBIT 8-4. SELLING AND TRANSFERRING STORES.

A. Selling or Transferring Stores. Selling or transferring stores to another command begins with the potential customer unit's written request or message to the issuing unit's CO or OINC. The request should include the date required, description, brand name(s), item size, and unit of issue. The FSO reviews the request to identify unavailable or substitute items and refers questions on appropriate substitutions to the requisitioner. The designated FS marks all items out of stock with no substitute Not in Stock (NIS) and repeats that notation in the CG-2581's Extension Column and the DD-1149's Supply Action Column; indicates the item issued by checking the CG-2581's Check Column or the quantity and unit of issue on DD-1149's Supply Action Column prices; and totals all documents at the time of sale or transfer.

B. Posting. Posting procedures require adjusting the ledger cards to reflect the sale or transfer, documenting the transaction cost on CG-2581 or DD-1149, and posting the transaction totals on the Provision Inventory Control Record, CG-3469.

1. Ledger Card Entries. See the sample Provision Ledger in Exhibit 8-1. To post sales and transfers these entries are required:

   a. Date. Enter the sale or transfer date.

   b. Sale/Transfer of Stores. Enter the quantity in CG-4246's Other Column. On the Stock Card, NAVSUP 766, write "Sold" or "Transfer" in the Explanation Column.

   c. Balance. Subtract the amount sold or transferred from the previous balance and enter the new balance.

2. Issue/Sales Slip. This is the primary form for transfers and sales to Coast Guard and other activities; Exhibit 8-1 shows a sample Issue/Sales Slip, CG-2581. These entries are required:

   a. Unit Name. Self explanatory.

   b. Date. Date the items were sold.

   c. Issued or Sold To. The name of the activity or unit receiving the stores.

   d. Type of Documentation. Mark the Sale of Stores Block for sales and the Other Block for transfers.

   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. Note any purchase order numbers provided; otherwise leave blank.

   g. Item. Used to consecutively number entries, e.g., 1, 2, 3.

   h. Description. Enter the item's name and specific description from the ledger card.

   i. Check Column. The JOD checks to indicate the items were sold or transferred.

   j. Quantity. Write the quantity of the item sold in this column.

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

l. Unit Price. Enter the food item's current unit price.

m. Extension. Unit price times quantity sold.

n. Issued. The Jack-of-the-Dust initials to confirm.

o. Verified. The FSO initials to verify the entries', extensions', and totals' accuracy.

p. Posted. The person posting the entries initials.

q. Received by. The person receiving the items signs.

3. Requisition and Invoice/Shipping Document. The requisitioner completes the Requisition and Invoice/Shipping Document, DD-1149, which must include the billing address, purchase order number, that activity's accounting data, unit name, and a list of the items.

4. Provision Inventory Control Record. Entries to the Provision Inventory Control Record, CG-3469, may be in pencil. Exhibit 8-1 contains a sample CG-3469. These entries are required:

a. Date. Enter the transaction's calendar day. Write the month and year in the heading.

b. Explanation. Enter the activity's name, e.g., wardroom, cabin mess, morale committee, etc.

c. Document Number. Enter the sequential number from the bottom of the CG-2581 or the purchase order number from the DD-1149.

d. Sale of Stores. Enter the grand total from CG-2581 or DD-1149 if selling the stores.

e. Other. Enter store transfers in this Column.

f. Balance. Subtract the amount sold or transferred from the previous balance (this is the inventory's total cash value) and enter the amount.

EXHIBIT 8-11. SAMPLE REQUISITION AND INVOICE/SHIPPING DOCUMENT AS

SAMPLE REQUISITION AND INVOICE/SHIPPING DOCUMENT, DD-1149

SHIPPING CONTAINER TALLY ——— 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

REQUISITION AND INVOICE/SHIPPING DOCUMENT

Form Approved OMB No. 0704-0246

Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0246), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO EITHER OF THESE ADDRESS. RETURN COMPLETED FORM TO THE ADDRESS IN ITEM 2

1. FROM: (Include ZIP Code)
COMMANDING OFFICER
USCGC NEVERSAIL

SHEET NO. | NO. OF SHEETS | 5. REQUISITION DATE | 6. REQUISITION NUMBER
PURCHASE ORDER NUMBER

7. DATE MATERIAL REQUIRED (YYMMDD) | 8. PRIORITY

2. TO: (Include ZIP Code)
BILLING ADDRESS

9. AUTHORITY OR PURPOSE

10. SIGNATURE
FSO

11 a. VOUCHER NUMBER & DATE (YYMMDD)

3. SHIP TO - MARK FOR

12. DATE SHIPPED (YYMMDD) | b.

13. MODE OF SHIPMENT | 14. BILL OF LADING NUMBER

15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.

4. APPROPRIATIONS SYMBOL AND SUBHEAD
ACCOUNTING DATA

OBJECT CLASS	EXPENDITURE ACCOUNT (From)	(To)	CHARGEABLE ACTIVITY	BUREAU CONTROL ACTIVITY NO.	BUREAU CONTROL NO.	AMOUNT

ITEM NO. (a)	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES (b)	UNIT OF ISSUE (c)	QUANTITY REQUESTED (d)	SUPPLY ACTION (e)	TYPE CONTAINER (f)	CONTAINER NOS. (g)	UNIT PRICE (h)	TOTAL COST (i)
								$0.00
								$0.00
								$0.00
								$0.00
								$0.00
								$0.00
								$0.00
								$0.00
								$0.00
								$0.00

SIGNATURE
COMMANDING OFFICERS SIGNATURE

DATE

16. TRANSPORTATION VIA MATS OR MSTS CHARGEABLE TO

17. SPECIAL HANDLING

18. PERFORMANCE OF SHIPMENT	ISSUED BY	TOTAL CONTAINERS	TYPE CONTAINER	DESCRIPTION	TOTAL WEIGHT	TOTAL CUBE
	CHECKED BY					
	PACKED BY					
		0		TOTAL	0	0

19. RECEIPT		DATE (YYMMDD)	BY	SHEET TOTAL
	CONTAINERS RECEIVED EXCEPT AS NOTED			$0.00
	QUANTITIES RECEIVED EXCEPT AS NOTED	DATE (YYMMDD)	BY	GRAND TOTAL
	POSTED	DATE (YYMMDD)	BY	20. RECEIVER'S VOUCHER NO.

DD Form 1149 JAN 93

51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

EXHIBIT 8-5. RATION CREDITS.

A. General. The Ration Memorandum, CG-3123, is used for daily ration credits. The designated FS checks the appropriate block to indicate the type of memorandum, with these entries required for all types:

1. Unit Name. Self explanatory.

2. OPFAC Number. The OPFAC for the unit to which the rations initially were issued. Tenant commands are units with different OPFAC numbers authorized to subsist at the providing unit. Complete lines A-1 to A-3.

3. Date. Enter the date to which the rations apply, either the previous day or weekend. If the rations remain the same as on the previous day, e.g., on a vessel under way, then write "UFN," which stands for "Until Further Notice," in the block. For weekends, indicate the inclusive dates in the period covered.

4. Class. Indicate the dining facility's category, e.g., Large, Medium, Small, or Contracted.

5. Rate. Indicate the current day's authorized BDFA.

B. Completing CG-3123. First, the FSO completes Section B and Lines A-4 to A-9, including the SMS, in Section A. The XO, XPO, or personnel or administrative officer determines the rations for Lines A-1 to A-3 in Section A and verifies the FSO's figures.

1. Section B. This section has a line each for a meal, a column for each line in Section A, and a column to determine the Special Meal Supplement (SMS). The FSO enters the total number of meals provided for each respective column; enters the meal totals to the left of the equal sign; determines the ration equivalent by multiplying the number of meals times the corresponding ration conversion factors in Chapter 7; enters the ration equivalent to the right of the equal sign; totals the ration equivalents; and enters the total at the bottom of each column and in its respective line in Section A. Do not round partial rations up or down. In addition, the FSO lists the price of the meals sold for both cash and credit and deducts the ration value of the sold meals from the cash value. The amount remaining is the cash differential. The FSO adds this to the daily ration value to obtain the dining facility's additional operating funds.

   a. Line A-4, Sale of Meals. The Meal Sign-in Sheets, CG-4901, and/or Individual Credit Accounts, CG-3476, support these figures. The Section B columns contain the totals for all meals sold regardless of category. The cash value in the Remarks Section includes all meals sold for either cash or credit, shown in the example on the next page.

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.

SAMPLE DAILY RATION MEMORANDUM, CG-3123

DEPARTMENT OF TRANSPORTATION
U. S. COAST GUARD
CG-3123 (Rev. 9-90)

RATION MEMORANDUM

OPFAC NUMBER

UNIT NAME

TYPE OF MEMORANDUM *(Check appropriate box)*

- ☐ Statement of daily rations allowed dining facility
- ☒ Summary of rations and SMS allowed during accounting
- ☐ Authorization of communication of rations to a private mess.

INSTRUCTIONS

Prepare daily for rations-in-kind and value of rations and meals sold. Lines A-1 to A-3: Rations-in-Kind. Lines A-4 to A-9: Ration Equivalents. Section B: use for calculating Lines A-4 to A-9 and SMS. Section C: Private Mess and Commuted Rations.

DATE 11/30/99 ☒ **UFN**

CLASS "MEDIUM"

PERIOD COVERED FROM 11/1/99 TO 11/30/99

SECTION A

	a	b	c	d	e
	RATE 7.85	RATE	RATE	RATE	TOTAL CASH VALUE (a + b + c + d)
1. Regular Issues					/
2. CG Reserve (ADT) 90/87217					/
3. CG Cadets					/
4. Sale of Meals					/
5. CG Reserve (IDT) 90/87216					/
6. Flight Rations					/
7. CG Auxiliarists					/
8. Destitute Persons					/
9. Reimbursable Issues					/
10. TOTAL RATIONS. Lines A-1 to A-9					/

SECTION B

VALUE OF RATIONS AND MEALS SOLD CALCULATIONS

MEAL/RATE		Line A-4	Line A-5	Line A-6	Line A-7	Line A-8	Line A-9	SMS
Breakfast	.20	=	=	=	=	=	=	
Lunch	.40	=	=	=	=	=	=	
Supper	.40	=	=	=	=	=	=	
Brunch	.45	=	=	=	=	=	=	SMS Total
Supper/Brunc	.55	=	=	=	=	=	=	X Value
Holiday Meal	.60	=	=	=	=	=	=	TOTAL
TOTALS:								

SECTION C

1. Subsistence Specialist	
2. Ration in Kind	
3. **TOTAL** *(Lines C-1 and C-2)*	
4. Value *(Rate X No. Rations)*	
5. **TOTAL AMOUNT TO BE COMMUTED** *(Sum of Line C-4 Entries)*	

6. PAYEE FOR COMMUTED RATIONS

7. ACCOUNTING DATA

REMARKS:

SIGNATURE *(Attesting Officer include title)*

XO/XPO

ASSIGNMENT OF COMMUTED RATION PAYMENT TO DINING FACILITY

Proceeds from this authorization (Line C-5) to be credited to COAST GUARD SUPPLY FUND in settlement of provisions purchased from Dining Facility of USCG _____ during month and year of: _____

SIGNATURE *(Mess Treasurer)*

PREVIOUS EDITIONS ARE OBSOLETE

EXHIBIT 8-6. CHANGE-MAKING FUND AUDIT.

