

**VOLUME 12, CHAPTER 20: “MILITARY ACADEMY DINING HALL  
OPERATIONS”****SUMMARY OF MAJOR CHANGES**

Changes are identified in this table and also 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 [November 2019](#) is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
All	Administrative updates in accordance with Department of Defense Financial Management Regulation (FMR) Revision Standard Operating Procedures	Revision

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## CHAPTER 20

**MILITARY ACADEMY DINING HALL OPERATIONS**

## 1.0 GENERAL

## 1.1 Purpose

This chapter promulgates the policy that implements Title 37, United States Code, section 422 ([37 U.S.C. § 422](#)) which authorizes funding for the operation of cadet and midshipmen dining halls at the military academies and prescribes associated reporting requirements.

## 1.2 Authoritative Guidance

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

1.2.1. 37 U.S.C. § 422, “Cadets and midshipmen,” which authorizes an allowance in lieu of subsistence;

1.2.2. Department of Defense Instruction ([DoDI 1015.15](#)), “Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources”; and

1.2.3. [DoDI 7600.06](#), “Audit of Nonappropriated Fund Instrumentalities (NAFI) and Related Activities.”

## 2.0 POLICY

## 2.1 Authorization Determination

[2.1.1.](#) Each Military Department operates an academy dining hall to provide complete food service support to the cadets or midshipmen as an integral part of the activities of its academy.

[2.1.2.](#) The superintendent of each academy is authorized to determine who may be authorized to eat in the academy dining hall and the regulations incident thereto within guidelines issued by the secretary of the cognizant Military Department.

[2.1.3.](#) Charges for meals furnished to other than cadets and midshipmen will be established by the Under Secretary of Defense (Comptroller) (USD(C)) and the reimbursable rate for “Food Service” issued annually.

[2.1.4.](#) All collections for food costs must be deposited into the nonappropriated fund described in [subparagraph 2.2.2](#). The charge for operating expenses will be collected and deposited under the same rules that are applicable to appropriated fund food service activities as prescribed by Chapter 19, sections 5.0 and 6.0.

## 2.2 Subsistence Allowance Amount

2.2.1. The amount of the subsistence allowance for cadets and midshipmen is prescribed by the Secretary of Defense.

2.2.2. The amount prescribed **is** allocated by the Military Departments from the current military personnel appropriation to a nonappropriated fund at each academy based on the number of cadets and midshipmen present for training.

2.2.2.1. Each nonappropriated fund **is** used to procure the food and food products necessary to provide subsistence for the cadets and midshipmen.

2.2.2.2. Nonappropriated funds must be established as a NAFI and administered as a Program Group V – Supplemental Mission Fund in accordance with DoDI 1015.15.

2.2.2.3. The **nonappropriated** fund must be audited in accordance with DoDI 7600.06 if the annual revenues in the fund exceed the threshold established therein.

2.2.2.4. The nonappropriated fund must not be used for any purpose other than subsistence procurement. All other charges associated with dining service must be charged against appropriated funds.

## 2.3 Subsistence Allowance – Leave Status

The subsistence allowance that is not earned for any cadet or midshipman on leave or otherwise away from the academy, and not subsisted at Government expense, will be credited to the cadet/midshipman's pay account.

## 2.4 Subsistence Allowance – Temporary Duty Status

The subsistence allowance that is not earned for any cadet or midshipman on temporary duty, and subsistence-in-kind that is furnished at the temporary duty location, will not be collected by the nonappropriated fund.

## 3.0 RESPONSIBILITIES

### 3.1 Internal Control and Procurement **Requirements**

Under overall policy supervision by the secretary of the cognizant Military Department, the superintendent of each academy is responsible for:

3.1.1. Assuring the efficient and effective management of the academy dining hall and its nonappropriated fund for the purchase of subsistence items. In connection with this responsibility, the superintendent must install an accrual accounting system that permits an objective, constructive evaluation of the dining hall operation.

3.1.2. Assuring that the procurement procedures maintain the same degree of integrity as those procurement actions taken in accordance with the Federal Acquisition Regulation (FAR). In the event any question arises regarding the proper procurement procedure, the FAR will be used as a guide.

### 3.2 Reporting Requirements

An annual report on meal operating expenses in the military academy dining halls should be submitted in accordance with the guidance contained in Volume 11A, Chapter 6, Appendix F.

## 4.0 ANNUAL REIMBURSABLE RATES

The annual reimbursable rates for military academy dining halls are located on the USD(C) public website, listed by fiscal year (FY) under the following headings: Financial Management, Reports, [DoD Reimbursable Rates](#). Example: The FY 2024 rates are titled, “Food Service Charges at Appropriated Fund Dining Facilities (Tab G).”