



NAVAL SUPPLY SYSTEMS COMMAND

FOOD SERVICE MANAGEMENT GENERAL MESSSES



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Although the words "he," "him," and "his" are used sparingly in this manual to enhance communication, they are not intended to be gender driven nor to affront or discriminate against anyone reading this manual.

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NAVAL SUPPLY SYSTEMS COMMAND
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This publication is issued for the information and guidance of all food service management personnel. This publication supercedes NAVSUP Publication 486, Volume I, June 2001 and NAVSUP Publication 486, Volume II, May 1992.

NAVSUP issues its policies to general messes throughout this publication, which defines in detail the actions of general mess personnel in preparing meals, professional guidance on nutrition, automated financial management, managing inventory, maintaining accountability for stock and money, monitoring use and consumption, and preparing reports for headquarters.

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INTRODUCTION

to

FOOD SERVICE MANAGEMENT

CHANGES IN PROCEDURES

This is a complete publication revision. All sections should be reviewed for familiarity with new procedures. There are no distinctive markings to highlight changes to procedures.

PURPOSE

The procedures contained in this publication establish policy for the operation and management of Navy general messes afloat and ashore. The procedures are designed to assist food service personnel in the proper performance of their assigned duties and to aid them in understanding and fulfilling the responsibilities of their individual tasks associated with general mess operations.

The procedures in this publication are the minimum essential to good food service management and are mandatory unless specifically stated as being optional. However, these procedures are not limiting when conditions warrant additional controls, and heads of supply departments, commanding officers, or higher authority may supplement procedures not in conflict with this publication when it is considered necessary.

There is no longer a companion publication, all general mess policies are contained in this publication.

AUTHORIZATION

The publication is issued for the information and guidance of all persons in the Naval Establishment under the authority of Article 1202, Naval Regulations. The Commander, Naval Supply Systems Command may authorize in writing deviations from the instructions contained in the publication, provided the matter concerned is entirely under the cognizance of the Naval Supply Systems Command.

ARRANGEMENTS OF SUBJECTS

The chapters of the publication are organized so the topics are in order as they occur under working conditions. An attempt also has been made to place all topics of a similar nature in the same chapter. Since there is much overlapping in the subjects discussed, complete separation of complimentary topics would not always be desirable. The present subject order sequence is designated to make it possible for the reader to pursue all aspects of a particular topic of interest with only a limited need for cross reference to other sections of the publication.

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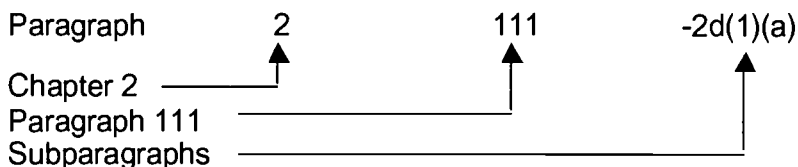
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PARAGRAPH NUMBERING SYSTEM

The four digit paragraph number and its subparagraph designations may be broken down as shown below:



Reference to Food Service Management - General Messes in correspondence, messages, etc., will be shown in the following manner:

NAVSUP Publication 486, para. 2111

NAVSUP Publication 486, para. 2111 - 2d(1)

NAVSUP Publication 486, paras. 2111 - 2114

Paragraphs and subparagraphs may contain itemizations in which case reference to a specific item may be made as follows:

NAVSUP Publication 486, para. 2111 - 2d(1)(a) item 2

PAGE NUMBERS

The pages of this publication are numbered in a separate series for each chapter. The pages of a chapter are numbered in sequence with arabic numerals from 1. Each page number is preceded by the number of the chapter. For example, the fifth page of Chapter 1 is number 1-5.

ILLUSTRATIONS

The purpose of the illustrations in this publication is to show by means of charts or filled in forms the principles and procedures explained in the text. The illustrations do not necessarily show current names, dates and figures. These details are included so that the principles outlined in the written instructions may be delineated.

TABLE OF CONTENTS AND INDEX

The organization of this publication makes it possible to locate desired information easily by referring to the table of contents in the front of the publication to determine general location, and to the table of contents at the beginning of each chapter for specific location.

It is suggested that the reader follow the organization of the table of contents in locating desired information. Such information as does not logically lend itself to location by this method may be located by reference to the index at the end of the publication.

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FOOD SERVICE SPACES AND SECURITY,
AND FOOD SERVICE MANAGEMENT SYSTEM

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CHAPTER 1

ORGANIZATION, ADMINISTRATION, FOOD SERVICE SPACES AND SECURITY, AND FOOD SERVICE MANAGEMENT SYSTEM

PART A: ORGANIZATION

1000 PURPOSE

The purpose of the general mess is to provide Navy enlisted members with wholesome nutritious meals.

1001 AUTHORITY

General mess activities are organized under the operational control of the Commanding Officer or commander of the vessel or shore activity who provides staffing and funding for that operation. Establishment, disestablishment, management, control and inspection for compliance are all operational line functions. However, the Naval Supply Systems Command (NAVSUP) is responsible for issuing Navy policies and methods for safeguarding naval materiel and providing technical guidance and direction to naval activities concerning execution of supply policies and methods.

1002 NAVAL SUPPLY SYSTEMS COMMAND

The Assistant Chief of Staff (ACOS) Navy Family Support (Food Service Code 05) is responsible for administering the Navy food service program under authority delegated by the Commander, Naval Supply Systems Command. The mission of ACOS Navy Family Support includes technical direction and financial control of Navy general messes and responsibility for administrative and technical guidance for officers' quarters and messes afloat and chief petty officers' messes afloat. The Deputy Commander for Support Services provides subsistence funding and policies that enable operational commands to serve meals high in quality and nutrition, adequate in quantity, in an appealing and sanitary manner. The responsibility for the food service program is assigned to the Food Services Division (NAVSUP 51).

1003 NAVY FOOD MANAGEMENT TEAMS AND DETACHMENTS

The Navy Food Management Teams (NFMTs) are activities that support NAVSUP 51. The mission of the Navy Food Management Team is to assist ships and ashore activities in raising the quality and standards of food service. They provide training and assistance in a variety of functional areas. Details of their services and means of requesting training are provided in Appendix H.

1004 AUTHORIZATION AND ESTABLISHMENT - AFLOAT

The Commanding Officer, the Prospective Commanding Officer, or the Officer in Charge of a ship may establish a general mess. A general mess is established when food service personnel

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and equipment have been provided. The ship must notify NAVSUP 51 by letter a minimum of 90 days before establishing a general mess so that operating instructions and information can be forwarded.

Information in the notification letter will include the target date for starting operations, the anticipated number to be fed, telephone, fax numbers, email address, Food Service Officer's name, the ship's UIC, and the ship's assigned home port.

1005 ESTABLISHING A MODIFIED CONTRACT MESS/CHANGING GENERAL MESS STRUCTURE OF OPERATION

Establishing a contract mess / alternative feeding, or adopting major changes in the structure of the general mess must first be approved by NAVSUP/ACOS Navy Family Support. These establishments/modifications will be approved on a case-by-case basis under special circumstances only. NAVSUP/ACOS Navy Family Support will provide guidance to approved commands/units.

1. **CONSOLIDATION, MODIFICATION, OR PERMANENT CLOSING.** The major claimant must review any request to consolidate, modify, or permanently close a general mess ashore. After receipt of approval, the activity will provide the following information to NAVSUP 51 for informational purposes:

- a. Justification for proposed action;
- b. Anticipated cost savings;
- c. Plans for feeding personnel; and,
- d. Planned use of food service personnel.

This information is not required if the entire activity has been disestablished unless there are remaining personnel in the area that are effected.

1006 AUTHORIZATION AND ESTABLISHMENT - ASHORE

1. **REGULAR MESS.** The Commanding Officer, Prospective Commanding Officer, or Officer in Charge of any shore activity may initiate a request to establish a general mess. The request is forwarded to the major claimant through the chain of command and will contain the following information:

- a. Location of the nearest military service appropriated fund general mess;
- b. Anticipated number of personnel to be fed;
- c. How and where personnel are currently fed;
- d. Explanation why current feeding situation cannot continue;
- e. Statement that adequate food service personnel and equipment will be available for efficient general mess operation;
- f. Telephone, fax numbers, and email address;
- g. Food Service Officer's name; and anticipated start date of general mess operations.

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Upon approval, the activity will forward the request to NAVSUP 51 at a minimum of 90 days in advance of the proposed starting date of operation. SUP 51 will forward operating information and instructions.

2. **BRANCH GENERAL MESS.** Requests submitted to the major claimant for establishing a branch mess must include justification based on necessity. This request will include:

a. Justification for establishment (that is, when food service operations are continually required at a remote location from the established general mess); and,

b. Anticipated benefits (for example, consolidated returns, central administrative control, and reduced administrative workload).

The activity will provide NAVSUP 51 a copy of the justification and approval. The officer responsible for the parent (established) general mess will also be responsible for the operation and administration of the branch mess. The branch mess returns will be consolidated with the parent general mess before submission.

3. **ASSISTANCE.** NAVSUP 51 will provide assistance in reviewing general mess operations being considered for establishment, modification or closure.

1007 GENERAL MESS ORGANIZATION CHART

1. **GENERAL.** Figure 1-1 displays a typical organizational chart for a Navy general mess. The Commanding Officer may authorize changes in area of responsibility assignments.

2. **ORGANIZATION OF THE GENERAL MESS.**

a. **Records Branch:**

- (1) Requisitions food items;
- (2) Maintains stock records, and ensures sufficient food stocks;
- (3) Maintains general mess records; and,
- (4) Prepares inventories, submits reports and maintains financial returns.

b. **Food Preparation Branch:**

- (1) Prepares watch bills for food production;
- (2) Prepares menus and recipe breakdowns;
- (3) Prepares food; and,
- (4) Trains and supervises food handlers in sanitation and serving techniques.

c. **Subsistence Branch:**

- (1) Receives, stores and issues subsistence; and,
- (2) Completes appropriate documentation.