The unit change-making fund audit counts the cash and checks on hand and balances the account with transmittal letters, CG Finance Center serialized transmittal acknowledgements, and accounts receivable. Complete these items:

A. Cash Count. Document the cash count by either the Custodian's Count of Cash on Hand, CG-4971, or letter format. A cash count includes all cash on hand, checks, cashier's checks, and money orders as cash. Write the cash count total on CGDFOS, CG-2576, Line 35. The FSO shall report amount of change fund (cash held for making change) in the remarks section of the CGDFOS, CG-2576.

B. Transmittal Letters. Total all transmittals and CG Finance Center serialized acknowledgement letters since the last report. Deduct the acknowledgment letters' total from the transmittal totals to verify the amount of cash in transit. List as a discrepancy any transmittal for which more than one month has elapsed since shipment to the CG Finance Center without its having received the shipment and verify it with the appropriate FINCEN collection clerk. Enter the total of cash in transit on CGDFOS Line 36.

C. Uncollected Bills Review. Review and list as part of the report all unpaid bills for credit meal and store sales outstanding from the previous month. CGDFOS Line 39 shows the total of any outstanding amount plus any current sales.

SAMPLE CUSTODIAN'S COUNT OF CASH ON HAND, CG-4971

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-4971 (12-73)	**CUSTODIAN'S COUNT OF CASH ON HAND** *(Prepare in Duplicate - Original (Auditor) - Copy (Custodian))*		REVIEW NUMBER	
UNIT	LOCATION		DATE	HOUR
CUSTODIAN FOOD SERVICE OFFICER	RATE/GRADE	ADO SYMBOL	CASHIER CLASSIFICATION	

TYPE OF ACTIVITY *(Check)*

☐ ADO ☐ CASHIER ☐ COLLECTION CLERK

☐ GENERAL MESS ☐ CLOTHING LOCKER ☐ EXCHANGE ☐ OTHER *(Describe)*

CURRENCY		QUANTITY	EXTENSION	TOTALS
COIN	PENNIES		0.00	
	NICKELS		0.00	
	DIMES		0.00	
	QUARTERS		0.00	
	HALVES		0.00	
	DOLLARS		0.00	
	TOTAL COIN			$0.00
BILLS	ONES		0.00	
	TWOS		0.00	
	FIVES		0.00	
	TENS		0.00	
	TWENTIES		0.00	
	FIFTIES		0.00	
	HUNDREDS		0.00	
	TOTAL BILLS			$0.00
			TOTAL CURRENCY	$0.00
			TOTAL OF CASH ITEMS, OTHER *(Support with listings)*	
			TOTAL	$0.00

COUNT WITNESSED BY		COUNT MADE BY	
DATE	REVIEWER'S SIGNATURE	DATE	SIGNATURE OF CUSTODIAN
DATE	REVIEWER'S SIGNATURE	TITLE	

Original (Auditor)

EXHIBIT 8-7. PROVISION INVENTORY REPORT.

Document the two methods of completing the Provision Inventory Report, CG-4261, physical or book, in the same way. A physical inventory involves counting each item and recording the inventory on CG-4261 with the prices from the ledger or stock cards. A book inventory involves recording the item's balance and price from the stock or ledger cards to the CG-4261.

A. Physical Inventory. A physical inventory requires physically counting all material stored within a specific area, e.g., dry stores, chill box, freezer. Inventory takers count items a first time; then the FSO reconciles the counts with the stock or ledger records. Inventory-takers may count a second time if the initial count and stock or ledger cards do not agree.

1. Counting Procedure. Starting in one location, count every item, noting it by its name, size, and unit of issue; record the count on a sheet of paper. Count case lots by their individual unit of issue, making sure each case is full. Count all items in their original unopened container. Count identical items not located together in the same listing on the tabulating paper. Circle the item's grand total when the count is complete.

2. Reconciling with Ledger Cards. Compare each item with the stock or ledger card. If the physical count and card totals are the same, enter the date, PINV1, and the quantity in red ink on the stock or ledger card. If the quantity totals are different, take these steps:

a. Recount the items that are different on the stock or ledger card.

b. Review any unposted receipt and expenditure documents that may have been stored or removed during the inventory.

c. Review ledger card entries for these types of possible errors:

(1) Inaccurate mathematical computations.

(2) Duplicate or incomplete entries.

(3) Quantities erroneously transcribed from delivery documents.

(4) Incorrect on-hand balances brought forward from a previous ledger card.

d. If the steps in Items a. and b. above resolve the difference, correct the stock or ledger card as necessary and enter the three types of data described in Item 2.

e. If the steps in Items a. and b. above fail to resolve the difference, determine whether the difference is major, 2% of the operating allowance, or minor, less than 2%.

f. For gains and losses qualifying as minor differences, post the higher or lower quantity on the cards and bring the balance into agreement with the physical inventory count. Prepare an Adjustment Form, CG-3114, to document the increase or decrease on the Provision Inventory Control Record, CG-3469.

g. For major differences, if a loss, prepare a Report of Survey, CG-5269. If a gain, post to the cards to adjust the balance and document on the Adjustment Form, CG-3114.

B. Book Inventory. An inventory taken from the ledger cards is a book inventory, based on the premise the cards reflect the actual inventory. A book inventory takes less time to prepare and normally does not require completing adjustment forms or surveys to correct the ledger cards. The Provision Inventory Report shows the on-hand balance shown on the cards and their respective weighted average price.

C. Recording Procedures. Document the inventory on the Provision Inventory Report, CG-4261, or a standard work station computer program. Standard work station report formats should be identical to the CG-4261 and show the item, unit of issue, quantity, unit price, and value. Preparers should take care to prevent transposition and recording errors and either type or write the form in blue or black ink.

1. Heading. Enter the OPFAC number and inventory date at top of each page. On the first page, enter the unit's name and type of inventory. If using a computer spreadsheet, include the heading and report date at the top of each page.

2. The Provision Inventory Report. The Report has a generic list of food items and their standard units of issue grouped into categories, e.g., meats, poultry, fish; dairy and eggs; fruit and vegetables; etc. Find the printed item most closely describing the counted item and record the average price and quantity from the work sheet or ledger cards. If more detail will identify an item, write it to the right of the item; the description should closely match the ledger card entries. Indicate non-standard units of issue in the OU Column. If an item does not match a listed entry, write the item in a blank entry at the end of the appropriate category. After all the blank areas are filled, write over printed listings. Be sure the entry is legible. Every item entry must include the description, unit of issue, and unit price. Line out and initial errors; do not erase or use correction fluid ("white out").

3. Extensions and Totals. Multiply each item's quantity by its price; enter the extension in that item's value column. Extend all items before totaling columns. Total each column and double check it by having one person read off each entry to a second person or by running a second total that matches. Enter the grand total of all columns on the last page.

D. Certification. Submit a Provision Inventory Report, CG-4261, with the certifications shown on the next page to the CO or OINC for approval.

Signer	Block	Certifies
FSO	A	Physical inventory is true and correct
FSO	B	Book inventory is a true, correct statement
Incoming FSO	D	Receiving and accepting the inventory
Witnesses	E	Verifies inventory correctness in FSO's absence
Unit's Commanding Officer	F	Approves inventory

SAMPLE PROVISION INVENTORY REPORT, CG-4261, Front

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-4261 (Rev. 3-80)	**PROVISION INVENTORY REPORT**	UNIT NAME	OPFAC NUMBER
TYPE OF REPORT *(Check appropriate box(es))* MONTH END INVENTORY; RELIEF INVENTORY; INVENTORY VERIFICATION; ISSUES TO THE ENLISTED DINING FACILITY			DATE OF INVENTORY OR ISSUE

EXPLANATION OF UNIT COLUMNS: SU - standard unit of issue, OU - other unit of issue. *Entry in OU blocks negates printed unit in preceding SU block.

