

VOLUME 12, CHAPTER 19: “FOOD SERVICE PROGRAM”**SUMMARY OF MAJOR CHANGES**

All changes are denoted by **blue font**.

Substantive revisions are denoted by an asterisk (*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by **bold, italic, blue, and underlined font**.

The previous version dated **July 2013** is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Made administrative changes to comply with Department of Defense (DoD) Financial Management Regulation (FMR) Standard Operating Procedures (SOP)	Revision
All	Removed references to Volume 11A, Chapter 6, Appendix F, which was cancelled.	Deletion
1.0	Removed DoD Instruction (DoDI) 1338.10, “DoD Food Service Program,” September 12, 2012. The DoD Manual 1338.10, “DoD Food Service Program” incorporated and cancelled the DoDI.	Deletion
1.0	Specified the DoD Secretary’s responsibilities under Title 37, United States Code, section 1011.	Revision
2.2	Clarified factors for food service pricing.	Revision
5.2	Removed personally identifiable information, such as Social Security Number, from the example.	Deletion
7.0	Specified that the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) will replace the expense report with another data gathering method to be formulated with the Services.	Revision

Table of Contents

VOLUME 12, CHAPTER 19: “FOOD SERVICE PROGRAM”	1
*1.0 GENERAL	3
1.1 Overview	3
1.2 Purpose	3
1.3 Authoritative Guidance	3
2.0 REIMBURSABLE MEAL AND MEAL SERVICE (OPERATING) CHARGES	4
2.1 Meal Rates	4
*2.2 Meal Services Available	4
3.0 MEAL CHARGES	5
3.1 Officers	5
3.2 Enlisted Personnel	5
3.3 Military Dependents	6
3.4 Federal Civilian Employees	6
3.5 Members of Youth Groups	7
3.6 Others	7
4.0 GENERAL PROVISIONS (1904)	7
4.1 Personnel, Other Than Enlisted Personnel	7
4.2 Commanding Officer Responsibility	8
4.3 Temporary Duty Orders	8
4.4 Service Academies	8
4.5 Civilian and Military Personnel of a Foreign Government	8
*5.0 DISPOSITION OF FUNDS	8
5.1 Overview	8
5.2 Recording Policy	8
5.3 Collections	8
5.4 Discounted and Standard Meal Rate Distribution	9
6.0 ACCOUNTING FOR FOOD ALLOWANCES	9
6.1 Information Requirements	9
*6.2 Counting the Number of Persons’ Furnished Meals	9
*7.0 FOOD SERVICE OPERATING EXPENSE REPORTING REQUIREMENTS	11

CHAPTER 19

FOOD SERVICE PROGRAM

*1.0 GENERAL

1.1 Overview

Title 37, United States Code, section 1011 (37 U.S.C. § 1011), requires the Secretary of Defense to establish rates for meals sold at messes to officers, enlisted members, Reserve personnel who are paid from Reserve or National Guard appropriations, federal civilian employees, military retirees, dependents of military personnel, and any other authorized diners. The rates are published on the Office of the Under Secretary of Defense (Comptroller) (OUSDC) reimbursable rates website under Quick Links, Department of Defense, (DoD) Reimbursable Rates. “Food Service Charges at Appropriated Fund Dining Facilities (Tab G).”

1.2 Purpose

1.2.1. Every calendar year, the OUSDC must establish rates for the meals to be consumed at appropriate dining facilities. The established rates must be sufficient to provide reimbursement for operating expenses and food costs to the appropriations concerned. The Secretary may reduce a rate for meals established by the amount of that rate attributable to operating expenses, if the Secretary determines that it is in the best interest of the United States. The statute generally requires the DoD to collect the full cost of meals consumed in an appropriated facility. The provisions of this chapter must be used to determine specific meal charges for all classes of diners, to include individuals, groups and units.

1.2.2. The OUSDC is responsible for the financial management policy herein. The Defense Finance and Accounting Service is responsible for applicable procedures necessary to assist the DoD Components in implementing this policy. The financial management policy herein must not be supplemented by DoD Component issuances without the prior written approval of the OUSDC.