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d. Mess Services Branch:

- (1) Controls general mess access/identifies authorized patrons;
- (2) Maintains cleanliness of messing areas;
- (3) Maintains beverage service;
- (4) Conducts scullery operations; and,
- (5) Details Food Service Attendants to other branches as needed.

LINE OF AUTHORITY CHART

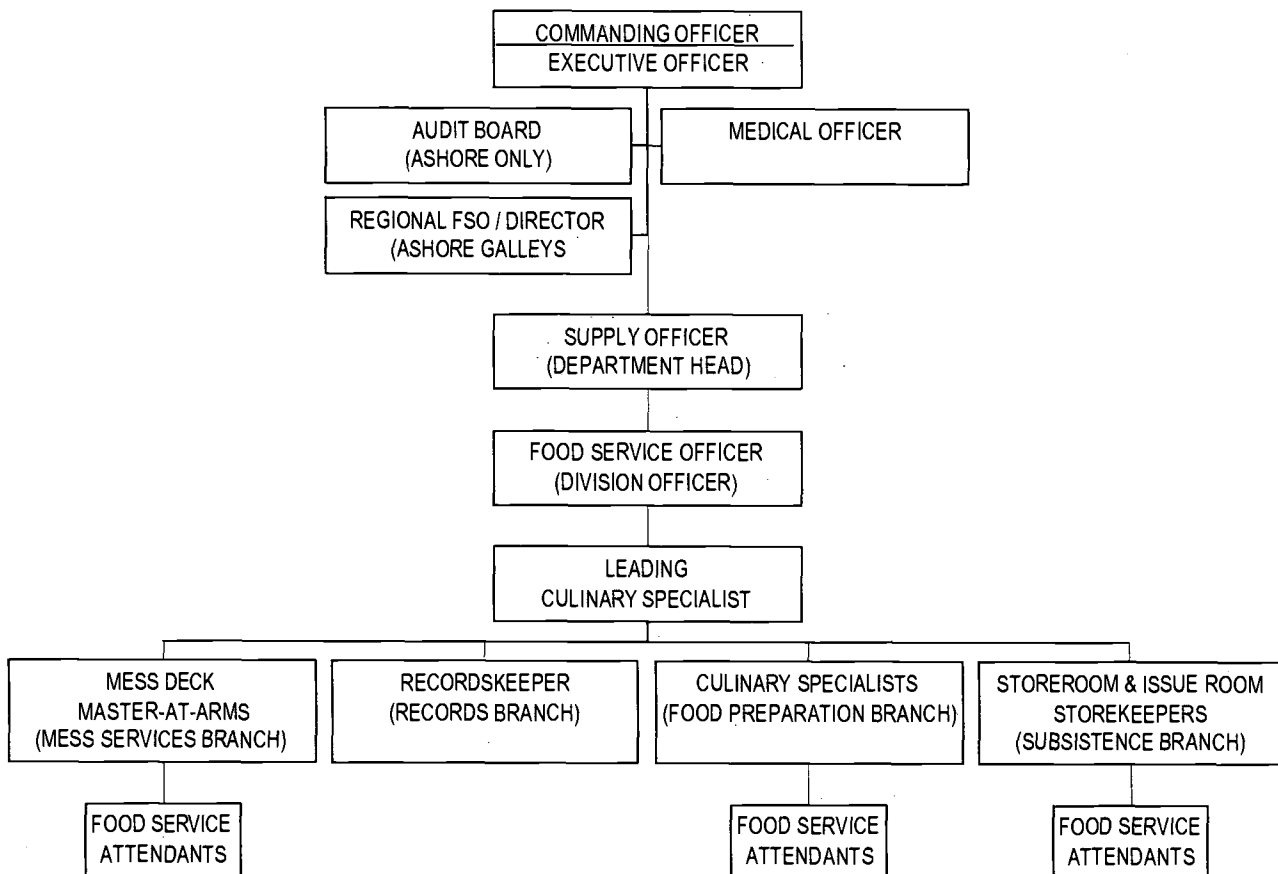


Figure 1-1

3. SUPPORTING ESTABLISHMENT. Figure 1-2 represents the organization of the supporting establishment for general messes afloat and ashore.

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THE SUPPORTING ESTABLISHMENT

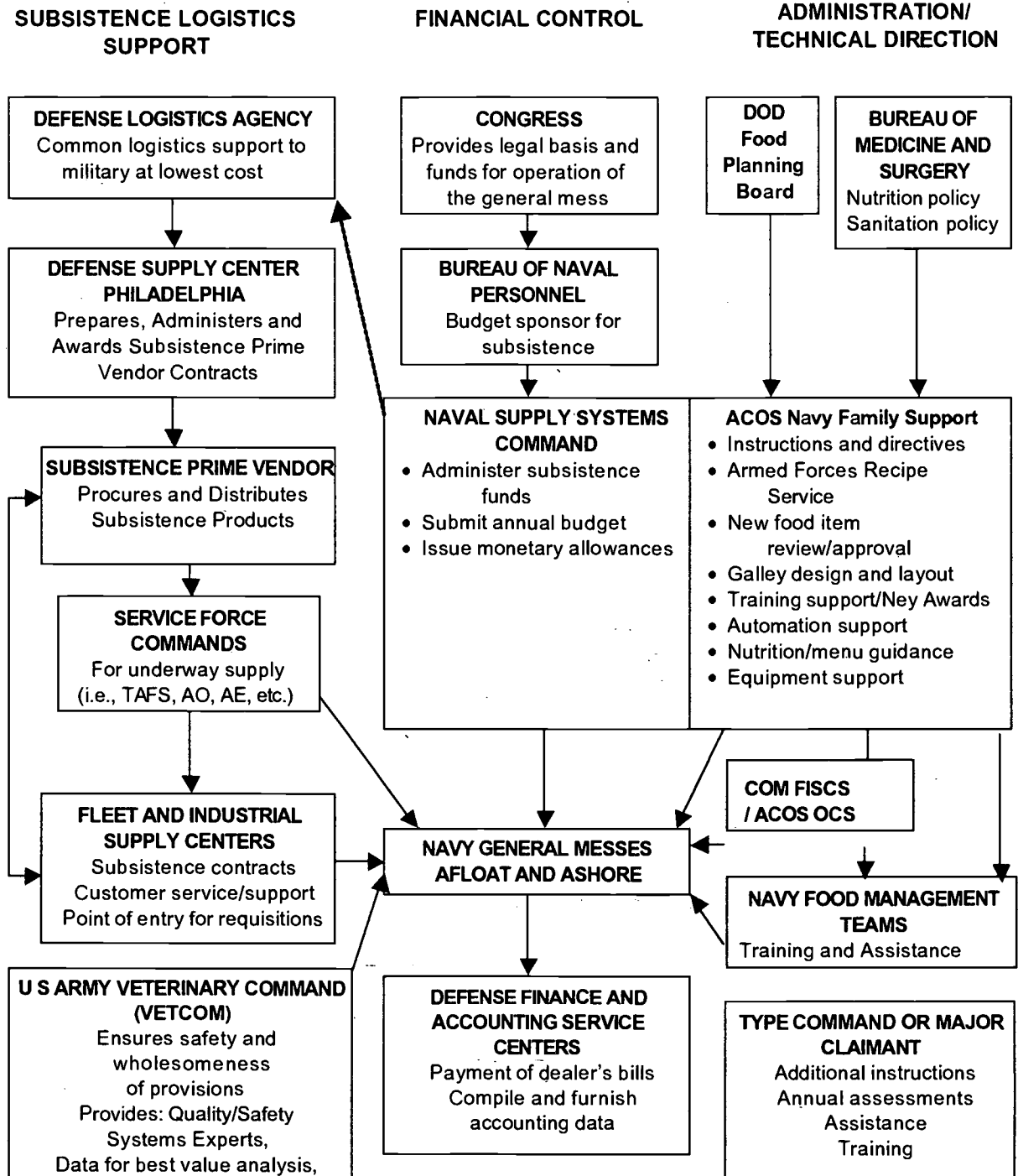


Figure 1-2

PART B: ADMINISTRATION - DUTIES AND RESPONSIBILITIES

1100 THE COMMANDING OFFICER

1. GENERAL. The Commanding Officer bears overall responsibility for administration of the general mess. According to U.S. Navy Regulations, the Commanding Officer shall require that records prescribed by current instructions be maintained properly and that personnel under his or her command maintain a satisfactory state of health. These two requirements are the basis of the Commanding Officer's responsibility for the general mess. Navy regulations further require that the Commanding Officer detail an officer or senior enlisted to sample meals served in the general mess on a regular basis. Should the designated meal sampler or any member of the mess object to the quality or quantity of the food, the Commanding Officer shall be notified and shall take appropriate action.

2. SPECIFIC REQUIREMENTS. The Commanding Officer shall approve in writing or delegate to the Supply Officer the following:

a. Any relief of the Supply Officer by an assistant to assume the responsibilities of accountable Food Service Officer duties;

b. Any authority for the general mess to serve meals to other than those individuals entitled to rations in kind, authority to sell meals for cash or credit, or authority to sell bulk food items;

c. The appointment of a control officer (or responsible enlisted) for cash sales of meals from the general mess;

d. The menu or changes thereto;

e. Meal hours; and,

f. The signing of the "Pledge of Service to our Patrons."