REMARKS

ITEM	SU	OU	QUANTITY	UNIT PRICE	VALUE	ITEM	SU	OU	QUANTITY	UNIT PRICE	VALUE
MEAT, POULTRY, AND FISH						Italian, sausage, hot	lb				0.00
Bacon, slab	lb				0.00	Italian, sausage, sweet	lb				0.00
Bacon, sliced, prepkd, 22 oz can	cn				0.00	Knockwurst	lb				0.00
Bacon, sliced	lb				0.00	Lamb, carcass	lb				0.00
Beef, chunks, 29 oz can	cn				0.00	Lamb, chops	lb				0.00
Beef, corned, 6lb can	cn				0.00	Lamb, roast	lb				0.00
Beef, corned	lb				0.00	Lamb, telescope	lb				0.00
Beef, dried	lb				0.00	Liver, sausage	lb				0.00
Beef, dried, sliced	lb				0.00	Luncheon loaf, pick & pim	lb				0.00
Beef, ground	lb				0.00	Luncheon loaf, pick & pep	lb				0.00
Beef, liver	lb				0.00	Luncheon meat	lb				0.00
Beef, oven roast	lb				0.00	Luncheon meat, 6 lb can	cn				0.00
Beef, patties	lb				0.00	Macaroni, fmet	lb				0.00
Beef, pot roast	lb				0.00	Ocean Perch, fillets	lb				0.00
Beef, rounds	lb				0.00	Oysters, brd	lb				0.00
Beef, short ribs	lb				0.00	Oysters, shucked	lb				0.00
Beef, steak	lb				0.00	Pastrami	lb				0.00
Beef, swiss steak	lb				0.00	Pepperoni	lb				0.00
Beef, tenderloin	lb				0.00	Pigs feet	lb				0.00
Beef, w/o gravy 29 oz can	cn				0.00	Polish sausage	lb				0.00
Bockwurst	lb				0.00	Pork, butts	lb				0.00
Bologna	lb				0.00	Pork, country style, ribs	lb				0.00
Bologna, lebanon	lb				0.00	Pork, diced	lb				0.00
Bratwurst	lb				0.00	Pork, ham	lb				0.00
Canadian, style, bacon	lb				0.00	Pork, hocks	lb				0.00
Chicken, boned, 29 oz can	cn				0.00	Pork, loin, bone-in	lb				0.00
Chicken, deny, #10 can	cn				0.00	Pork, loin, boneless	lb				0.00
Chicken, broiler-fryer, cut up	lb				0.00	Pork, slices, 5 oz	lb				0.00
Chicken, broiler-fryer, whole	lb				0.00	Pork, spareribs	lb				0.00
Chicken, hen/roaster	lb				0.00	Pork, tenderloin	lb				0.00
Chitterlings	lb				0.00	Pork, sausage, bulk	lb				0.00
Clams, breaded	lb				0.00	Pork, sausage, links	lb				0.00
Clams, cnd, minced	lb				0.00	Pork, sausage, precooked	lb				0.00
Clams, fzn	lb				0.00	Pork, sausage, links cnkd	lb				0.00
Cod, fillet	lb				0.00	Pork, sausage, 23 oz can	cn				0.00
Corn beef hash	cn				0.00	Rabbit, cut-up	lb				0.00
Crawfish, tails	lb				0.00	Rock cornish hens	lb				0.00
Ducks, whole	lb				0.00	Hocktish, fillet	lb				0.00
Fish, portions, brd	lb				0.00	Salami	lb				0.00
Fish, sticks, brd	lb				0.00	Salmon, fresh	lb				0.00
Flounder, fillets	lb				0.00	Salmon, steaks	lb				0.00
Frankfurters, 22 oz. can	cn				0.00	Salmon, can #1	cn				0.00
Frankfurters	lb				0.00	Sardines, cnd	cn				0.00
Haddock, fillets	lb				0.00	Scallops, brd	lb				0.00
Halibut, steaks	lb				0.00	Scallops, raw	lb				0.00
Ham, chunks, 29 oz can	cn				0.00	Shrimp, fzn raw, unpeeled	lb				0.00
Ham, pear shaped, cnd	lb				0.00	Shrimp, fzn, peeled, deveined	lb				0.00
Ham, cooked, boneless	lb				0.00	Shrimp, fzn, breaded	lb				0.00
Ham, pulman, end	lb				0.00	Shrimp, fzn, molded, breaded	lb				0.00
Ham, smoked, bone-in	lb				0.00	Shrimp, deny, #10 can	lb				0.00
Hamburger, w/o gravy	cn				0.00	Thuringer	lb				0.00
COLUMN TOTAL					0.00	COLUMN TOTAL					0.00

Previous editions may be used

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SAMPLE PROVISION INVENTORY REPORT, CG-4261, Back

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-4261(REV. 3-80)	**PROVISION INVENTORY REPORT** *(Continued)*	OPFAC NUMBER 21-12104	DATE OF INVENTORY OR ISSUE 01/31/00

CERTIFICATION INSTRUCTIONS

A. Use for physical inventories taken by food service officer or verifying officer(s). When relief involved, outgoing food service officer signs A; incoming food service officer signs D.

B. Use for inventories taken from stock records when physical inventory waived by commanding officer, etc.

C. Use when form prepared as a statement of issues to the enlisted dining facility.

D. To be completed by relieving (incoming) food service officer.

E. This certification to be signed by witness(es) to physical inventory takes when outgoing food service officer detached too suddenly to permit conducting a joint inventory with his successor.

F. To be signed by commanding officer when E used OR when inventory verified by officer(s) other than food service officer.

CERTIFICATION	SIGNATURE, GRADE, TITLE
A. I (We) hereby certify the foregoing to be a true statement of inventory taken under my (our) personal supervision	FOOD SERVICE OFFICER OR VERIFICATION OFFICER
B. I hereby certify the foregoing to be a true statement of inventory taken from the enlisted dining facility stock records.	FSO
C. I hereby certify the foregoing to be a true statement of issues to the enlisted dining facility	FSO
D. Received the provisions listed in this inventory, for which I hold myself accountable.	FSO
E. I (We) witnessed the foregoing inventory and hereby certify it to be true and correct	FOOD SERVICE OFFICER OR VERIFICATION OFFICER
F. Examined and approved on _____ *(date)*	COMMANDING OFFICER

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SAMPLE ADJUSTMENT FORM, CG-3114

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-3114 (Rev. 3-67)	**ADJUSTMENT FORM**		
STOCK NUMBER, GROUP OR CLASS GREEN BEANS	STORES ACCOUNT	ADJUSTMENT NUMBER 0002-01/00	
TYPE ADJUSTMENT ☐ PRICE ☒ INVENTORY ☐ GROUP OR CLASS LEDGER		RECEIPT DOCUMENT NUMBER	
ITEM	QUANTITY	UNIT PRICE	VALUE
ON STOCK RECORD	6	11.75	70.50
RECEIVED			0.00
ON HAND AND RECEIVED			
NEW UNIT PRICE			
PREVIOUS GROUP OR CLASS VALUE			
CURRENT GROUP OR CLASS VALUE			
ADJUSTMENT ☐ GAIN ☒ LOSS	1	11.75	11.75
REASONS FOR ADJUSTMENT PHYSICAL INVENTORY LOSS			
SIGNATURE		DATE 01/31/00	

PREVIOUS EDITION MAY BE USED

SAMPLE REPORT OF SURVEY, CG-5269

DEPARTMENT OF TRANSPORTATION
U.S. COAST GUARD
CG-5269 (Rev. 6-90)

REPORT OF SURVEY

DATE:

NUMBER: UNIT PROVIDE

ACTIVITY: UNIT NAME

ORIGINATOR (Signature and Title): FOOD SERVICE OFFICER

REQUEST FOR SURVEY

ITEM	STOCK NUMBER AND DESCRIPTION	CONDITION CODE	QUANTITY	UNIT PRICE	TOTAL VALUE
001	GRAPEFRUIT FRESH CS (SYSCO)	A2	2	$25.00	$50.00
002	BEEF TOP ROUND LB (PRIME VENDOR)	A2	60	$2.95	$177.00
003	SHRIMP (GULF SEAFOOD INC.)	A2	25	$12.75	$318.75
	DESCRIBE ITEMS INSUFFICIENT DETAIL TO BE READILY RECOGNIZABLE BY VIEWERS OF THE SURVEY INCLUDE NSN IF AVAILABLE, BRAND NAME, SOURCE OF SUPPLY, AND DATE PURCHASED.				

REASON FOR SURVEY	ACCOUNTING CLASSIFICATION		
	ATU	COST CENTER OPFAC	OWNER CODE
EXAMPLE: UN ACCOUNTED FOR ITEMS FROM PHYSICAL INVENTORY	08	15508	1

ACTION BY COMMANDING OFFICER OR DELEGATE

SURVEY TO BE MADE BY:
1. COMMAND DELEGATES BOARD MEMBERS
2.
3.

SIGNATURE (C.O. or delegate): COMMANDING OFFICER

DATE:

SURVEY REPORT AND RECOMMENDATION

EXAMPLE: THIS SECTION WILL DOCUMENT BOARDS FINDINGS AND RECOMMENDATIONS.

FINDINGS:

1. ITEMS CONSUMED AND NOT POSTED ON DAILY CG-2581 ISSUED TO MESS 1/15/00, AND 1/21/99

RECOMMENDATIONS:

1. FSO AND CMCM OF DUST TO REVIEW PROCEDURES FOR DAILY BREAK OUTS, AND CONDUCT PERIODIC SPOT CHECKS OF FAST MOVING AND HIGH COST ITEMS.

ITEM(S) SURVEYED IN ACCORDANCE WITH COAST GUARD REGULATION BY: (Signature(s)) (Board Members)

(1)	(2)	(3)
BOARD MEMBER	BOARD MEMBER	BOARD MEMBER

REVIEW OF SURVEY REPORT

APPROVED / DISAPPROVED

SIGNATURE (C.O. or delegate): COMMANDING OFFICER

DATE:

FINAL APPROVING AUTHORITY: UNIT / DISTRICT / COMDT / OTHER / MLC

DISTRICT/MLC APPROVED/DISAPPROVED: DATE:

COMMANDANT APPROVED/DISAPPROVED: DATE:

SPECIFIC DISPOSAL ACTION TAKEN

SIGNATURE RANK AND TITLE: DATE:

PREVIOUS EDITION IS OBSOLETE

EXHIBIT 8-8. COAST GUARD DINING FACILITY OPERATING STATEMENT (CGDFOS).

A. Advance Activities. All paperwork completed during the month supports the Coast Guard Dining Facility Operating Statement (CGDFOS), CG-2576, which is simpler to prepare if this paperwork is completed properly. Prepare these supporting forms and reports before completing the CGDFOS.

1. Issues. Post all issues for the last day. Charge items for the next day, i.e., the first day of the next month, against the following month.

2. Store Sales. Post all pending credit store sale transactions before completing the Provision Inventory Control Record.

3. Provision Inventory Control Record, CG-3469. Total all columns and verify the ending balance of the Provision Inventory Control Record.

4. Daily Ration Cost Record, CG-3471. Total all columns and verify the ending balance.

5. Summary Ration Memorandum, CG-3123. Complete the month's summary ration count and have the XO or XPO verify it. Only these two officers can verify and sign the Summary Ration Memorandum.

6. Provision Inventory Report, CG-4261. After concluding all inventory transactions for the month, complete the Provision Inventory Report; Exhibit 8-7 has a sample. Compare the inventory's total to the Provision Inventory Control Record, CG-3469, ending balance. If the totals are 5% higher or lower than the operating allowance, take the steps listed in Exhibit 8-7 to reconcile them. Write the ending inventory total on CGDFOS, Line 8.