1.3 Authoritative Guidance

The financial management policy and related requirements set forth in this chapter are in accordance with the applicable provisions of:

1.3.1. [37 United States Code \(U.S.C.\) § 1011](#), Mess operation: reimbursement of expenses

1.3.2. [37 U.S.C., § 402](#), Basic allowance for subsistence

1.3.3. [37 U.S.C., § 422](#), Cadets and midshipmen

1.3.4. [37 U.S.C., § 474](#), Travel and transportation allowances: general

1.3.5. [26 Code of Federal Regulations § 1.119-1](#), Meals and lodging furnished for the convenience of the employer

1.3.6. The DoD Manual, “DoD Food Service Program,” [\(DoDM\) 1338.10](#)

1.3.7. DoD Directive [\(DoDD\) 1418.05](#), Basic Allowance for Subsistence (BAS) Policy

1.3.8. OUSD(C) “Food Service Charges at Appropriated Fund Dining Facilities (Tab G)”

1.3.9. The Joint Travel Regulations ([JTR](#))

2.0 REIMBURSABLE MEAL AND MEAL SERVICE (OPERATING) CHARGES

2.1 Meal Rates

The provisions of this chapter must be used to determine use of the DoD discount meal rate (the cost of the food only) or the DoD standard meal rate (the cost of both the food and the non training/readiness food service operating expenses).

*2.2 Meal Services Available

There are two types of meal service available to personnel authorized to use an appropriated dining facility on a reimbursable basis--traditional and a la carte.

2.2.1. Traditional Meal Service. Under the traditional meal service system, diners must pay either the DoD standard meal rate or the DoD discount meal rate (as prescribed by section 3.0), without regard to the menu items taken.

2.2.2. A la carte Meal Service. Under the a la carte meal service system, diners must pay either the DoD standard meal rate or the DoD discount meal rate (as prescribed by section 3.0), for the food items selected.

2.2.2.1. The Military Departments must ensure that a consistent and fair a la carte pricing policy is applied uniformly and consistent with guidance provided by the OUSD(C).

2.2.2.2. [When using an “a la carte” menu, the price of each item on the menu must be established at 133 percent of the food cost \(i.e., the cost of unprepared food multiplied by a factor of 1.33\)](#), rounded to the nearest five cents. However, price averaging of certain salads, vegetables, and other food categories is authorized (e.g., a salad bar with different types of salads or vegetables). Refer to [OUSD\(C\) reimbursable rates website](#).

2.2.2.3. When the cost of food changes, the a la carte items must be repriced accordingly.

3.0 MEAL CHARGES

Reimbursement charges for persons authorized to eat in an appropriated dining facility vary depending on the status of each person. The five major categories of personnel are officers, enlisted personnel, military dependents, Federal civilian employees and others.

3.1 Officers

3.1.1. Charge Required. DoD military officers are not authorized to eat in appropriated dining facilities without charge.

3.1.2. Discount Meal Rate. Officers, when not receiving the meal portion of per diem, must be charged the discount meal rate when they are:

3.1.2.1. Performing duty on a U.S. Government vessel,

3.1.2.2. On field duty,

3.1.2.3. In a group travel status, or

3.1.2.4. Included in essential unit messing (EUM) as defined in the JTR. EUM refers to using the Government dining facility as a unit or group and cannot be applied to an individual traveler. It may be required for operational deployments or training courses, when the Secretary concerned, the Combatant Commander, or the Joint Task Force (JTF) Commander determines that it is essential for accomplishing training and readiness or is necessary for military operations.

3.1.3. Standard Meal Rate. Officers must be charged the standard meal rate when in any status other than that set forth in subparagraph 3.1.2.

3.2 Enlisted Personnel

3.2.1. Conditions for Charge. Enlisted personnel may eat in an appropriated dining facility without charge when not receiving either an allowance for subsistence or the meal portion of per diem. Enlisted personnel entitled to meals at government expense must be furnished such meals on a nonreimbursable basis without regard to unit or DoD Component affiliation. Reimbursement between the Military Departments for such meals is not authorized for active duty personnel and members of the Reserve Components. See Tab G.

3.2.2. Discount Meal Rate. Enlisted personnel when not receiving the meal portion of per diem, must be charged the discount meal rate when they are:

3.2.2.1. On a U.S. Government aircraft on official duty either as a passenger or as a crew member engaged in flight operations, or

3.2.2.2. On JTF operations other than training at temporary U.S. installations or using temporary appropriated dining facilities.

3.2.3. Standard Meal Rate. Enlisted personnel must be charged the standard meal rate when they are receiving the meal portion of per diem or when they are receiving an allowance for subsistence.

3.3 Military Dependents

3.3.1. Charge Required. Military dependents are not authorized to eat in appropriated dining facilities without charge.

3.3.2. Discount Meal Rate. Military dependents must be charged the discount meal rate when they are dependents of enlisted members in pay grades E-1 through E-4.

3.3.3. Standard Meal Rate. All military dependents, other than military dependents of enlisted members in pay grades E-1 through E-4, must be charged the standard meal rate.

3.4 Federal Civilian Employees

3.4.1. Charge Required. Federal civilian employees are not authorized to eat in appropriated dining facilities without charge.