1101 THE EXECUTIVE OFFICER

1. GENERAL. The Executive Officer or, if delegated, the Personnel Officer, is responsible for the following:

a. Advising the Food Service Officer of any known significant changes in the estimated number of personnel to be fed for the following three days;

b. Providing the information necessary to determine the category of visitors using the general mess;

c. Recording and certifying on the Monthly General Mess Summary Document the cumulative total number of "in-kind" rations that were allowed for the period as described Naval Military Personnel Manual 1746-030;

d. Assigning personnel to the supply department for temporary duty when manning documents or food service contracts do not provide permanent support for the following:

(1) Mess Decks Master-at-Arms personnel shall be assigned as necessary for supervision of good order and maintenance of mess gear and spaces with a recommended tour length of at least 120 days;

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(2) The Executive Officer will also establish circumstances and procedures under which the Food Service Officer may be required to furnish or preserve rations outside of normal meal hours for personnel on working parties or special details.

1102 THE DESIGNATED MEDICAL REPRESENTATIVE

The designated medical representative performs fitness-for-human-consumption inspections of subsistence at receipt and exercises constant surveillance concerning sanitary aspects of food preparation and service. The medical representative inspects food items when any doubt exists concerning fitness for human consumption. Items found unfit for use or possibly harmful to health will require reports as described in paras. 5300 and 5301. Hazardous material will be disposed of immediately except for samples required for analysis. The medical representative will assist the Food Service Officer in establishing and maintaining a food handler's training program. The medical representative inspects food service spaces in accordance with NAVMED P-5010-1.

1103 THE SUPPLY OFFICER

1. **ASSIGNMENT.** The officer assigned to duty as the head of the supply department is the Supply Officer and will usually be an officer of the Supply Corps. The Supply Officer performs both supply and food service duties unless the Commanding Officer designates in writing an assistant to the Supply Officer as the Food Service Officer (see sample letter in Appendix B).

2. **DUTIES AND RESPONSIBILITIES.** The Supply Officer's duties and responsibilities include:

- a. General supervision of food service operations;
- b. Issuing instructions which set food service safety, precautions, sanitary regulations, and equipment operating instructions; and,
- c. Navy Working Capital Fund accounting at activities carrying food in the Navy Working Capital Account.

1104 THE FOOD SERVICE OFFICER

1. **GENERAL.** Use of the title "Food Service Officer" in this manual indicates the individual accountable for general mess operations. The term "Accountable Officer" may include Supply Corps Officers, Line Officers, Chief Warrant Officers, or other authorized federal government employed civilians. If a qualified officer is not available to perform this duty, a request must be forwarded to NAVSUP 51, via the Regional Type Commander, to designate a senior enlisted member (E-7 through E-9) or civilian as the Food Service Officer until a qualified officer is available. NAVSUP 51 will evaluate the request on a case-by-case basis. The request must state why a qualified officer is not available to perform the duty, and when a qualified officer will be available. Only in extremely unusual circumstances that are fully documented, and for the absolute minimum period of time, will a request be considered for the designation of a senior enlisted member as the Food Service Officer for afloat activities. The selection, or non-selection, of a senior enlisted member to perform the duties of the Food Service Officer will not be used as the sole criteria for career advancement or future assignments. The Food Service Officer signs the general mess returns and is financially accountable and responsible for all general mess operations and is under the authority of the Supply Officer for the proper and efficient operation of the general mess. The Food Service Officer supervises the food service division and is responsible for ensuring that its organization and operation follow applicable portions of Navy

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Regulations, General Orders, and Naval Supply Systems Command, Support Services Directorate, Food Service Division (NAVSUP 51), Fleet, Force, Type, and station commander directives.

2. **ACCOUNTABILITY AND CONTROL.** All food entrusted to the Food Service Officer actually belongs to the subsistence account for which the Support Services Directorate, Food Service Division (NAVSUP 51) is held personally and legally responsible under Title 31 U.S. Code Section 1517, as the operating budget holder. Therefore, all general mess food stocks should be issued and served in fulfillment of the ration entitlement or disposed of properly. Similarly, money collected from the sale of bulk subsistence items or individual meals belongs to the subsistence account. The Food Service Officer is accountable under the authority of Support Services Directorate, Food Service Division (NAVSUP 51) to the U.S. Navy for all food stocks and cash from food sales held as a part of the subsistence account. Accountable Food Service Officers shall take all prudent and necessary actions to protect the food and cash entrusted to their care.

3. **INSTRUCTIONS FOR FOOD SERVICE PERSONNEL.** The Food Service Officer will prepare safety, sanitary and operating instructions for equipment use, food preparation, and maintenance of spaces. All sanitary instructions must be approved by the supporting medical department. All instructions must have the approval of the Supply Officer and be made known and accessible to responsible food service personnel. These instructions may be approved individually, be part of a division's, department's or ship's organizational manual in the form of placards, if preapproved by the Supply Officer and obtained as cognizance symbol "I" material issued from responsible bureaus, offices or systems commands. All instructions concerning safety, operation of equipment and sanitation will be prominently posted near the equipment or function to which they pertain.

4. **PERSONNEL MANAGEMENT.** The Food Service Officer assigns duties to personnel based on their rate, ability, training, and aptitude. In no case will the Bulk Storeroom Custodian (JOD) or the stores receiving inspector also be assigned as the general mess recordskeeper or have direct access to general mess records. In some cases on small ships and submarines it may be impossible to separate those duties; this will be the only authorized exception. Other personnel duties of the Food Service Officer include:

- a. Obtaining and assigning strikers for the food service division;
- b. Recommending advancements in rating;
- c. Assigning evaluation marks;
- d. Maintaining an on-the-job training program for all food service personnel; and,
- e. Ensure command programs to recognize outstanding food service personnel are established.

5. **SANITATION AND ORDERLINESS.** Responsibility for foodborne illness resulting from improper or careless preparation, serving or storage of food rests with the Food Service Officer. The Food Service Officer will require that all food service personnel receive initial and refresher courses in sanitation following current Secretary of the Navy instructions. Rules and regulations for general cleanliness, equipment and utensil sanitation, clean working uniforms, properly storing material, and sanitary procedures for preparing and serving food will be strictly enforced. The Food Service Officer will make thorough weekly inspections of all food service personnel, including a daily walk-thru of food service spaces. These inspections will ensure compliance with all food service rules and procedures as outlined in NAVMED P-5010-1.

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6. **PREPARATION AND SERVICE OF FOOD.** The Food Service Officer will review the menu to ensure that meals are nutritionally well balanced and variety is suited to crew preferences. The Food Service Officer will ensure all food is prepared following Armed Forces Recipe Cards or locally approved recipes and instructions on the Food Preparation Worksheet (NAVSUP Form 1090).
7. **MAINTENANCE OF SPACES AND EQUIPMENT.** The Food Service Officer's responsibility includes proper maintenance of all spaces and equipment in the food service division's assigned areas. Repairs or alterations to food service equipment and spaces require written notification to the Public Works Officer or Engineering Officer. Every effort should be made to improve the appearance and general working conditions of the facilities and equipment.
8. **REPORTS AND RETURNS.** The responsibility for maintaining required letters of authority/appointment, records and forms and for submitting required reports and general mess returns on time rests with the Food Service Officer. Appendices B and C list these letters of authority/appointment, forms and records. The Food Service Officer may use additional local forms and reports to operate the general mess and prepare returns.
9. **COMMAND RELATIONS.** The Food Service Officer is responsible for making every effort to maintain a positive and effective relationship with the Command to support equipment maintenance, allocation of manpower, and the coordination of special requirements.

1105 FOOD SERVICE PERSONNEL

Article 1158 of Navy Regulation, Chapter 11, Section 5 prohibits any person employed in the service of the general mess to receive any compensation from persons entitled to subsist from that mess. These compensations refer to the exchange or unauthorized sale of meals or foods items for cash, gifts, food exchanges, or favors. The Food Service Officer will ensure that the food service personnel and food service attendants comply with this regulation. Personnel assigned to a general mess should not be required to perform food service duties outside of the general mess that are not part of the normal daily operation. These duties, for example, include personal retirements, picnics, luncheons, dinner parties, and MWR functions. At no time are CS's authorized to serve as cooks or waiters at MWR facilities during operating hours. These duties should be accomplished after normal working hours and be on a voluntary basis in which the function representative provides compensation for services performed by each member. For Staff and public quarters personnel, refer to SECNAV INST. 1306.2C.

Per BUPERS Inst. 5300.10A Culinary Specialists may be detailed to duty at official entertainment of social functions held on government property and financed by official representation funds (ORF) per SECNAVINST 7042.7J. Such assignment will be considered regular military duty; duty hours and liberty times of affected CS personnel will be adjusted accordingly. Neither CS personnel nor other enlisted personnel will be detailed to duty for nonofficial entertainment or social functions that are not financed by ORF. Social functions not financed by ORF include those contributing to the personal benefit of an officer or group of officers, which have no connection with official duties and responsibilities. Entertainment for the enjoyment and benefit of those participating, occurring on a temporary or continuing basis, both during and after normal working hours, is a social function. Station, ship, staff, squadron and private parties, ladies luncheons, and all food service, other than essential food service, are defined as social functions, as are sales in bars and cocktail lounges.

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1106 LEADING CULINARY SPECIALIST

1. GENERAL. The Leading Culinary Specialist is the senior enlisted assigned to the food service division and is responsible to the Food Service Officer for the proper functioning of the division. The Leading Culinary Specialist will be directly responsible for ensuring a high level of cleanliness in the general mess and for the proper sanitary preparation of rations in sufficient quantity, while remaining within prescribed monetary food allowances. Whenever possible, the duties of the Leading Culinary Specialist will be performed by military personnel. If military personnel are not available, the duties may be assigned to government or contractor employees, subject to Type Commander approval.