7. Purchases. Total all purchases by purchase order number. Attach an adding machine tape of the total to the upper left-hand corner for easy reference. List purchases in Block "G" on the CGDFOS reverse.

8. Meal Sales. For each meal rate category, 1, 2, or 3, summarize the month's meal sales and document the summary on an Issue/Sales Slip, CG-2581; Individual Credit Account, CG-3476; or the Meal Sign-in Sheet, CG-4901. The form shall show the number of each meal sold and its price. If only a few people purchased meals, summarize sales for each patron on an Issue/Sales Slip, CG-2581. The list will show the category or patron, the CG-2581 number, and that slip's total. List any money order or cashier's check fees separately and deduct their totals from the overall total. List the sale forms' total in Block F on the CGDFOS front.

B. Preparing the Operating Statement. Use a working copy when first preparing the CGDFOS to help in preparing the final copy for submission to CG Finance Center. Follow these procedures to help complete the CGDFOS.

1. Complete the Top Section.

a. Unit Name: Self explanatory.

b. Operating Facility (OPFAC) Number. Self explanatory.

c. CGDF Class. Indicate dining facility class, Large, Medium, or Small, as defined in Chapter 1. Check the appropriate report type, Regular, Relief, or Memorandum. Also indicate in this Block if claiming the SEPRATS supplemental increase to the BDFA.

d. Period Covered. Monthly reports always cover the first to last day of the month and include all transactions occurring within that period. A relief or memorandum report covers the first of the month to the date of relief or memorandum. Relief or memorandum reports have no effect on computing the required monthly report. A required report's beginning inventory is always the previous month's report's ending inventory.

2. Transcribe Numbers from Last Report. Write the numbers in certain lines in last month's report in different lines in this month's report. Using the audited copy returned from the Finance Center, transcribe these numbers from last month's to this month's CGDFOS.

Line from Last Month	**Transcribed to This Month**
8	1
26	25
39	28
35	31
36	32

3. Block A, Operating Statement. Block A, as shown on the next page, counts the food received and expended during the month and determines the cost of the food charged against the unit's allowance.

Line	Information Documented	Source
1	Beginning Inventory	Line 8 from previous month's report
2	Subsistence item receipts from other CGDFs	Block H
3	Purchases	Block G
4	Total	Add Lines 1 through 3
5	Approved surveys and inventory adjustments	Block J
6	Sale of subsistence items	Block E
7	Subsistence item transfers to other CGDFs	Block I
8	Total inventory for end of period	Provision Inventory Report CG-4261
9	Total	Add Lines 5 through 8
10	Value of stores consumed	Line 4 less Line9. Repeat on Line 23.
11	Sale of rations and meals	Block F
12	Charges to appropriated funds	Line 10 less Line 11
13	Average cost per ration for the period	Value of subsistence items consumed (Line 10) divided by total number of rations claimed (Line 21). Carry to four decimal places, e.g., $3.6344.
14	Ratio of issues to inventory	Compute by formula provided; carry result two decimal places, e.g., 85.96%. Except for vessels on extended cruises or isolated stations operating under special resupply systems, ratio must be at least 50%.

4. Block B, Surplus Account. Block B determines the month's total allowance and dining facility's financial status.

   a. Above Line 15. Enter the total SMS value.

   b. Lines 15 to 17. The total number of rations and BDFA claimed for the period as recorded on the Summary Ration Memorandum, CG-3123. Each line will include all rations claimed for each BDFA except for meal sale rations. Enter meal sale rations on Lines 18 to 20 corresponding to the BDFA. The monetary total on CG-2576's Lines 15 to 17 will equal the monetary total of Lines A-1 to A-9 less Line A-4, corresponding to the columns and BDFA claimed on the Summary Ration Memorandum.

   c. Lines 18 to 20. Enter the total number of rations for meals sold as recorded on CG-3123's Line A-4 times the BDFA. Use one line for each BDFA.

   d. Line 21. Add the number of rations reported on Lines 15 through 20 to obtain the total number of rations for the period. Do not include SMS.

   e. Line 22. Add the money value extensions of SMS, Lines 15 through 20, and any authorized cash differential claimed to obtain the total ration allowance.

   f. Line 23. Enter the Line 10 amount.

g. Line 24. If Line 22 is larger than Line 23, the CGDF has a savings. Line out "Loss" and enter the amount of the month's unused allowance. If Line 23 is larger than Line 22, the CGDF has a loss. Line out "Unused Allowance" and show the loss in parentheses, e.g., ($45.15).

h. Line 25. Enter the less of Line 26 or 27 from the previous month's report and delete "Deficit" unless a deficit existed at the previous month's end. If it did, enter last month's report's Line 26 enclosed in parentheses, and delete ''Unused Allowance."

i. Line 26. Enter the sum of Lines 24 and 25. If a deficit exists at month-end, delete "Accumulated Unused Allowance." Report deficit figures in parentheses. If a deficit does not exist delete "Deficit."

j. Line 27. To determine the maximum saving a CGDF may accumulate, multiply the total ration allowance. Line 22, by 10 percent. CGDFs can accumulate a savings of 10 percent over allowances; if savings are greater, the CGDF returns the overage to the Supply Fund.

5. Block C, Remarks. Explain Lines 15 through 20 for different BDFAs, SMSs, OPSUPs, and additional allowances, Show amount of cash differential. Explain Line 39; show debtor, amount owed and month, adjustments on the current report for credits or charges to previous reports, etc. If additional space is needed, continue on the reverse or attach a separate sheet.

6. Block D, Summary of Accounts Receivable.

a. Line 28. Enter the accounts receivable at the beginning of the month from Line 39 of last month's report.

b. Line 29. Enter the amount of subsistence items sold during the period. Entries made must agree with Block E (Total) and Line 6. If the CGDF sold food items for cash, the FSO deducts any fee(s) for the money order(s) used to transmit funds to the designated Sale Of Meals Lock-box.

c. Line 30. Enter total value of rations and meals sold, after the money order fee has been deducted. The entry must agree with Block F (Total) and Line 11.

d. Line 31. Cash on hand at the beginning of the reporting period from Line 35 of last month's report.

e. Line 32. Cash in transit to the designated Sale of Meals Lock-box from Line 36 of last month's report.. NOTE: Line 32 of the current report must always equal line 36 from the last report.

f. Line 33. Enter the total of Lines 28 through 32.

g. Line 34. Enter the total amount for which the CGDF has received serialized acknowledgement letters from the FINCEN during the reporting period. Show each letter's acknowledgement number and date in the space provided. The

FSO must file each deposit acknowledgement letter in the month reported as received, regardless when the funds were collected or transmitted. The Finance Center's numbered, dated acknowledgement letter of funds transmitted contains a "control" document number both the CGDF and cashier must account for.

h. Line 35. The actual amount of cash on hand at month-end. (Period covered "To" date on operating statement.)

i. Line 36. The actual amount of funds transmitted to the designated Sale of Meals Lock-box for deposit for which the FSO has not yet received a serialized acknowledgement letter. Amount entered on line 36 should only include monies transmitted before (COB) on the Period Covered "To" date of operating statement.

j. Line 37. The amount the Finance Center will bill on SF-1080 as reimbursable issues. Attach received invoices in duplicate to support these billings. In the space provided enter the name of the responsible accounting office in abbreviated form, e.g., CCGD13.

k. Line 38. Enter the total of Lines 34 through 37.

l. Line 39. Subtract Line 38 from Line 33. Enter this amount on Line 39, the total accounts receivable to be collected. Explain uncollected amounts in the Remarks Block.

7. Block E, Subsistence Items Sales. List store and subsistence item sales issued for migrant operations in Block E. To document these sales, list the activity's or organization's name, the Individual Credit Account, CG-3476; Issue/Sales Slip, CG-2581; purchase order number or Requisition and Invoice/Shipping Document, DD-1149; and dollar amount; see Exhibits 8-10 and 8-11. Subtotal any sales to other Government agencies and issues to migrant operations the CG Finance Center must bill for reimbursement. Write the grand total at the bottom of Block E and in Lines 6 and 29.

8. Block F, Meal Sales. Show sales by category, CG-2581s' and CG-3476s' inclusive form numbers, and total amount for each category. Enter each activity or Government agency to bill for reimbursable issues with invoice number and amount for each. Subtotal the amounts for the reimbursable issues, only. Add block F subtotal for reimbursable issues to the Block E subtotal for reimbursable issues. Enter this amount on line 37. If the CGDF purchased a money order or cashier's check to transmit funds, write the money order or check serial number and subtract the fee, enclosed in parentheses, e.g., MO #6666-($1.00). Write the net total on Lines 11 and 30.

9. Block G, Purchases. List all the month's purchases in Block G on the CGDFOS reverse. Group and subtotal purchases by Government and commercial sources and adjust purchases reported earlier. Show amounts by invoice number, MILSTRIP, DAFIS, or LUFS procurement document numbers. If purchasing with a Government credit card, enter 32-00-0000-B-1234, broken down as follows:

DOC TYPE	FY	CARD'S LAST 4 DIG	CARD TYPE	JULIAN DATE
32	00	1234	B	0365

Carry the total of all purchases to Block A, Line 3 on the front of the CGDFOS.

a. Commercial purchases include term contracts, Coast Guard exchange system activities, and any open market purchases (blanket or one-time). These purchases use Forms OF-347 or SF-44 or the IMPAC card.

b. Government purchases include purchases from U.S. Armed Forces or the DSCP. Items purchased from the Government will have NSNs assigned. Use DD-1149 or DD-1348. Subtotal purchases by each agency.

c. List adjustments for credit memorandums and errors from previous reports at the bottom of Block G. Indicate negative numbers by parentheses. Corrections the FINCEN made on "reviewed" reports need not be re-entered if used to adjust another report.

10. Block H, Receipts from Other Coast Guard Units. If another Coast Guard unit transferred stores to the CGDF, the FSO indicates the unit from which received, invoice number, and amount. Carry the total received to Block A, Line 2. A receiving CGDF gets two priced copies of the Issue/Sales Slip, CG-2581, and must retain one copy for its files and submit the other with the CGDFOS. The issuing CGDF adjusts all invoices, e.g., for shortages, shipping losses, and math errors.