3.4.2. Discount Meal Rate. Federal civilian employees, not receiving the meal portion of per diem, must be charged the discount meal rate when they are:

3.4.2.1. Performing duty on a U.S. Government vessel,

3.4.2.2. On field duty,

3.4.2.3. In a group travel status,

3.4.2.4. Included in EUM as defined in the JTR,

3.4.2.5. On a U.S. Government aircraft on official duty either as a passenger or as a crew member engaged in flight operations, or

3.4.2.6. On JTF operations other than training at temporary U.S. installations or using temporary appropriated dining facilities.

3.4.3. Standard Meal Rate. Federal civilian employees must be charged the standard meal rate when in any status other than those set forth in subparagraph 3.4.2.

3.5 Members of Youth Groups

This category consists of members of organized nonprofit youth groups sponsored at the national or local level and ad hoc groups of youths. The distinction between the two groups is that an organized youth group has continuity over time and a structure (such as officers, advisors, organization rules); while an ad hoc group does not. For example: A local high school Key Club, which may be sponsored by the Kiwanis Club, would qualify as an organized nonprofit youth group. On the other hand, if the children of a local Kiwanis Club's members visited an installation, they would be considered an ad hoc group because they are not a formally organized and structured youth group.

3.5.1. Charge Required. These individuals are not authorized to eat in appropriated dining facilities without charge.

3.5.2. Discount Meal Rate. Members of an organized nonprofit youth group sponsored at either the national or local level must be charged the discount meal rate, when extended the privilege of visiting a military installation, or when residing at a military installation and permitted to eat in the general mess by the commanding officer of the installation (37 U.S.C. § 1011(b)).

3.5.3. Standard Meal Rate. All ad hoc youth group members must be charged the standard meal rate.

3.6 Others

This category includes: (1) military retirees and their dependents, (2) government contractors in overseas contingency operations, (in accordance with the Defense Federal Acquisition Regulation Supplement, Procedure, Guidance, and Information 225.7401 ([DFARS PGI 225.7401](#))) and (3) all other individuals not included in paragraphs 3.1 through 3.5.

3.6.1. Charge Required. These individuals are not authorized to eat in appropriated dining facilities without charge.

3.6.2. Standard Meal Rate. These (all other) be charged the standard meal rate.

4.0 GENERAL PROVISIONS (1904)

4.1 Personnel, Other Than Enlisted Personnel

Personnel, other than enlisted personnel, may receive a meal from an appropriated dining facility, provided no increase in direct resources results from feeding such personnel and appropriate meal charges are collected consistent with paragraph 3.0.

4.2 Commanding Officer Responsibility

The commanding officer of the DoD installation, at which an appropriated dining facility is located, is responsible for assuring that meals are provided only to authorized personnel within the capabilities and availability of existing appropriated dining facilities.

4.3 Temporary Duty Orders

Temporary duty orders must indicate the food allowance/per diem status of travelers to assist in determining the appropriate meal charge to be assessed.

4.4 Service Academies

Service academies (i.e., Army, Navy, and Air Force) are to use the food service charges at Tab G. See Chapter 20.

4.5 Civilian and Military Personnel of a Foreign Government

Civilian and military personnel of a foreign government must be furnished meals in accordance with specific arrangements made between the U.S. Government and the foreign government. Charges for food costs and related food service operating expenses must be made on the same basis as they would be for U.S. Government personnel of equal rank.

*5.0 DISPOSITION OF FUNDS

5.1 Overview

Each Military Service is responsible for the program, budget, and accounting for obligations, expenditures, revenues, and food service operating expenses and all meals in accordance with this Chapter.

5.2 Recording Policy

Program obligations and expenditures, as well as revenues and food service operating expenses, must be recorded, accumulated, and controlled in accordance with this chapter.

5.3 Collections

5.3.1. Except when deductions from pay are authorized and have been provided for, or prior arrangements for payment have been established with an official of an authorized group, diners must pay for a meal in cash prior to the meal being served. In any event, all meal charges must be determined and posted no later than the last day of the month incurred with payment being made not later than the 15th of the following month.

5.3.2. Any losses that might be incurred from uncollectible accounts must be absorbed by the subsistence account funding the facility.

5.4 Discounted and Standard Meal Rate Distribution

Collections must be distributed as follows:

5.4.1. Discount Meal Rate. Collections received from patrons paying the discount meal rate (food costs only) must be credited to the applicable financing subsistence account of the Military Service.

5.4.2. Standard Meal Rate. Collections received from patrons paying the standard meal rate must be credited to the financing appropriation(s). The food cost portion must be credited to the subsistence account and the operating expense portion (difference between discount and standard meal rates) to the operations and maintenance or other financing account(s).