2. DUTIES. Duties of the Leading Culinary Specialist will include, but not be limited to, supervision of the galley, bakery, and other assigned food service spaces. Among other duties that may be assigned the Leading Culinary Specialist will:

a. Ensure required records and forms are prepared, submitted, and maintained in accordance with NAVSUP directives;

b. Maintain all equipment, fittings, and cooking utensils at maximum efficiency;

c. Report needed corrective actions, repairs, or alterations to the Food Service Officer;

d. Supervise all personnel assigned to the galley and associated spaces;

e. Make food service watch assignments for Culinary Specialists;

f. Muster assigned personnel, conduct personnel inspections for clothing, sanitation, and individual cleanliness, and report inspection findings and absentees to the Food Service Officer each morning;

g. Supervise food issue and preparation, instruct food service personnel in preparing food in the most economical, attractive, and appetizing manner possible within the Naval ration allowance (preparation of food will be by use of the Armed Forces Recipe Service or locally approved recipes);

h. Ensure that food is prepared or cooked to be ready as near the serving time as possible;

i. Supervisors will sample each item during preparation to ensure quality. This should be done early enough to take any corrective action considered necessary;

j. Ensure substitute items are equal to or exceed the acceptability factor of the item replaced (e.g., beef with beef, fish with fish);

k. Take every precaution to prevent food contamination, and ensure careful inspection of all food before preparation or serving;

l. Report any doubt concerning the quality of food to the Food Service Officer;

m. Enforce all ship and station regulations and food service watch section orders in the spaces;

n. Prepare the general mess menu for the Food Service Officer;

o. Ensure that perishable food items (especially fresh produce and dairy products) are monitored and used or transferred to preclude loss;

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- p. Preparation Worksheet (NAVSUP Form 1090);
- q. Perform other duties as may be prescribed by the Food Service Officer;
- r. Monitor timely completion of Preventive Maintenance Systems (PMS) on all food service and damage control equipment;
- s. Perform duties as Contracting Officer's Technical Representative (COTR) for Food Service Attendants contracts when assigned; and,
 - t. Ensure the "Pledge of Service to our Patrons" is signed and appropriately displayed.
 - u. Ensure that posters or placards containing instruction for the Heimlich Maneuver are posted conspicuously on the mess decks. (See Fig. 1-3)
 - v. Conduct a daily walk-thru of all food service spaces.

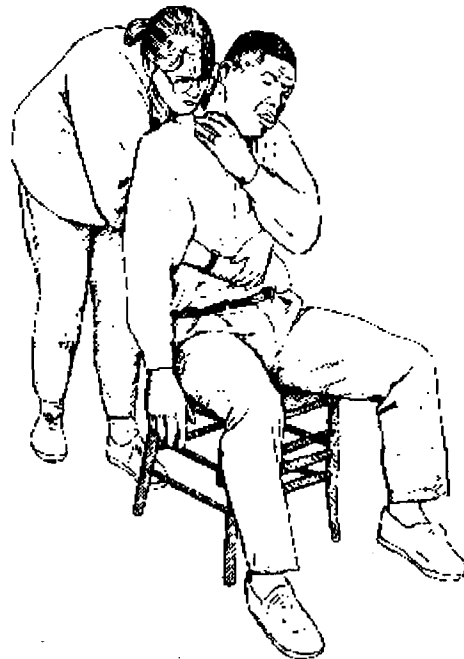
The Heimlich Maneuver for CHOKING

Reproduced from The Heimlich Institute website, www.heimlichinstitute.org

**A choking victim can't speak or breathe and needs your help immediately.
Follow these steps to help a choking victim:**

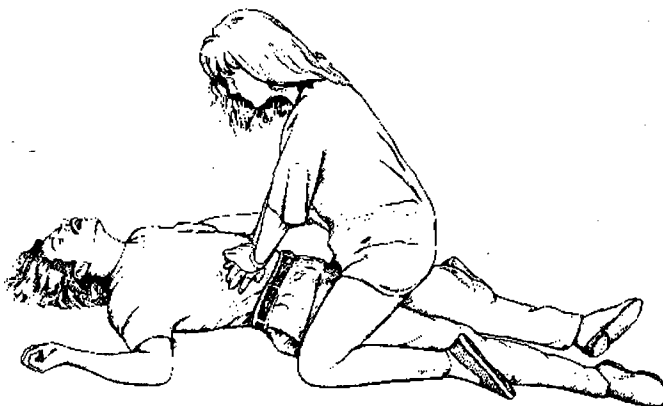
To rescue a choking victim:

1. From behind, wrap your arms around the victim's waist.
2. Make a fist and place the thumb side of your fist against the victim's upper abdomen, below the ribcage and above the navel.
3. Grasp your fist with your other hand and press into their upper abdomen with a quick upward thrust. Do not squeeze the ribcage; confine the force of the thrust to your hands.
4. Repeat until object is expelled.



UNCONSCIOUS VICTIM, OR WHEN RESCUER CAN'T REACH AROUND VICTIM:

Place the victim on back. Facing the victim, kneel astride the victim's hips. With one of your hands on top of the other, place the heel of your bottom hand on the upper abdomen below the rib cage and above the navel. Use your body weight to press into the victim's upper abdomen with a quick upward thrust. Repeat until object is expelled.



If the Victim has not recovered, proceed with CPR. The Victim should see a physician immediately after rescue.

Don't slap the victim's back.
(This could make matters worse.)

Figure 1-3

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3. **EXCEPTIONS.** In order to maintain a prudent separation of authority of accountability, no person other than the Food Service Officer and the assigned recordskeeper will have direct unrestricted access to accountable food service records. This restriction includes the Leading Culinary Specialist. However, on ships and crafts with no officer of the Supply Corps assigned and on submarines or small vessels where Culinary Specialist personnel levels are greatly restricted, the Food Service Officer may assign the Leading Culinary Specialist to be the recordskeeper and to prepare accountable returns. In any case, the Leading Culinary Specialist should be permitted controlled access to such general mess records as are required for proper menu and meal planning, for timely use of perishable food stocks and for ensuring endurance stocking of food. The Leading Culinary Specialist shall likewise not be prohibited from providing advice and guidance on recordskeeping matters.

1107 CULINARY SPECIALIST DUTIES

1. **WATCH CAPTAIN.** The watch captain carries out the daily routine of work in the galley. The Culinary Specialist assigned duties as the watch captain takes charge and directs all personnel in the galley watch section. The watch captain may also be assigned the responsibility for food production in the vegetable preparation room, the bakery and, if established, the meat preparation room and flight galley during the watch period. The watch captain will ensure that all instructions of the Leading Culinary Specialist including those on the Food Preparation Worksheet are carried out and that all food is wholesome and prepared in accordance with the Armed Forces Recipe Service and Food Service Officer approved local recipes.

The watch captain will sample all food during production, again before the serving line is opened and periodically throughout the meal. Additionally, the watch captain will frequently monitor food temperatures on the serving line during meal service. Recommend documenting food temperatures, specifically entrees, three times during each meal on NAVSUP 1090 Worksheet.

The safety and quality of food prepared, served and saved as leftovers during the assigned watch is the direct responsibility of the watch captain. Whenever possible the duties of the watch captain will be performed by military personnel. If military personnel are not available, the duties may be assigned to government or contractor employees, subject to Type Commander approval.

2. **RECORDSKEEPER.** The recordskeeper must be designated in writing by the Food Service Officer (see Appendix B for example). The recordskeeper will report directly to the Leading Culinary Specialist on all matters related to the financial management of the general mess and issues of accountability. Questionable circumstances will be referred to the Food Service Officer for resolution.

3. **BULK STOREROOM CUSTODIAN.** The bulk storeroom custodian must be designated in writing by the Food Service Officer (see Appendix B for example). The bulk storeroom custodian duties will include:

a. Responsibility for all bulk subsistence storerooms in which dry, chilled and frozen provisions are maintained as well as the subsistence issue room if one is used;

b. Maintaining security and inventory accuracy of all accountable food and preserve its condition until issue or proper expenditure;

c. Reporting any compromise to accountability immediately to the Food Service Officer;

d. Reporting any potential loss of food stock as a result of storeroom conditions, such as flooding, fire or high temperature;

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- e. Monitors and records internal temperatures of bulk, chill, and freeze storage areas twice daily;
- f. Maintains material condition of all storerooms; and,
- g. May act as receipt inspector when receiving subsistence items.

4. CASH COLLECTION AGENT. A responsible Culinary Specialist will be assigned as cash collection agent.

5. CASHIER. All general messes authorized to sell meals or bulk food items will appoint sufficient cashiers to ensure proper handling of funds. Any Culinary Specialist assigned to the general mess may be a cashier. General messes with few cash sales may assign cashier duties to the watch captain or recordskeeper. Cashier duties may also be assigned to government employees, contractor personnel or the Master-at-Arms. Cashiers may not be assigned as the cash collection agent.

1108 MESS DECK MASTER-AT-ARMS

1. GENERAL. The Executive Officer will detail the Mess Deck Master-at-Arms to the food service division when the activity's billet structure does not specifically provide a permanent Culinary Specialist for the job. Collateral duties or watches which interfere with the primary duties of a Master-at-Arms, except in unusual circumstances, will not be assigned. Whenever possible, the duties of the Mess Deck Master-at-Arms will be performed by military personnel. If military personnel are not available, the duties may be assigned to government or contractor employees, subject to Type Commander approval.

The Mess Deck Master-at-Arms reports directly to the Leading Culinary Specialist.