11. Block I, Transfer to Other Coast Guard Units. If the CGDF transferred stores to another unit, the FSO lists that unit's name, the CG-2581 number(s), and transfer amount. The issuing CGDF adjusts all invoices, e.g., for shortages, shipping losses, and math errors. Total all transfers and post the total at the bottom of Block I and in Block A, Line 7.

12. Block J, Approved Surveys. In Block J list all approved surveys; post their total at the bottom and in Line 5.

13. Signature Spaces. The FSO and CO or OINC sign and date here.

14. Completing the Statement. After the CO or OINC approves the CGDFOS and legibly signs it, the FSO puts the package together, including supporting documents, to submit to the FINCEN. If sending supporting documents received after submission, the FSO must send them and a letter referring to the applicable CGDFOS.

15. Shipping the Package. Submit the CGDFOS and supporting documents arranged in the order shown below, packed unfolded and flat, to the CG Finance Center. When practical, send each report with its supporting documents securely attached in one envelope or package. If it is necessary to use two or more, assign each a specific number and mark it to indicate its contents, the number of packages shipped, and the number of each specific package, e.g., Env. 1 of 2, Pkg. 2 of 4, etc.

a. CG-2576, CGDFOS.

b. CG-3123, Summary Ration Memorandum commuted rations to Private Mess Afloat.

c. Supporting Documents:

(1) Reimbursable Issues and Sales of Stores.

(2) CG-2581, Transfer of Stores.

(3) CG-2581, Sales of Stores.

(4) CG-2581, Summary of Sales of Meals.

SAMPLE COAST GUARD DINING FACILITY OPERATING STATEMENT (CGDFOS), CG-2576, Front

RCN-G-P5-5174

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-2576 (Rev. 7-89)	COAST GUARD DINING FACILITY OPERATING STATEMENT	OPFAC NUMBER

UNIT NAME	CLASS OF CGDF	TYPE OF REPORT (Check appropriate box) ☐ REGULAR ☐ RELIEF ☐ MEMORANDUM	PERIOD COVERED FROM	TO

A. OPERATING STATEMENT

1. Beginning Inventory (Line 8, Last report)		
2. Receipts from other CGDFs (Block H)		0.00
3. Purchases (Block G)		0.00
4. Total (Lines 1 through 3)		
5. Approved Surveys (Block J)	0.00	
6. Sale of Subsistence Items (Block E)		
7. Transfers to other CGDFs (Block I)	0.00	
8. Ending Inventory		
9. Total (Lines 5 through 8)		
10. Net Value of Subsistence Items Consumed (Line 4 - 9)		
11. Sale of Rations and Meals (Block F)		
12. Charges to Appropriated Funds (Line 10 - 11)		
13. Average Cost of Ration (Line 10 / Line 21)		
14. Ratio of Issues to Inventory (Line 6 + 7 + 10 / Line 8)		

B. SURPLUS ACCOUNT

NO. SMS	SMS VALUE	
	x	
NO. RATIONS	RATION VALUE	
15. Claimed	x	
16. Claimed	x	
17. Claimed	x	
18. Sold	x	
19. Sold	x	
20. Sold/Reimbursable	x	
21.	= Total No. of Rations	
22. Total Operating Allowance SMS Plus (Lines 15 through 20)		
23. Net Value of Subsistence Items Consumed (Line 10)		
24. Unused Allowance (loss) this Period (Line 22 - 23)		
25. Unused Allowance (deficit) From Last Report		
26. Accumulated Unused Allowance (deficit) End of Period		
27. Maximum Accumulation Allowed 10 % of Line 22		

C. REMARKS (Cont. on page 2)

REMARKS SECTION USED FOR AMPLIFYING INFORMATION TO THE MONTHLY CG-2576

D. SUMMARY OF ACCOUNTS RECEIVABLE

28. Receivables, Beginning (Line 39, Last report)		
29. Sale of Subsistence Items (Block E)		
30. Sale of Rations and Meals (Block F)		
31. Cash on Hand, Beginning (Line 35, Last report)		
32. Cash in Transit, Beginning (Line 36, Last report)		
33. Total (Lines 28 through 32)		
34. Collections Acknowledged, Receipt(s) No. RECEIPT # FROM FINCEN	0.00	
35. Cash on Hand, End of Period		
36. Cash in Transit, End of Period		
37. To Be Billed on SF-1080/1081 by (d)		
38. Total (Lines 34 through 37)		
39. Receivables to be collected by CGDF (Line 33 - 38)		

E. SALE OF SUBSISTENCE ITEMS

SOLD TO	INVOICE NO.	AMOUNT
WARDROOM SALE OF STORES	2581 # UNIT	
	ASSIGNED	
TOTAL		

F. SALE OF RATIONS AND MEALS

SOLD TO	INVOICE NO.	AMOUNT
WARDROOM DISCOUNT MEAL RATE	CG-3476	
	SEQUENTIAL #	
SALE OF MEALS TO OTHER AGENCIES		
E.G. U.S. NAVY, INS INTERPRETERS		
ETC.		
ALL WAYS INCLUDE UNIT OPFAC #		
IN DOCUMENT NUMBER		
TOTAL		

PREVIOUS EDITION MAY BE USED

COAST GUARD DINING FACILITY OPERATING STATEMENT (CGDFOS), CG-2576, Back

PAGE 2 OF CG-2576 (REV. 7-89)

G. PURCHASES
(List and subtotal separately by Navy, Other Government Departments and Commercial. Attach additional sheet if required.)

NAME OF VENDOR OR ACTIVITY	DOCUMENT NO.	AMOUNT
GOVERNMENT PURCHASES		
NAVSTA ROTA SPAIN	STANDARD #	
(ALL WAYS INCLUDE UNIT OFFAC #)	UNIT ASSIGNED	
COMMERCIAL PURCHASES		
CASH SUB VOUCHER	STANDARD #	
COMMERCIAL VENDOR	UNIT ASSIGNED	
CREDIT CARD PURCHASE	DOCUMENT #	
COMMERCIAL VENDOR 32-99	0723-B-0313	
BLANKET PURCHASE AGREEMENT		
COMMERCIAL VENDOR	STANDARD #	
	UNIT ASSIGNED	
ONE TIME COMMERCIAL PURCHASE		
COMMERCIAL VENDOR	STANDARD #	
	UNIT ASSIGNED	
TOTAL		$0.00
Adjustments		
GRAND TOTAL		$0.00

PREVIOUS EDITION MAY BE USED

H. RECEIPTS FROM OTHER CGDFS

NAME OF UNIT	INVOICE NO.	AMOUNT
USCGC NEVERSAIL	2581 # UNIT ASSIGNED	
TOTAL		0.00

I. TRANSFERS TO OTHER CGDFS

NAME OF UNIT	INVOICE NO.	AMOUNT
USCGC SAILAWAY	2581 # UNIT ASSIGNED	
TOTAL		0.00

J. APPROVED SURVEYS

NUMBER	AMOUNT	NUMBER	AMOUNT
STANDARD #			
UNIT ASSIGNED			
TOTAL			0.00

REMARKS

NOTE:
REFER TO USCG FINANCE CENTER STANDARD OPERATING PROCEDURES (SOP) MANUAL FINCENSTFINST M7000.1 CHAPTER 12 SECTION D FOR DOCUMENT NUMBER PROCEDURES.

THIS SECTION CAN BE USED FOR AMPLIFYING INFORMATION TO REPORT, OPSUPS CLAIMED, COLLECTION RECEIPT NUMBERS, PAST DUE MESS BILLS, ETC.

CERTIFIED TRUE AND CORRECT	EXAMINED AND APPROVED
DATE	DATE
SIGNATURE FOOD SERVICE OFFICER	SIGNATURE (Commanding Officer)

EXHIBIT 8-9. NAVSUP FORM 766 STOCK RECORD CARD

STOCK NO. CARD NO.

JULIAN DATE	DOCUMENT NO. - RECEIVED FROM/ISSUED TO RECEIPTS RED/ISSUES BLACK	REPORTABLE DEMAND	OTHER ISSUES/REC'TS	BALANCE	JULIAN DATE	DOCUMENT NO. - RECEIVED FROM/ISSUED TO RECEIPTS RED/ISSUES BLACK	REPORTABLE DEMAND	OTHER ISSUES/REC'TS	BALANCE
	BAL. FWD FROM CARD NO.								
					BALANCE CARRIED TO REVERSE SIDE				

STOCK RECORD CARD — NAVSUP FORM 766 (REV. 12-62) S/N 0108-LF-802-0002 *U.S. GPO: 1990-705-320

EXHIBIT 8-10. SAMPLE REQUISITION AND INVOICE/SHIPPING DOCUMENT AS REIMBURSABLE ISSUES FOR MIGRANT OPERATIONS, DD-1149.

SHIPPING CONTAINER TALLY _____

REQUISITION AND INVOICE/SHIPPING DOCUMENT

Form Approved OMB No. 0704-0246

Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0246), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO EITHER OF THESE ADDRESS. RETURN COMPLETED FORM TO THE ADDRESS IN ITEM 2

1. FROM (Name or ZIP Code)
USCGC UNDERWAY (WMEC-000)

SHEET NO. 1 | NO. OF SHEETS 1 | 5. REQUISITION DATE: DATE | 4. REQUISITION NUMBER: OPPAC-FY-0000 (SFC #)

7. DATE MATERIAL REQUIRED (YYMMDD) | 8. PRIORITY

2. TO (Include ZIP Code)
USCG FINANCE CENTER (OGP)
143CA KRISTINA WAY
CHESAPEAKE VA. 23326-0000

9. AUTHORITY OR PURPOSE
SALE OF STORES FOR DESTITUTE PERSONS

10. SIGNATURE
FOOD SERVICE OFFICER

11 a. VOUCHER NUMBER & DATE (YYMMDD) | b.

3. SHIP TO - MARK FOR
COMMANDING OFFICER
BILLING AGENCY

12. DATE SHIPPED (YYMMDD) | 13. MODE OF SHIPMENT | 14. BILL OF LADING NUMBER

15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.