6.0 ACCOUNTING FOR FOOD ALLOWANCES

6.1 Information Requirements

6.1.1. Information requirements have been established to ensure that data are maintained and that information is reported for use in determining and administering food allowances. These requirements prescribe procedures for counting meals furnished to personnel in appropriated dining facilities under the daily food allowance and authorized reimbursable programs. They are designed to assist in monitoring food costs and allowances and making the accumulation of data more consistent throughout the Department under the Food Service Program established by DoDM 1338.10.

6.1.2. The recording and reporting of obligations/expenditures against the daily food allowance portion of the operations and maintenance appropriations are as set forth in Volumes 2A and 2B, "Budget Formulation and Presentation," and Volume 3, "Budget Execution—Availability and Use of Budgetary Resources."

6.1.3. The data reported must support budget requests based on furnishing meals to entitled enlisted personnel by each Military Service, after consideration of the absentee rate, without regard to the member's parent Military Service.

*6.2 Counting the Number of Persons' Furnished Meals

6.2.1. Except for mass feeding situations as set forth in subparagraphs 6.2.2.1 and 6.2.2.2, all personnel authorized to eat in appropriated dining facilities must identify themselves with a meal card, DoD Common Access card, or travel orders issued by a DoD Component before receiving a meal from an appropriated dining facility. Enlisted personnel on BAS or receiving the meal portion of per diem, as well as all officers, civilian employees, official visitors, dependents, and guests authorized to eat on a reimbursable basis, must be required to identify themselves as to the category of entitlement (authorized to eat on a reimbursable basis) and status (per diem or non-per diem). They must reimburse DoD at the appropriate meal rate before receiving a meal from an appropriated dining facility.

6.2.2. The following procedures must be used to account for meals served to authorized subsistence-in-kind entitled or cross Service reimbursable personnel:

6.2.2.1. Each appropriated dining facility must maintain usage data in an electronic management information system or other logs in which each diner's unit of assignment and identification, travel order number, or other authorizing document are recorded. The applicable identification number may include, for example, the diner's meal card, **DoD ID, or Common Access Card (CAC) number**. When reimbursement is required, the rate category must be recorded in the log. A person independent of the appropriated dining facility operation must complete the log. When mass feeding within a specified time period is required, such as at recruit (basic) training centers and special schools, a single person responsible for the group may certify the entitlement classification and/or the reimbursement rate for all diners in the group.

6.2.2.1.1. Record of daily usage must be used by the appropriated dining facility in preparing necessary reports.

6.2.2.1.2. The meal card control officer or the personnel manager of the installation must use the usage records to conduct local management reviews and perform periodic tests of meal card usage, entitlement and reimbursement rates. The responsible official must retain all records and test results in accordance with approved disposition schedules.

6.2.2.2. As an alternative to the procedures in subparagraphs 6.2.1 and 6.2.2, each diner must sign an appropriate signature record, including authorization category, for each meal received. These records must be reviewed at the local command level and retained until verified independently against the reports submitted for the appropriated dining facility.

6.2.2.3. At their discretion, installation commanders are authorized to impose requirements that are more stringent.

6.2.2.4. DoD Common Access Card, other SMART card technology, or other headcount procedures approved by the Secretary of a Military Department may be utilized for diner identification/authorization, as long as the integrity of the count is maintained.

6.2.3. The total count of each meal must be classified and recorded by the diner's category of entitlement and by type of food allowance, i.e., basic daily food allowance (BDFFA), special food allowance, and supplemental food allowance.

6.2.4. During combat or other operational conditions (e.g., mass troop movements, maneuvers or field exercises when actually subsisted under field conditions, forces afloat, and emergency conditions resulting from catastrophes or civil disorders), when maintenance of a meal log or signature record is not practicable, an internal control system must be established to maintain the integrity of the headcount.

6.2.5. Each appropriated dining facility must number, serially, the daily log forms and signature records, which must include the following minimum requirements:

6.2.5.1. Identification of the appropriated dining facility and date.

6.2.5.2. Identification of the number of meals.

6.2.5.3. Signatures of the person maintaining the log, and of the officer in charge.

6.2.5.4. Diner's unit of assignment, identification number, or travel order number or other authorizing document identification, and category of entitlement, which authorizes the diner to eat on a reimbursable basis.

6.2.5.5. Diner's signature and rank or grade.

*7.0 FOOD SERVICE OPERATING EXPENSE REPORTING REQUIREMENTS

The OUSD(C) Program and Budget Office establishes meal rates annually for personnel authorized meals on a reimbursable basis. [The Military Services are required, in coordination with OUSD\(C\), to report cost of food served to service members and food service operating expenses.](#)