2. DUTIES AFLOAT. When assigned afloat, the duties of the Mess Deck Master-at-Arms are to:

a. Maintain all spaces and equipment in the serving line, scullery, and food waste handling areas except the areas under the cognizance of the watch captain;

b. Coordinate food service attendant assignments with the Leading Culinary Specialist for serving food, maintaining and cleaning of spaces and equipment, scullery operations, waste disposal, vegetable preparation and storeroom maintenance;

c. Muster food service attendants daily, and inspect personnel thoroughly for neatness and cleanliness;

d. Supervise cleaning of mess decks and gear, serving line, and scullery;

e. Ensure scullery operation follows current instructions;

f. Inventory twice a month and maintain adequate general mess gear to ensure sufficient quantities are available for serving periods;

g. Administer a training program for food service attendants that covers approved sessions on sanitation, scullery operations, and food handling;

h. Maintain order and discipline in assigned areas; and,

i. Monitor headcount by using an appropriate hand-held counter.

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3. DUTIES ASHORE. When assigned ashore, additional duties of the Mess Decks Master-at-Arms will include:

a. Supervision of contract Food Service Attendants, if appropriate;

b. Supervise the signing and control of the Meal Signature Record (NAVSUP Form 1291) and the Cash Meal Payment Book (DD Form 1544) to ensure proper procedures are followed. NOTE: The shore facilities that have the Maximus Program (Point of Sale Program) are not required to use the DD 1544 or NAVSUP Form 1291, but must monitor the Maximus Program; and,

c. Prepare the Recapitulation of the Meal Record (NAVSUP Form 1292).

1109 FOOD SERVICE ATTENDANTS

1. DUTIES. Food Service Attendants assigned to the general and private mess are responsible for performing the following duties:

a. Maintain general cleanliness and sanitation of bulkheads, overheads, decks and associated equipment in all food service spaces.

b. Maintain cleanliness and sanitation of the mess dining area salad bars, beverage bars, hot bars, condiment tables, self service bars, and galley steam tables.

c. Handle and dispose of all trash, food waste, and plastic waste in all food service spaces.

d. Maintain the cleanliness, sanitation, and descaling of the scullery, pots and pans machine and the cleanliness of all deep sink areas in food service spaces.

e. Maintain the cleanliness and sanitation of countertops.

f. Operate scullery and pots and pans equipment in order to sanitize all pans, dishware, silverware, and cooking utensils.

g. Wash cooking and baking gear in the galley and baking areas.

h. Assist in transferring hot and cold foods to all serving line and self service bars/tables. Assist in setting up the salad bar, hot bars, condiment tables, and galley steam tables.

i. Fill and maintain non-carbonated beverage dispensers, milk machines, soda machines, hot drink dispensing machines, and juice dispensers; including the cutting of dispensing tubes.

j. Set tables with napkin dispensers, salt and pepper shakers, sugar dispensers, and all condiments required for the meal served.

k. Maintain cleanliness and sanitation of all portable dispensing units. Fill all dispensing units for the dining tables and beverage bar areas.

l. Maintain cleanliness and sanitation of all mess gear cleaning equipment; mops, buckets, brooms.

m. Place and remove tablecloths and table linens in food service dining areas. Set table settings in wardroom and CPO dining areas.

n. Transfer and pick up dining linens from laundry.

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- o. Transfer and store messdeck and private mess china, silverware and trays.
- p. Maintain cleanliness and sanitation of carpets and upholstery furniture.
- q. Maintain the cleanliness and sanitation of all dining facility ice dispensing machines.
- r. Prepare non-carbonated beverages and coffee for juice line dispensers.
- s. Assist in setting up individual servings of breads, condiments, desserts, etc.
- t. Assist the Master-at-Arms with the twice monthly inventory of the general mess dinnerware and silverware.
- u. Operate and maintain the cleanliness of garbage grinders.
- v. Maintain the cleanliness and sanitation of garbage and trash containers.
- w. Load and unload consumable supplies for the food service facility.
- x. Assist the Bulk Storeroom Custodian with stores rotation, store transfers to the galley and private messes, and general storeroom cleaning.
- y. Serve meals in flag and private messes.
- z. Maintain general stateroom cleaning for the ranks 05 and above. This may include rack make-up, laundry transfer and pick up, and head facility cleaning. Additional cleaning requirements may be required for an embarked Flag and Commanding Officer.
- aa. Other duties as assigned by the Leading CS.

2. NON-DUTIES. Food Service attendants assigned to the general and private mess should not be performing the following duties:

- a. Preparation or production of food items in the galley unless in the capacity as CS striker training.
- b. Operating, cleaning, and sanitizing any food preparation equipment.
- c. Cleaning of knives used for food preparation and production.
- d. Operation of plastic waste units, trash shredders/compactors, etc. (this does not apply to submarines).

1110 MANPOWER USAGE

People are the single most important resource in a food service operation and require effective and efficient management. This chapter discusses important factors in manpower, management, methods for evaluating job requirements and relationships between job requirements and people requirements.

Manpower costs are at an all-time high and have become the largest expense item in operating general messes. From a management point of view, this important resource deserves a great deal of analysis and control.

General messes are expected to maintain the traditional fine quality of Navy food service and also to place special emphasis on personal services offered to mess patrons. With limited

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manpower resources, service to mess patrons must be accomplished through efficient manpower management and utilization. This requires an efficiently organized system with work schedules geared to the ability and workload of all personnel assigned.

In consideration of the management of manpower resources, there are three basic areas which need to be addressed:

- a. Evaluation of factors which impact on manpower usage;
- b. Techniques to improve work flow and performance, often referred to as “work simplification” and,
- c. Work scheduling.

By periodically using analysis techniques developed in these three areas the local food service manager should be able to improve manpower usage. This basic management function of planning and controlling the total manpower efforts is the sole responsibility of top management. First line supervisors, galley watch captains, etc., are responsible for providing direction and planning to cooks and mess attendants within the individual functional areas; they are not in a position to assess the total food service operation (system). A specific evaluation procedure should be no more sophisticated than actually required; there is no substitute for a manager’s observation of the food service operation. An evaluation of effective manpower management and utilization cannot be done behind a desk.

Although the guidance contained in this chapter is general in nature, the principles can be extended as required, dependent on the local situation.

1111 MANPOWER UTILIZATION

The following is a guide when shortages of Culinary Specialist personnel exist (below 90 percent of Ship’s Manning Document (SMD levels) resulting in difficulties in maintaining the full level of patron and food service standards. The functions/tasks are arranged by level staffing in relationship to Culinary Specialist SMD levels (e.g. manned at 89-80%, 79-70%, and 69-60%). Ship’s circumstances and talent levels will be different and final actions taken as a result or reduced manning levels should be developed accordingly. All manning problems, of course, will be the burden of the command in dictating what functions and services should be reduced. This matrix is not intended as a definitive answer to manning problems, only alternatives. These functions and/or tasks are broken down as follows:

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Percent Manned

TASKS	89-80	79-70	69-60
Recommend elimination or reduction of labor intensive onboard production of breakfast pastries and other non-essential bakery products.	X	X	X
Recommend elimination of Wardroom/CPO mess food production (subsist from general mess). Detail Culinary Specialist personnel to general mess.	X	X	X
Recommend elimination or reduction of special events that require additional meal preparation and service.	X	X	X
Recommend removal or reduction of the number of Culinary Specialists assigned to non-food production (general shipboard duties/watch bills).		X	X
Recommend exclusion or reduction of the number of non-rated Culinary Specialists assigned to food service attendant duties.		X	X
Recommend elimination or limiting breakfast eggs to order.			X
Recommend offering only one meat entrée.			X
Recommend closing or limiting variety on the Speedline.			X

1112 MANPOWER EVALUATION

With regard to manning levels, Culinary Specialists (CSs) and Food Service Attendants (FSAs) must know what is expected of them. Production objectives and work tasks must be developed for all levels and translated into daily plans. Summarily, management control must be established to ensure that all available manhours are utilized to the best possible advantage.

There are many time-loss factors inherent in any food service operation, such as sick call, rest, training and other service diversions. However, this time loss can be of small consequence when compared to time wasted resulting from poor management planning. The following are some factors that cause lost manhours, attributable to a lack of management planning:

- a. Poorly planned menu;
- b. Failure to follow recipe cards;
- c. Poor requisitioning;
- d. Inadequate production planning;
- e. Inefficient production techniques;
- f. Waiting for food to be delivered;

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- g. Shortage of equipment and/or utensils;
- h. Performing work assignment within a functional area;
- i. Lack of instructions (What am I supposed to do? When?);
- j. Overstaffed in one functional area while understaffed in another; and,
- k. Using spaces not actually required.

Rather elaborate charts of staffing criteria have resulted from careful studies of particular Navy activities. These studies considered the layout of the facility, operating conditions, number of meals served, productivity requirements and equipment. Normally, the staffing levels developed from these studies are used as standards in relationship to the number of rations served or personnel on board, i.e., one messman or cook for every so many rations. However, these standards can be very misleading when applied to individual messes with varying layouts and operating conditions. Therefore, a requirement exists for a periodic evaluation of manpower usage with a fresh look towards eliminating duplication and inefficiency.

1113 WORK SIMPLIFICATION TECHNIQUES

In industrial engineering, the term "work simplification" means the arrangement of tools, equipment, materials and workers in a job to enable workers to achieve a high rate of production with minimum expenditures of energy and time. To simplify a job, it is required that productive and non-productive effort be defined.

1114 CLOTHING FOR PERSONNEL

Basic mandatory requirements for food service clothing include cleanliness and sanitation. A traditional preference for white clothing items exists because the white color presents a sanitary appearance. It is not the responsibility of the individual to purchase "organizational" clothing when serving as galley staff. If the command deems it necessary to have nonstandard issue clothing items worn by galley staff, then the command must purchase those items using operation and maintenance allotment funds. Clothing for civilian personnel employed as general mess attendants will be issued as required by contract and hiring specifications.