4. APPROPRIATIONS SYMBOL AND SUBHEAD	OBJECT CLASS	EXPENDITURE ACCOUNT (From)	EXPENDITURE ACCOUNT (To)	CHARGEABLE ACTIVITY	BUREAU CONTROL ACTIVITY NO.	BUREAU CONTROL NO.	AMOUNT
ACCOUNTING STRING PROVIDED BY BILLING AGENCY BLOCK # 3							

ITEM NO. (a)	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES (b)	UNIT OF ISSUE (c)	QUANTITY REQUESTED (d)	SUPPLY ACTION (e)	TYPE CONTAINER (f)	CONTAINER NOS. (g)	UNIT PRICE (h)	TOTAL COST (i)
001	HOT DOGS	LB	10				$1.50	$15.00
002	POTATOES, RAW	LB	20				$0.50	$10.00
003	ROLLS	DZ	10				$1.45	$14.50
004	PORK AND BEANS #10 CAN	CN	2				$5.69	$11.38
								$0.00
								$0.00
	MEALS SERVED TO 20 HAITIAN MIGRANTS ON 15 NOV 99							$0.00
								$0.00
								$0.00
								$0.00

SIGNATURE: COMMANDING OFFICERS SIGNATURE | DATE

16. TRANSPORTATION VIA MATS OR MSTS CHARGEABLE TO

17. SPECIAL HANDLING

18. RECEIPT SHIPMENT INFORMATION	ISSUED BY	TOTAL CONTAINERS	TYPE CONTAINER	DESCRIPTION	TOTAL WEIGHT	TOTAL CUBE
	CHECKED BY					
	PACKED BY	0		TOTAL	0	0

19. RECEIPT		DATE (YYMMDD)	BY	SHEET TOTAL
	CONTAINERS RECEIVED EXCEPT AS NOTED			$50.88
	QUANTITIES RECEIVED EXCEPT AS NOTED	DATE (YYMMDD)	BY	GRAND TOTAL
	POSTED	DATE (YYMMDD)	BY	20. RECEIVER'S VOUCHER NO.

DD Form 1149, JAN 93

EXHIBIT 8-11. SAMPLE REQUISITION AND INVOICE/SHIPPING DOCUMENT AS REIMBURSABLE ISSUES FOR DESTITUTE PERSONS, DD-1149.

SHIPPING CONTAINER TALLY ____ 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

REQUISITION AND INVOICE/SHIPPING DOCUMENT

Form Approved OMB No. 0704-0246

Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget; Paperwork Reduction Project (0704-0246), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO EITHER OF THESE ADDRESS. RETURN COMPLETED FORM TO THE ADDRESS IN ITEM 2

1. FROM: (Include ZIP Code)
USCGC UNDERWAY (WHEC-000)

SHEET NO. 1 | NO. OF SHEETS 1 | 5. REQUISITION DATE: DATE | 6. REQUISITION NUMBER: OPFAC-FY-0000 (SEC #)

7. DATE MATERIAL REQUIRED (YYMMDD)

8. PRIORITY

2. TO: (Include ZIP Code)
USCG FINANCE CENTER (OGP)
1430A KRISTINA WAY
CHESAPEAKE VA. 23326-0000

9. AUTHORITY OR PURPOSE
SALE OF MEALS TO INS INTERPRETERS

10. SIGNATURE
FOOD SERVICE OFFICER

11 a. VOUCHER NUMBER & DATE (YYMMDD)

3. SHIP TO - MARK FOR
COMMANDING OFFICER
BILLING AGENCY

12. DATE SHIPPED (YYMMDD)

b.

13. MODE OF SHIPMENT

14. BILL OF LADING NUMBER

15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.

4. APPROPRIATIONS SYMBOL AND SUBHEAD	OBJECT CLASS	EXPENDITURE ACCOUNT (From)	EXPENDITURE ACCOUNT (To)	CHARGEABLE ACTIVITY	BUREAU CONTROL ACTIVITY NO.	BUREAU CONTROL NO.	AMOUNT
ACCOUNTING STRING PROVIDED BY BILLING AGENCY BLOCK # 3							

ITEM NO. (a)	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES (b)	UNIT OF ISSUE (c)	QUANTITY REQUESTED (d)	SUPPLY ACTION (e)	TYPE CONTAINER (f)	CONTAINER NO. (g)	UNIT PRICE (h)	TOTAL COST (i)
	MEALS SERVED TO INS INTERPRETERS (MIGRANT OPERATIONS)							$0.00
								$0.00
001	BREAKFAST 15 X .20 = 3.0							$0.00
002	LUNCH 15 X .40 = 6.0							$0.00
003	SUPPER 15 X .40 = 6.0							$0.00
								$0.00
								$0.00
	TOTAL RATIONS 15.0	EA	15				$7.85	$117.75
								$0.00
								$0.00

SIGNATURE: COMMANDING OFFICERS SIGNATURE | DATE

16. TRANSPORTATION VIA MATS OR MBTS CHARGEABLE TO

17. SPECIAL HANDLING

18. RECEIPT OF SHIPMENT	ISSUED BY	TOTAL CONTAINERS	TYPE CONTAINER	DESCRIPTION	TOTAL WEIGHT	TOTAL CUBE
	CHECKED BY					
	PACKED BY					
		0		TOTAL	0	0

19. RECEIPT		DATE (YYMMDD)	BY	SHEET TOTAL
	CONTAINERS RECEIVED EXCEPT AS NOTED			$117.75
	QUANTITIES RECEIVED EXCEPT AS NOTED	DATE (YYMMDD)	BY	GRAND TOTAL
	POSTED	DATE (YYMMDD)	BY	20. RECEIVER'S VOUCHER NO.

DD Form 1149, JAN 93 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

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

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CHAPTER 9. PRIVATE MESSES AFLOAT.

A. Policy.

1. Purpose. Private Messes Afloat (PMAs) are authorized for afloat—not shore—units to provide adequate dining facilities to enhance afloat officers' morale and well-being.

2. Requirements. If a PMA is available, officers assigned afloat must subsist separately from the Coast Guard Dining Facility (CGDF).

3. Scope of Operation. A PMA is independently established, organized, operated, and controlled separately from a CGDF; the Commanding Officer (CO) must not operate a PMA for any person's or group's financial benefit or profit. The CO issues the PMA's operating rules, requirements, and standards, which must comply with this Chapter and United States Coast Guard Regulations Manual, COMDTINST M5000.3 (series).

4. PMA Types.

   a. CO's Dining Facility (CODF) Afloat. All Food Service Specialist (FS) billets for CODFs have been eliminated. If independent facilities exist, COs may form their own PMA. However, if the vessel carries insufficient food service personnel or its requirements do not warrant a CODF, the CO may suspend the CODF as a separate entity and incorporate it into the Wardroom Dining Facility (WDF) afloat.

   b. Wardroom Dining Facility (WDF) Afloat. All officers aboard ships whose minimum facilities include separate dining, food preparation, and storage spaces who are not CODF members must join the WDF afloat. FS personnel allowances are authorized for WHEC and WAGB vessels to permit assigning FSs to the PMA. Occasionally, shortages of assigned FS personnel may occur; CGDF and WDF managers are responsible for resolving situations such shortages entail.

5. PMA Duties and Responsibilities.

   a. Duties. FS personnel must prepare food and ensure PMA food preparation areas are clean.

   b. Responsibilities. FSs supervise assigned mess attendants in cleaning the PMA and food service areas.

6. Full-Pantry PMA. A full-pantry PMA purchases unprepared food items from either commercial sources or the CGDF for PMA preparation and consumption; PMA members share the cost. Ration allowances for FSs assigned to the PMA are commuted as stated in Section 9.B. Officers may procure prepared meals from the CGDF as outlined in these optional procedures.

7. Authorizing PMA Options. If a CO believes a full-pantry PMA is expensive or impractical due to a shortage of assigned FS personnel or limited facilities, he or she must request to operate either a restricted or partial pantry PMA. The CO must have written authorization to operate an optional PMA and keep the document in the permanent PMA files. Once an area or district commander authorizes an optional PMA, the CO must maintain it for at least 30 days. A PMA may purchase unprepared food items normally associated with a coffee mess and snack items.

   a. Restricted Pantry. The restricted pantry option provides for the purchase of prepared meals from the CGDF. Chapter 7 details meal charges. Members of the PMA must purchase a minimum of one lunch or supper (*whether eaten or not*) for each complete day the vessel is underway, except on departure or arrival days. The purchase of unprepared food items normally associated with coffee mess or snack items is permitted. PMA guests must purchase meals at the discounted rate from the established Table of Meal Rates. See Exhibit 7-4.

   b. Partial Pantry. Vessels operating a full pantry while away from home port but otherwise qualifying for a restricted pantry during homeport periods use the partial-pantry option, purchasing food items to prepare meals away from homeport and CGDF-prepared meals in home port. When operating under the partial pantry option, the duty FS charges meal costs from the Table of Meal Rates.

8. Financing. The PMA must not provide food items to officers at U.S. Government expense. The CO must ensure the Mess Treasurer properly charges the purchase of any prepared or unprepared food items to the PMA.

9. Procuring Subsistence Items or Meals. The CO may authorize the CGDF to sell the PMA prepared meals or food items. The Mess Treasurer submits funds collected from meal sales and stores to the unit Food Service Officer (FSO). PMA members must not purchase food items for private use or personal gain. Only the PMA Mess Treasurer may authorize food item purchases. See Exhibits 9-1 through 9-4.

   a. PMA Purchase of Subsistence Items. The CGDF may sell the PMA food items or meals for cash or credit, payable by the mess treasurer within five (5) working days of the new month.

   b. Procurement. The CGDF may procure special food items on a space-available basis for immediate sale to the PMA.

   c. Meal Sales. A PMA may purchase prepared meals for its members only while operating as a partial pantry in home port or as a restricted pantry. Full-pantry PMA operations may not buy prepared meals except when feeding operations are temporarily suspended, e.g., during yard periods, equipment breakdowns, repairs, or special events (picnics, etc.).

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.

d. Assignment Block. Leave the Assignment of Commuted Ration Payment block blank if paying the mess treasurer for commuted rations in cash or by check.

5. Scheduling and Payment. Submit CG-3123s authorizing cash or check payment for commuted rations to a PMA to the Imprest Fund cashier. If requesting cash, the cashier reimburses the PMA the cash value of the CG-3123's commuted rations. If requesting a Treasury Check, the Imprest Fund cashier schedules the payment on a Voucher and Schedule of Payments, SF-1166, drawn in favor of the payee designated in CG-3123's Block 8, Part B.

C. Assigning Dining Facility Ration Allowances.

1. Scope. This Paragraph applies to units operating a PMA but lacking ready access to an Authorized Certifying Officer (ACO) to settle their ration claims immediately at the end of the month.

2. Assignment Procedure. When a PMA purchases food items from a CGDF in an amount equal to or more than the commuted rations' value due the PMA, the treasurer may assign the commuted ration payment to the CGDF by completing the Assignment of Commuted Ration Payment to CGDF block on the applicable CG-3123 after the CO or designee has certified (signed) it. The PMA treasurer then presents the certified CG-3123 bearing his or her executed assignment endorsement and signature to the FSO.

3. FSO Action. To offset the value of food items sold on CGDFOS, CG-2576, Line 29, the FSO takes these actions:

a. Credits Rations. Credit the PMA account for the total CG-3123 amount and report it as a billing to Supply Fund 1081 in CG-2576's Summary of Accounts Receivable block, Line 37.

b. Reports. Submit the CG-3123 with the CG-2576.

4. Finance Center Action. When it receives a CG-3123 with CG-2576, the Finance Center schedules a Supply Fund 1081 settlement with a "no check" transaction in which it charges the operating expenses appropriation and credits the Supply Fund.

EXHIBIT 9-1. SAMPLE PRIVATE MESS AFLOAT (PMA) BILLING FORM

WARDROOM DINING FACILITY **[Insert Facility Name]** **[Insert Month, Year]**					
Member		**Period**	**Amount**	**Date Paid.**	**Mbr. Init**
E. Gameng	CDR	7/31	$37.20		
T. Hecht	LCDR	7/31	$37.20		
R. Manalo	LCDR	7/31	$37.20		
J. Bower	LT	7/31	$37.20		
M. Zabal	LTJG	7/31	$37.20		
T. Dong	LTJG	7/15	$18.00	15 JUL 96	
L. Dunham	LTJG	7/31	$37.20		
K. Gross	ENS	7/31	$37.20		
B. Newman	ENS	7/31	$37.20		
B. Davis	CWO	7/15-31	$20.40		
V. Buskirk	CWO	7/31	$37.20		
B. Layton	CWO	7/31	$37.20		
F. Lopez	CWO	7/31	$37.20		
Total Mess Bills, July			$447.60		
Payments Received, July					
T. DONG	LTJG	7/15	$18.00		
Accounts Receivable			$429.60		
LOCAL REPRODUCTION AUTHORIZED			(Signed),__[Insert Name]__, Wardroom Mess Treasurer		

Mess Shares Outstanding from [Insert Month, Year]		
Member		**Share**
E. Gameng	CDR	$20
T. Hecht	LCDR	$20
R. Manalo	LCDR	$20
J. Bower	LT	$20
J. Zabal	LTJG	$20
T. Dong	LTJG	$20
L. Dunham	LTJG	$20
K. Gross	ENS	$20
B. Newman	ENS	$20
B. Davis	CWO	$20
V. Buskirk	CWO	$20
B. Layton	CWO	$20
Total Outstanding		**$240**
LOCAL REPRODUCTION AUTHORIZED		

In the illustration above, Regular Wardroom Dining Facility members must purchase a mess share of $20 on joining the PMA to provide working funds. The mess treasurer holds these shares in escrow until members transfer or otherwise separate from the PMA, computes and collects mess bills at the end of the accounting period separately from a member's share, and applies a member's share to his or her final mess bill on transfer or separation.

Authorized PMAs may use the CGDF forms shown below:

July Activity					
Function	**Member**	**Form**	**Activity**	**Amt.**	**Form**
Refund	LTJG Dong	Daily Ration Cost Record, CG-3471	Transferred 15th	$ 20	Individual Credit Account, CG-3476
Paid In	CWO Davis	Provision Inventory Report, CG-4261	Reported 15th	$ 20	CG-4261
Outstanding			31 July 1996	$240	

EXHIBIT 9-2. SAMPLE PRIVATE MESS AFLOAT (PMA) CREDIT ACCOUNT

PMA Status				
	Close of Business, [Month]		**Close of Business, [Month]**	
Cash on Hand	+	$148.50	+	$184.90
Accounts Receivable:				
Commuted Rations		$271.20		$273.60
Unpaid Mess Bills	+	$440.60	+	$429.60
$711.80		$703.20		
Inventory on Hand	+	$ 64.90	+	$ 65.30
Total Assets		**$925.20**	**$953.40**	
Accounts Payable		$664.15	$688.65	
Mess Shares	+	$240.00	$240.00	
Total Liabilities		**$904.15**		**$928.65**
Net Worth (Assets less Liabilities)		**$ 21.05**		**$ 24.75**
LOCAL REPRODUCTION AUTHORIZED				

The accounts maintained vary by PMA type and transaction volume. The PMA mess treasurer illustrated here may keep a double-entry ledger, Exhibit 9-3, containing 7 accounts: cash, accounts receivable, accounts payable, mess shares, food items, revenue, and net worth. Enter information in black or blue pen. Make a separate file for each month to receive all documents pertaining to PMA operations. At month-end, secure all supporting documents and retain in the PMA's permanent files.

Transactions, [insert month]					
				Account	
Day	**Activity**	**Amt.**	**Payment Form**	**Debited**	**Credited**
2	Recd.[Mo.] Commuted Ration	$271.20			Receivable
3	Collected [Mo.] Mess Bills	$440.60	Cash		Receivable
4	Paid [Mo.] CGDF Bill	$665.15	Check	Payable	
14	Paid Dry Cleaning Bill	$ 4.75	Cash	Revenue/Expense	
15	LTJG Dong Transferred; Paid Mess Bill for [insert dates]	$ 18.00	Cash		Mess Shares
	Refunded Mess Share	$ 20.00	Cash		Mess Shares
15	CWO B. Davis Reported; Joined PMA; Pd. Share	$ 20.00	Cash		Mess Shares
15	Food Items Purchased Ashore	$ 24.50	Cash	Food Items	
1-31	Credit Purchases from CGDF	$688.65		Food Items	
31	Took Inventory; Monthly Consumption (Beginning Inv. + Purchases - Ending Inv.)	$712.75		Food Items	
31	Commuted Rations Due for [Mo.]	$273.60			Receivable
31	[Mo.] Mess Bills Due (Total [Mo.] Bills - [Mo.] Payments from Transfers, etc.)	$429.60			Receivable
31	Closed [Mo.] Revenue and Expense Accts.; Transferred Balance to NET WORTH	$ 3.70		Revenue/Expense	NET WORTH

LOCAL REPRODUCTION AUTORIZED

EXHIBIT 9-3. SAMPLE INDIVIDUAL CREDIT ACCOUNT, CG-3476

DEPARTMENT OF TRANSPORTATION
U.S. COAST GUARD
CG-3476 (Rev. 3-85)

INDIVIDUAL CREDIT ACCOUNT

MONTH AND YEAR

NAME OF PURCHASER

GRADE AND RATE

SOCIAL SECURITY NUMBER

DATE	CATEGORY B	L	S	BR	HM	INITIAL OF PURCHASER	DATE	CATEGORY B	L	S	BR	HM	INITIAL OF PURCHASER
1							1						
2							2						
3							3						
4							4						
5							5						
6							6						
7							7						
8							8						
9							9						
10							10						
11							11						
12							12						
13							13						
14							14						
15							15						
16							16						
17							17						
18							18						
19							19						
20							20						
21							21						
22							22						
23							23						
24							24						
25							25						
26							26						
27							27						
28							28						
29							29						
30							30						
31							31						
TOTALS							TOTALS						

INSTRUCTIONS

The Coast Guard Dining Facility maintains the CG-3476 for each individual purchasing meals on credit. Post meal columns daily, opposite the date. The CG-3476 lists two category columns for meals purchased under different meal rates. Total the meals credited at the end of the month or prior to detachment of the individual and recapitulate. Duplicate the recapitulation on the Purchaser's Receipt and retain the CG-3476 in numerical sequence in the CGDF files of the month sales were made. Retain voided CG-3476's. The Private Mess Afloat (PMA) may use the CG-3476. If used, maintain and file in numerical sequence in the PMA's files. Destroy all previous editions of CG-3476's.

RECAPITULATION

MEALS	NUMBER	RATE	AMOUNT
Breakfast			
Lunch			
Supper			
Brunch			
Holiday Meal			
VALUE OF PURCHASES		TOTAL →	

DATE PAID

PAID BY

PAYMENT RECEIVED BY

SERIALIZED NUMBER № 305102

PURCHASER'S RECEIPT FOR CREDIT SALE OF MEALS

MEALS	NUMBER	RATE	AMOUNT
Breakfast			
Lunch			
Supper			
Brunch			
Holiday Meal			
VALUE OF PURCHASES		TOTAL →	

MONTH AND YEAR

DATE PAID

PAYMENT RECEIVED BY

SERIALIZED NUMBER № 305102

PREVIOUS EDITION IS OBSOLETE

☆ U.S. GOVERNMENT PRINTING OFFICE: 1985 - 474-266

SN 7530-00-F01-4310

EXHIBIT 9-4. SAMPLE SALE OF FOOD ITEMS TO PRIVATE MESS AFLOAT (PMA), ISSUE/SALES SLIP, CG-2581

DEPARTMENT OF TRANSPORTATION
U.S. COAST GUARD
CG-2581 (Rev. 1-79)

ISSUE/SALES SLIP

UNIT NAME

DATE

ISSUED OR SOLD TO
WARDROOM DINING FACILITY

REMARKS

ACCOUNTING DATA

TYPE OF DOCUMENTATION
- [ ] ISSUE OF STORES
- [x] SALES OF STORES
- [ ] SALE OF MEALS:
  - [ ] BREAKFAST
  - [ ] DINNER
  - [ ] SUPPER
- [ ] OTHER (Explain)

ITEM	DESCRIPTION (or individual receipts for meals)		QUANTITY	UNIT	UNIT PRICE	EXTENSION
001	BACON SLICED FROZEN	X	12	LB	1.36	16.32
002	BEEF, TOP ROUND	X	35	LB	1.92	67.20
003	BEEF PATTIES FROZEN 4 OZ.	X	10	LB	1.24	12.40
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
					TOTAL	$95.92

ISSUED	VERIFIED	POSTED
INITIAL	INITIAL	INITIAL
(Initials)		

RECEIVED BY (For blanket receipts)

(Signature)

WARDROOM MESS TREASURER
(Title)

PREVIOUS EDITION MAY BE USED

EXHIBIT 9-5. SAMPLE RATION MEMORANDUM FOR COMMUTED RATIONS, CG-3123

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-3123 (Rev. 9-90)	RATION MEMORANDUM	OPFAC NUMBER

UNIT NAME

TYPE OF MEMORANDUM *(Check appropriate box)*

- ☐ Statement of daily rations allowed dining facility
- ☐ Summary of rations and SMS allowed during accounting
- ☒ Authorization of communication of rations to a private mess

INSTRUCTIONS

Prepare daily for rations-in-kind and value of rations and meals sold. Lines A-1 to A-3: Rations-in-Kind. Lines A-4 to A-9: Ration Equivalents. Section B: use for calculating Lines A-4 to A-9 and SMS. Section C: Private Mess and Commuted Rations.