1115 ACCOUNTABILITY

1. GENERAL. The degrees of accountability to the United States cannot be set forth in detail because of the many fine distinctions contained in rulings of the courts, in opinions of the Attorney General, in decisions of the Comptroller General, etc. A final conclusion on any question of accountability generally depends upon the facts involved in that particular case; the rule expressed, although of general interest, may not be for general application. The definitions in subparas. a, b, and c describe the accountability relationships involved in handling stock and monies.

a. **Accountable Officer.** The term "accountable officer" will be construed to mean an individual detailed to duty involving financial responsibility for public funds and property in his/her custody.

b. **Accountable Officer Submitting Returns.** For the personal accountability of subsistence returns, the term "accountability" is defined as the obligation to render an accounting of property and funds imposed upon an individual. This individual is charged by law, lawful order, or

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regulation with the responsibility for keeping accurate records of public funds or property and assumes a public trust that such funds or property will be utilized for purposes authorized by law or regulations. The property or funds may or may not be in the physical possession of the accountable officer.

c. **Accountable Person Not Submitting Returns.** An accountable person not submitting returns is a person who, in the performance of the primary duties of their official position, designation, or assignment, and within the limits of the authority vested in them, is required to receipt for and to assume jurisdiction and continuous security over public funds or public property which may come into their physical possession because of their position, designation or assignment. In addition, the accountable person is required to exercise immediate personal supervision of the stowage, the storage spaces, the maintenance of required records, and the proper disposition of the funds or property.

2. **ACCOUNTABLE POSITIONS.** Under the above definitions accountable positions in the general mess are those of the Food Service Officer, the bulk storeroom custodian, recordskeeper, the cashiers and collection agents (if any are appointed).

3. **ABSENCE OR INCAPACITY OF AN ACCOUNTABLE PERSON.**

When necessary the Commanding Officer or Supply Officer (if designated by the CO) may permit the duties of an accountable person, with the consent of that person, be performed by another qualified individual. This situation may occur when a member accountable for public property or funds representing sales or meals sold from the general mess, becomes physically incapacitated or commences a period of authorized absence such as leave or temporary additional duty. The Food Service Officer position may only be assigned for a period less than 45 days without approval from NAVSUP. If this assignment occurs before or extends through the end of the month or fiscal year processing, the Supply Officer will be responsible for approving FSM access and assisting in the food service auditing process. A letter of temporary appointment will be signed by the authorizing officer and filed for all accountable positions. If appointing the FSO position to an enlisted member (E-7 through E-9) the guidance in paragraph 1104 in this publication will apply.

1116 FINANCIAL LOSSES AND ACCOUNTABILITY

1. **GENERAL.** The member designated as the Food Service Officer becomes financially accountable for funds collected from sales of meals and food items, and for subsistence stocks supporting general mess operations. As the accountable officer, the Food Service Officer is required to reimburse the Government for all losses of property or funds resulting from thefts, uncollected payments for credit sales of meals, etc. If circumstances warrant, the Food Service Officer may request relief from financial accountability, using the guidelines specified in subpara. 3. JAGINST 5800.7C, Change 3, Chapter II, paragraph 0250, defines "loss or excess of government funds or property" as those losses of \$750.00 or more or any physical loss where there is evidence of fraud within the accounting function. A JAG investigation is required for every major loss of funds.

2. **LOSSES OF \$5.00 OR LESS.** Losses due to cumulative cash differences during any single month amounting to \$5.00 or less will be reported on the "Other Sales of Meals line of the General Mess Summary Document (NAVSUP Form 1359) in accordance with para. 7002-3 and no further action is required.

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3. REQUESTS FOR RELIEF OF FINANCIAL ACCOUNTABILITY

a. Losses more than \$5.00. If the loss is more than \$5.00 whether or not identified to be theft, embezzlement, fraud, fault, or negligence of the accountable officer is involved, a letter requesting relief from financial accountability should be submitted by the Food Service Officer via the chain of command to the Support Services Directorate, Food Service Division (NAVSUP 51). A JAG or NISO investigations will be conducted, if the loss is \$750 or more, or theft, embezzlement, fraud, or fault/negligence of the accountable officer is involved. Copies of all investigations must be forwarded with the Commanding Officer's endorsement. The Commanding Officer's endorsement must include, as a minimum, information covering the items listed below:

- (1) Specific duty assignment of the individual requesting relief at the time of loss;
- (2) Experience of individual, or lack thereof;
- (3) When, how, and by whom loss was discovered;
- (4) Actions taken to verify loss and determine how loss occurred;
- (5) When last cash count was made and balanced, prior to discovery of shortage;
- (6) Prevailing circumstances at time of loss (such as special/physical conditions, security, storage conditions, regulations established/enforced);
- (7) Procedures in use to reduce possibility of losses or shortages;
- (8) Statement that pertinent regulations, instructions were followed/not followed;
- (9) Past involvement of individual, if any, in other losses;
- (10) Statement as to whether or not theft or criminal actions were involved;
- (11) Manner in which loss is currently being carried in activity records; and
- (12) An opinion as to whether or not the loss or deficiency was caused by the individual's fault or negligence.

1117 LETTERS OF AUTHORITY AND APPOINTMENT

1. GENERAL. Letters of authority designate personnel to act on behalf of another person or persons of higher authority. Letters of authority permit certain functions or actions, while letters of appointment assign responsibility and authority to designated personnel to administer a specific function. In some cases it may be required to have more than one person authorized to perform the same function, and in those cases it is permitted to address multiple persons on a single letter. The Food Service Officer is required to maintain a current file of all such letters pertinent to the operations of the food service division. Sample templates of these letters are provided in Appendix B.

2. LETTERS OF AUTHORITY/APPOINTMENT. Letters of authority or appointment are broken down into five categories. Sample templates of letters of authority and appointment are provided in Appendix B.

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- a. Commanding Officers. Letter of Authority.
 - (1) Authorization for the Advancement of a Change Fund for the General Mess.
 - (2) All Supply Officers Letters of Authority/Appointment when the Supply Officer is also the Food Service Officer.
- b. Supply Officers. Letters of Appointment/Authority.
 - (1) Appointment as Food Service Officer.
 - (2) Appointment as Control Officer for the handling and security of the cash meal payment booklet (DD Form 1544).
 - (3) Authorization for the cash sales of meals from the general mess.
 - (4) Authorization to sale meals from the general mess on a credit basis (NAVSUP 1046).
 - (5) Authorization for the sale of food items to afloat private messes.
 - (6) Authorization for the sale of food items to activities other than afloat units.
 - (7) Custodial authorization to hold Group II duplicate master key.
- c. Food Service Officers. Letters of Appointment/Authority.
 - (1) Appointment as General Mess Cash Collection Agent or authorized funds custodian.
 - (2) Appointment as Food Service Recordskeeper.
 - (3) Appointment as Receipt Inspector for subsistence items in the absence of the Food Service Officer.
 - (4) Appointment as cashier to receive payment for meals sold from the general mess.
 - (5) Appointment as Bulk Storeroom Custodian.
 - (6) Appointment for supervising the signing of the meal signature record (NAVSUP Form 1291).
- d. Wardroom Mess Treasurer. Letter of Appointment/Authority.
 - (1) Authorization to requisition and receipt for subsistence items from the general mess to the wardroom.
- e. Chief Petty Officers' Mess Treasurer/Caterer. Letter of Appointment/Authority.
 - (1) Authorization for requisition and receipt of subsistence items from the general mess to the Chief Petty Officers' Mess.

1118 FOOD SERVICE EVALUATION/TRAINING/ASSESSMENT CHECKLIST

1. GENERAL. Contained within NAVSUP P-486, are the minimum standards and requirements for all general messes unless otherwise directed by the type commander, major claimant, Commanding Officer, or Food Service Officer. General messes should review type

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commander/major claimant instructions governing any rules or regulations on increased standards over and above those outlined in this manual.

2. **EVALUATIONS, ASSISTANCE TRAINING AND ASSESSMENTS.** Various methods are used in maintaining and improving the quality of food service operations for general messes. They are through Food Management Team assist visits, Supply Management Inspection /Supply Management Assessments (SMI/SMAs) and Ney Memorial Awards Evaluations. A consolidated, standardized checklist is provided as Appendix I and will be used for all training visits and assessments done by Navy Food Management Teams and Ney Evaluators. This is also a recommended and useful tool for all internal food service self-assessments.

This checklist details all the minimum standard requirements as outlined throughout NAVSUP P-486. As outlined in subpara. 1, each activity must review Type Commander/Major Claimant instructions that provide additional or increased standards as those outlined in the checklist.

3. **USAGE.** Appendix I was developed to encompass all situations regardless of how a general mess operates, i.e., subsisting private messes out of the general mess, having a flight galley, being an ashore or afloat general mess, etc. To determine grade, divide total points assigned by total points applicable.