DATE ☐ UFN

CLASS LARGE

PERIOD COVERED FROM 1 JAN 00 TO 31 JAN 00

SECTION A	a	b	c	d	e
	RATE 6.85	RATE	RATE	RATE	TOTAL CASH VALUE (a + b + c + d)
1. Regular Issues	4.40				4.40 / $30.14
2. CG Reserve (ADT) 90/87217					/
3. CG Cadets					/
4. Sale of Meals					/
5. CG Reserve (IDT) 90/87216					/
6. Flight Rations					/
7. CG Auxiliarists					/
8. Destitute Persons					/
9. Reimbursable Issues					/
10. TOTAL RATIONS: Lines A-1 to A-9	4.40				4.40 / 30.14

SECTION B — VALUE OF RATIONS AND MEALS SOLD CALCULATIONS

MEAL/RATE		Line A-4	Line A-5	Line A-6	Line A-7	Line A-8	Line A-9	SMS
Breakfast	20	=			=	=	=	
Lunch	40	=	=	=	=	=	=	
Supper	40	=	=	=	=	=	=	
Brunch	45	=	=	=	=	=	=	SMS Total:
Supper/Brunc	55	=	=		=	=	=	X Value
Holiday Meal	60	=	=	=	=	=	=	TOTAL
TOTALS:								

SECTION C

1. Subsistence Specialist	5.6	11.2	8	
2. Ration in Kind		10.4		
3. **TOTAL** *(Lines C-1 and C-2)*	5.60	21.60	8.00	
4. Value *(Rate X No. Rations)*	38.36	147.96	54.80	
5. **TOTAL AMOUNT TO BE COMMUTED** *(Sum of Line C-4 Entries)*				241.12

6. PAYEE FOR COMMUTED RATIONS

WARDROOM MESS TREASURER

7. ACCOUNTING DATA

IF APPLICABLE

REMARKS:

SIGNATURE *(Attesting Officer, include title)*

COMMANDING OFFICER

ASSIGNMENT OF COMMUTED RATION PAYMENT TO DINING FACILITY

Proceeds from this authorization (Line C-5) to be credited to COAST GUARD SUPPLY FUND in settlement of provisions purchased from Dining Facility of USCG _____ during month and year of: _____

SIGNATURE *(Mess Treasurer)*

PREVIOUS EDITIONS ARE OBSOLETE

CHAPTER 10. FOOD SERVICE ASSISTANCE AND TRAINING TEAMS. 10-i

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CHAPTER 10. FOOD SERVICE ASSISTANCE AND TRAINING TEAMS.

A. Purpose.

Commandant (G-WKW) exerts technical control and the appropriate Maintenance and Logistics Command, Chief Health and Safety Division (MLC (k)) operational control over Food Service Assistance and Training Teams (FSATs). These teams assist and train Food Service Specialists (FSs) to operate and administer FS-staffed Coast Guard Dining Facilities (CGDFs). FSATs' mission is to assist all CGDFs in improving quality, standards, and sanitation in all food service areas. Teams conduct on-the-job training in preparing food, developing menus, nutritional cooking methods, sanitation, and professional development for all Food Service Specialists. The FSAT Team is not an inspection team; rather, it is a dedicated, experienced group of traveling food service instructors and consultants who provide first-line responses to food service questions, interpret policies, and if the issue in question has not been decided, send the query to the Food Service Program Coordinator (G-WKW), who will send decisions on any issue to both FSATs and all CGDFs as necessary.

B. Responsibilities.

FSATs perform these functions:

1. Assist. In an advisory capacity actively assist local food service operations by working with and motivating personnel to increase efficiency, economy, and effectiveness.

2. Train. Employing the most advanced training aids, resources, and techniques available, train all food service personnel and document all food service personnel attending.

3. Improve Operations. Instill management discipline in all responsible food service personnel with special emphasis on high-quality food preparation, progressive cookery, proper serving techniques, nutritional cooking methods, food service safety and sanitary precautions, operating procedures, and fire prevention.

4. Enhance Professionalism. Induce and stimulate professional pride in food service personnel through a variety of avenues, including local professional organizations and other agencies.

5. Promote Efficiency. Review food service facility, equipment, personnel, and other resource utilization to realistically evaluate each dining facility surveyed and recommend improvements.

6. Promote Compliance. Review dining facility records, organization, financial statements, and operations to ensure the dining facility complies with current directives and publications.

7. Policy Implementation. Evaluate and assist in implementing established food service policies and procedures, including practical application of food service techniques learned through on-the-job training, instruction programs, curricula, and formal training.

8. Staffing. Review food service personnel billet levels at each unit to ensure proper staffing levels and the most effective use of personnel resources.

9. Program Review. Review and evaluate the food service training program, recommend improvements, and provide topics to the Food Service Officer (FSO) for food service personnel's on-going training.

10. Information Sharing. Collect and share new food service trends and ideas with visited commands on food service operations, menu development, and new products.

11. Data Collection. For analysis and review, provide a completed copy of all CGDFs' Food Service Assistance Surveys to Commandant (G-WKW).

12. Document Activities. At the end of each month, report to Commandant (G-WKW) on the classification, number, type, and kinds of deficiencies encountered and number of food service personnel trained in units surveyed.

13. Documentation. For each unit in their area, maintain a reference file including all correspondence between the unit and MLC with suspension letters, deficits, reports, inventory verification and audits, procurement sources, and any other pertinent information on personnel, finances, and dining facility operations.

14. Oversight. Review FINCEN-audited CGDF Operating Statements and implement follow-up procedures for problem areas.

15. Audit and Inventory Verification Compliance. Track all annual CGDF audits and notify Commandant (G-WKW) which units have not completed an Audit and/or Verification Inventory within the last 12 months.

16. Food Service Competition. Provide to each command details of the competition for the annual Coast Guard Excellence in Food Service and Food Service Specialist of the Year awards program.

C. Food Service Assistance Team Assignment.

To qualify for assignment to an FSAT, FSs must meet these criteria:

1. Rate. Serve in paygrades E-7, E-8, or E-9, or E-6 and above the cutoff on the current E-7 eligibility list.

2. Team Member Qualifications. In addition to the requirements set forth in the Coast Guard Personnel Manual, COMDTINST M1000.6 (series), Article 4.C., and the Enlisted Qualifications Manual, the member should meet these additional criteria:

   a. Technical Expertise. Demonstrate superior technical knowledge of the FS rating.

   b. Previous FSO Experience. Have served as an FSO at a unit with three or more FSs assigned.

   c. Education. Have attended the Chief Petty Officers Academy or other Department of Defense Senior Enlisted Academy. The Food Service Specialist Program Manager will waive this requirement with a current selection for or application to attend on file.

3. Endorsement. Receive a favorable command endorsement indicating the applicant has met these requirements.

D. Food Service Assistance Team Training.

1. Initial. A new FSAT member trains at FS "C" Paperwork Management and Administration and Instructor Training schools.

2. Specialized. MLC Commanders provide FSAT members specialized training in sanitation, nutrition, cake decorating, ice carving, ethnic cuisine, and other areas as required to ensure at least one FSAT member per team can provide training on these topics.

E. Food Service Assistance Team Surveys.

1. Maintenance and Logistics Command Responsibilities. MLC commanders shall provide necessary funding to support the FSAT mission; publish the FSAT survey schedule quarterly by message; and send each unit to be surveyed an advance copy of the Coast Guard Dining Facility Operation Analysis with a cover letter notifying commands of the dates. An FSAT will make every effort to visit each dining facility every two years or at the Command's request. If a unit cannot meet its scheduled visit dates, it shall notify the appropriate MLC with the reason and alternative dates.

2. Survey Procedures. The FSAT will follow these procedures:

   a. Arrival. On arrival, the senior FSAT member will meet with the Commanding Officer (CO), Executive Officer, and FSO to outline the assistance and training the Team will conduct during the survey. The senior Team member also will ascertain from the command any areas needing attention and discuss the procedures to complete the Food Service Assistance Survey Form.

   b. Observation. Early in the survey period the FSAT will observe the CGDF's operation for at least one meal preparation and serving period.

c. Training. The FSAT will notify all area commands of scheduled FSAT surveys so those commands have an opportunity to participate in the training offered. At a minimum all food service personnel at the surveyed unit will attend the training; other units are strongly encouraged to send food service personnel to attend training. The FSAT will document attendance for commands and individuals for recording purposes.

d. Conclusion. At the end of the survey, the FSAT will hold an informal conference to discuss the training, survey, and CGDF's overall operation. The supply officer, FSO, medical representative, and all FSAT members should attend the conference. Shortly after this conference the senior FSAT member shall debrief the CO to highlight areas of excellence and discuss deficiencies.

F. Additional Responsibilities.

The FSAT works for the MLC Commander. However, the FSAT's value goes beyond active unit surveys. This list outlines some responsibilities the FSAT can undertake to support their area's units.

1. Reference. Maintain a master reference and training library of films, manuals, and other materials for units to borrow to support training and missions.

2. Training. Establish an active training program conducted at all ISCs by arranging private industry training, area FS conferences, sanitation programs, etc.

3. Promote Efficiency. Review all subsistence procurement practices to ensure economy and efficiency.

4. Improve Facilities. Review and make recommendations on CGDF construction and rehabilitation.

5. Share Information. At least quarterly publish an MLC FSAT newsletter that outlines new policy, presents new techniques, describes sanitation procedures, and notifies personnel of upcoming food service events in the area