PART C: FOOD SERVICE SPACES AND SECURITY

1200 STOREROOMS AND COMPARTMENTS

1. GENERAL. Food service spaces include both accountable and non-accountable areas. Storerooms contain food items that are desirable, highly pilferable and easily convertible to personal use. The galley and other food production areas contain equipment that can be dangerous or damaged if improperly used, therefore, all food service spaces except for common access areas such as the mess deck and passageways should be locked when not attended and only authorized personnel should be allowed in those spaces. All food service spaces will be identified to indicate functions, contents, the person responsible for the space and personnel to contact in case of an emergency. Utilize the standard Navy placard (NSN 0118-LF-020-3200).
2. ACCOUNTABLE SPACES. All bulk subsistence storerooms, including refrigerated storerooms for keeping chilled and frozen food, are accountable spaces. The subsistence issue room, if used, is also an accountable space. All subsistence in these spaces is in the custody of the bulk storeroom custodian who is responsible to the accountable Food Service Officer for its safekeeping. Storage spaces will be maintained in a neat and orderly fashion and food items stored in accordance with applicable regulations and as outlined in Appendix G of this manual and Chapter One of the Manual of Naval Preventive Medicine (NAVMED P-5010-1). Temperatures of bulk refrigerated spaces will be taken from thermometers inside the spaces at least twice daily and recorded in a log maintained by the bulk storeroom custodian. The engineering department is required to maintain a separate log with temperatures taken from remote sensors. Temperature problems will be immediately reported to the Food Service Officer. Access to these spaces will be strictly controlled by the bulk storeroom custodian.
3. NON-ACCOUNTABLE SPACES. Access to all food preparation and holding spaces and the scullery should be restricted to prevent injury to personnel, damage to equipment or contamination of food and mess gear. Common use areas should normally only be secured long enough to complete cleaning and during periods of setting up for meals.

1201 SECURITY OF FOOD SERVICE SPACES

1. GENERAL. The following general security rules will apply to food service spaces:
 - a. Accountable food items will always be kept under lock and key.
 - b. Food service spaces will be kept locked when not attended by authorized personnel.
 - c. Responsibility for the security of spaces will rest with the individual in charge of each space.
 - d. Permission for entry of persons ordinarily not authorized to have access will be obtained from the Supply Officer, the Food Service Officer, or a delegated assistant.
 - e. No space will be secured in such a manner that access by use of ordinary damage control equipment is impeded in an emergency.
 - f. Keys to food service spaces will not be taken from the ship or shore activity.
 - g. A key log will be maintained to identify the holders of keys removed from lockers.

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h. All padlocks will be of a key type because combination style is a greater risk. The keylocks will contain dead bolts with pin tumbler types and consist of either brass or bronze. The recommended type of padlock can be obtained from the Afloat Shopping Guide, Federal Class 5340.

i. All offices are to be kept locked when not open for business. Distribution of office keys will be at the discretion of the Supply Officer.

j. Local procedures will be established to govern issuance of keys to accountable spaces after normal working hours.

2. LOCK GROUPINGS AFLOAT. Aboard ship, the locks of the food service division will be integrated with those of the rest of the supply department. Locks and keys for individual spaces are grouped by functional area as follows:

a. Group I. Group I spaces consist of all supply department general stores spaces, including storerooms, special lockers, and related spaces.

b. Group II. Group II spaces consist of food service spaces including the galley, bake shop, bread room, vegetable preparation area, food service issue room, meat preparation area, refrigerated spaces, and food service storerooms.

c. Group III and IV. Group III spaces consist of the ships retail and clothing stores, the fountain, vending machines, and related bulk storerooms. Group IV spaces consist of the ship's service activities, such as the barber shop, tailor shop, dry cleaning shop, and laundry.

Each lock will be opened by an original and a duplicate key different from the keys to any other space. Additionally, each group will have a master and one duplicate master key capable of opening every lock in the group. There will also be a grand master and one duplicate grand master capable of opening every lock in every group. Note: Group III are special keyless padlocks which are excepted.

3. LOCKS ASHORE. At ashore general messes the locks of the food service division may or may not be integrated with other locks of the supply department. In either case, the Food Service Officer must be knowledgeable of the existence and controls over any master and duplicate master keys that can open food service spaces.

4. INADEQUATE STORAGE SPACE AFLOAT

Accountable food items will always be kept under lock and key except afloat when the bulk of such material required for a mandated endurance load makes stowage under lock and key impractical. Stowage of accountable food outside of locked and controlled storerooms will not be done without the knowledge and concurrence of the Supply Officer.

Physical inability to store all items under lock and key may mitigate, but does not relieve, the Food Service Officer of his/her responsibility for accountability.

1202 CUSTODY AND HANDLING OF KEYS

1. KEYS TO FOOD SERVICE SPACES. No two spaces will have locks that can be opened with the same original and duplicate key except master and grand master keys. The person in charge of the space will get the original key from the general key locker at the beginning of the day. This person will keep possession of the original key during working hours. At the end of the

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working day the original key will be placed in the general key locker. The general key locker, located in the supply office, provides centralized key control.

a. The keys to the galley, bake shop, bread room, and vegetable preparation room may pass between watch captains as they relieve each other, but may not leave the ship or activity. Keys for accountable storerooms, chill boxes, and reefer(s) will be turned in to the general key locker at the end of each working day.

b. Duplicate keys will be kept in a duplicate key locker in the supply office or in the Supply Officer's safe. The Supply Officer may authorize a special duplicate key locker when procedures require recurring use of duplicate keys.

2. **SPECIAL CIRCUMSTANCES.** If the above procedures do not satisfy local circumstances, the Supply Officer may prescribe in writing alternate procedures to ensure proper control of keys and access to spaces.

3. **MASTER AND GRAND MASTER KEYS.** The Supply Officer will maintain custody of a grand master key to all supply department spaces. The Supply Officer may authorize the use of a duplicate grand master key as a turnover item among duty Supply Officers. Using a duplicate grand master key requires providing strict accountability for possession of the key between duty Supply Officers. The master key, which will open all locks in Group II, but different from the master key to Groups I and IV, will also be in the custody of the Supply Officer. In addition, a duplicate Group II master key may be placed in the custody of an officer (usually the Food Service Officer) or Leading Culinary Specialist designated in writing by the Supply Officer.

4. **EQUIPMENT AND LOCKER KEYS.** The keys to cabinets and small non-accountable gear storage lockers located in the common messing areas will be controlled as directed by the Food Service Officer. These areas are often under the responsibility of the Mess Deck Master-at-Arms and may use a separate padlock series set or non-series locks.

1203 ACCOUNTABILITY AND RIGHT OF ACCESS

As department head, the Supply Officer has overall accountability and right of access to all food service spaces. As division officer, the Food Service Officer also has overall accountability and right of access to all food service spaces. This right of access does not compromise accountability.

1204 MAINTENANCE OF FOOD SERVICE EQUIPMENT

1. **GENERAL.** The optimum situation is to have dedicated personnel permanently assigned to the supply department to keep food service equipment and machinery at the highest efficiency. However, dedicated personnel may not be possible or equipment or machinery repair may require services from a commercial company. The activity's operations and maintenance allotment or the ship's operating target funds will pay for the parts supplied and repair service from a commercial company. Only qualified maintenance personnel will make repairs. It is the Food Service Officer's and Leading Culinary Specialist's responsibility to know the Preventive Maintenance System requirements for food service equipment and monitor timely performance of Preventive Maintenance System checks by government or commercial personnel.

a. **Ashore.** If the option is available to choose between Public Works or commercial contractor repairs, evaluate which method provides the best service for the cost.

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b. Afloat. Use dedicated engineering department personnel when they are capable of performing repairs. When deployed ensure engineering department personnel have been properly trained to perform maintenance on equipment serviced by commercial companies when in homeport. And ensure an adequate supply of spare parts is ordered prior to deployment.

2. **INSPECTION.** Personnel who operate food service machinery and equipment will conduct a thorough cleanliness and material inspection each morning. The material inspection locates loose nuts, bolts, parts, connections, and similar problems before starting equipment operation. Continuous ship vibrations may effect machinery that makes inspections on afloat units very important. Machinery on afloat units will be thoroughly inspected after guns are fired and structural tests are completed.

3. **SAFETY OF EQUIPMENT.** No food service machinery will be modified from original manufacturer specifications under any circumstances. Food service equipment will be operated in accordance with the manufacturer's technical specifications.

4. **SUBSISTENCE PRIME VENDOR SUPPORT.** Subsistence Prime Vendor is responsible for maintaining equipment that they provide. Ensure adequate spare parts and maintenance instructions are available for Subsistence Prime Vendor owned and maintained equipment. Endurance load additional levels of spare parts should be acquired prior to deploying.

PART D: FOOD SERVICE MANAGEMENT (FSM) SYSTEM

1300 FOOD SERVICE MANAGEMENT

The Food Service Management (FSM) System is the automation system for both afloat and ashore general messes that has been certified by the Naval Supply Systems Command and approved by NAVSUP 51. The system replaces the manual method of recordskeeping and is designed to run on a 486 Pentium 100MHZ, with 16MB RAM, 14" Color Monitor, 1 GB Video Card, 1 high density 3.5" floppy drive, CD Drive, 40 Megabyte Hard Drive, a Mouse, a Modem and MICROSOFT WINDOWS. The system provides Food Service Officers and personnel with an automated method of menu production, receipt, inventory, issue and accounting processing and other functions associated with the operation of a general mess. The actual software was developed by the Space and Warfare Systems Center (SPAWARSYSCEN) as part of the SNAP I/II Program with technical guidance provided by NAVSUP 51. Recommendations for changes to the software should be forwarded via the chain of command to SUP 51A.

1301 SYSTEM APPROVAL

1. **GENERAL.** The use of various types of computers afloat and ashore necessitates the need to control and manage the systems being used by general messes to perform required accounting functions.
2. **ASHORE REQUESTS.** Ashore activities desiring to computerize their food service records will submit a formal request to the Support Services Directorate, Food Service Division (SUP 51A). The following information will be included in the letter request:
 - a. Type of computer (manufacturer, model number) to be used;
 - b. Auxiliary equipment (type and number of printers, disk drives, backup units, etc.);
 - c. Name(s) of software packages to be used;
 - d. Planned date of implementation of the system; and,
 - e. Whether implementation has been scheduled with the local Navy Food Management Team.
3. **AFLOAT REQUESTS.** Afloat activities desiring to computerize their food service records will submit requests to their Type Commander via the chain of command.
4. **APPROVAL.** The only systems that normally will be approved for use will be those which use software programs certified by the Naval Supply Systems Command and managed by SPAWARSYSCEN. An authorization letter from NAVSUP 51 will be held on file by the Food Service Officer for non-certified systems. Any changes to authorized software programs not provided by SPAWARSYSCEN must have prior approval in writing from SUP 51A. No other NAVSUP 51 authorized software programs should be added to the same disk drive as the Food Service Management program unless the computer is using the Windows 95 operating system or an even newer version.

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1302 FOOD SERVICE MANAGEMENT ACCESS

1. **GENERAL.** An access control program has been integrated into the software of the Food Service Management system to provide control and security. The Food Service Officer has the overall responsibility of determining who should have access to each module and program in the Food Service Management. The Food Service Officer will not allow anyone else to have access to the Security Module in Food Service Management since this is part of the program which controls access to the rest of Food Service Management. Under no circumstances will a “community” user ID and password be created to allow multiple personnel access under a single user ID. Appendix A is provided as a general guideline for Food Service Officers to assist in determining which personnel should have access to specific parts of Food Service Management.
2. **IDENTIFICATION NUMBER.** The identification number (ID Number) used in Food Service Management can be any series of alpha or numeric characters unique to a specific individual.
3. **PASSWORD.** The password can contain up to 6 alphanumeric lower and/or uppercase characters. Users should not use obvious words; for example, nickname, license plate, phone number, street address, hometown, date of birth, or relative’s name/nickname. It is recommended that the character combination be at least 6 characters in length. Passwords will be changed at least every 6 months or upon personnel changes.
4. **SECURITY.** The Food Service Officer will record his system access ID and password along with his/her FSO’s override password on paper and place it in a sealed envelope signing his/her name over the seal of the envelope. This envelope will be kept in the Supply Officer’s safe for emergency conditions. If the Food Service Officer and Supply Officer are one and the same, the envelope will be secured in the Executive Officer’s safe.

1303 FOOD SERVICE MANAGEMENT SYSTEM AND PROCEDURES

1. It is mandatory that a current hard copy of the users manual is printed after software revisions are implemented through the Utility Module (option 9 from the system directory) and maintained by the recordskeeper for Food Service Management system reference.
2. Once the Food Service Management system is fully implemented, manual records are not required to be maintained.
3. Tampering, changing, or modifying files contained in the Food Service Management software is prohibited.
4. Implementation and backup procedures for Food Service Management are explained in Appendix A.

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CHAPTER 2 RATION SYSTEM

PART A: RATION ENTITLEMENT

2000 PERSONNEL ENTITLED TO RATIONS-IN-KIND

1. **PERSONNEL ENTITLED TO RATIONS-IN-KIND.** Regular and reserve-enlisted personnel of the armed services, officer candidates and cadets of the armed forces academies in a duty status, prisoners of war, and detainees resulting from the search and seizure of a foreign or domestic vessel are entitled to Rations-In-Kind at government expense.

2. PERSONNEL CONDITIONALLY ENTITLED TO RATIONS-IN-KIND

a. **Retired Enlisted Personnel.** Retired enlisted personnel confined in a hospital or dispensary are entitled to Rations-In-Kind.

b. **Destitute Survivors of Disasters at Sea.** Destitute survivors of disasters at sea may be fed without charge in Navy general messes at sea. The Commanding Officer must make the determination that the survivors are in fact destitute. The information furnished in the Certification of Rations Issued Form establishes entitlement (Figure 2-1). Take ration credit as for Rations-In-Kind personnel and record on the monthly NAVSUP Form 1359, General Mess Summary Document under Ration Breakdown, listing Type of Personnel as Disaster Survivors (Figure 2-2).

2001 PERSONNEL AUTHORIZED SALE OF MEALS

1. **GENERAL.** General messes are designed, staffed and operated specifically to provide meal service to enlisted military personnel authorized Rations-In-Kind (RIK). The Manual for the Department of Defense Food Service Program (DoD 1338.10M) and Financial Management Regulation, Vol. 7A, Chapter 25, establishes specific guidelines under which non-RIK enlisted personnel (e.g., Basic Allowance for Subsistence (BAS), Per Diem), officers, civilian employees, official visitors and guests are authorized to obtain meals on a reimbursable basis or cash basis from the general mess, subject to the Supply Officer's written approval (sample Letter of Authority is in Appendix B). The following criteria will be considered in determining when sales of general mess meals will be permitted:

- a. Sales do not result in a direct increase in resources;
- b. There are a sufficient number of food service personnel available;
- c. Existing facilities are adequate; and,
- d. Sales do not result in a decreased quality of food service to enlisted members.

2. If approved by the Supply Officer/Regional Supply Officer, the following categories of personnel are authorized to purchase meals. (See sample letter in Appendix B).

- a. Officer personnel;

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- b. Enlisted personnel;
- c. Military dependents;
- d. Federal civilian employees;
- e. Nonprofit youth organizations;
- f. International Military Education Training (IMET) students;
- g. Foreign Military Sales personnel;
- h. Students in DoD dependents schools overseas;
- i. Red Cross personnel;
- j. NROTC Midshipmen;
- k. Midshipmen and cadets of U.S. Military Academies; and,
- l. Others visiting the installation.

2002 DISASTER/EMERGENCY/HUMANITARIAN FEEDING ASHORE AND AFLOAT (INCLUDING DETAINEES/MARITIME INTERDICTION OPERATIONS (MIO)/DESTITUTE SURVIVORS OF DISASTERS AT SEA)

1. GENERAL. The Commanding Officer must issue a directive declaring that an emergency or disaster exists and subsistence must be provided to persons other than those normally authorized. A letter should be forwarded to NAVSUP 51, signed by the Commanding Officer, certifying the nature and duration of the disaster or emergency situation. The following actions should be taken to reimburse the Navy for meals furnished to the victims of the disaster or emergency:

a. Collect cash at the appropriate sale of meal rate, from those persons able to pay (as determined by the Commanding Officer) and record signatures on the DD Form 1544 (Figure 2-2). Ration credit will be recorded on the monthly NAVSUP Form 1359 under Ration Breakdown.

b. Those persons unable to pay will sign NAVSUP Form 1291 (Figure 2-3). The 1291 should be annotated at the top of the form with "Disaster/Emergency/Humanitarian Feeding." Meal Pass Number and Command/Unit columns should be left blank. Ration credit will be recorded on the monthly NAVSUP Form 1359 under Ration Breakdown. The Food Service Officer should contact the local disaster coordinator to determine if reimbursement can be obtained from:

- (1) The American Red Cross;
- (2) Navy Relief;
- (3) Type Commander (TYCOM) funding;
- (4) A business (contractor responsible for causing an evacuation); or,
- (5) Other disaster relief organizations.

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c. When large numbers of personnel are involved, NAVSUP Form 1292 (Figure 24), Recapitulation of Meal Record, should be used to record mass feeding. The 1292 should be annotated at the top of the form with "Disaster/Emergency/Humanitarian Feeding." Meals provided to cash patrons should be recorded under cash sales on the 1292 and the monthly NAVSUP Form 1359. Meals provided to patrons who are unable to pay should be recorded under the "Other" block, annotated as "Disaster/Emergency/Humanitarian Feeding." Ration credit will be recorded on the monthly NAVSUP Form 1359 under Ration Breakdown.

d. Food Service Officers unable to collect payment for meals should forward a Certification of Rations Issued Form (Figure 2-1) in accordance with paragraph 2003 to NAVSUP 51 with the monthly NAVSUP Form 1359 to document the disaster/emergency/humanitarian feeding.

e. Food Service Officers receiving reimbursement for meals after the close of the accounting period should forward the funds to SUP 121H2 via check payable to U.S. Treasurer. A copy of the Certification of Rations Issued form must accompany the check. Modifications to accounting records are not required for this action.

2. CATASTROPHIC DISASTER/EMERGENCY FEEDING ASHORE/INPORT. When catastrophic disasters/emergencies occur that require the feeding of large numbers of personnel, especially if multiple supporting ships or stations are involved, a responsible officer in command, normally the local area commander, must issue a directive declaring that an emergency or disaster exists and subsistence must be provided to personnel other than those normally authorized to be subsisted. Follow the ration credit and collection procedures described in subparagraph 1, unless otherwise directed by NAVSUP 51. Additionally, NAVSUP 51 should immediately be contacted for guidance on the proper accounting and feeding of these personnel since the magnitude of the operation may require unusual management actions or clarification to facilitate resolution for involved activities.

3. MARITIME INTERDICTION OPERATIONS (MIO). When boarding operations are conducted the general mess may be required to provide food items for health reasons as part of international codes and policies. When the Commanding Officer authorizes the transfer of food items to another ship under MIO the Food Service Officer will initiate the transfer of Subsistence using these guidelines:

a. Identify all food items to be transferred and document as an emergency breakout on the NAVSUP Form 1282. On the top of the 1282 form mark MIO OPS including ship/country name INFO if possible.

b. Ration breakdown for the transfer of subsistence will be as follows:

- (1) Converting the Dollar value of the transfer into ration credit will be accomplished by divided the total value of subsistence transferred by the current BDFA plus applicable allowances for the day of issue.

Example: \$500.00 worth of supplies divided by \$8.03 (\$7.23 BDFA plus \$.80 PV allowance) equals 62.3 rations. (round to 62)

- (2) Total rations will be recorded for MIO Operations in the "OTHER" category in the ration breakdown section of the NAVSUP Form 1359. This ration value will agree and be supported by a certification of rations form that will be forwarded to NAVSUP Code 51 with the monthly NAVSUP Form 1359. Ration credit will be taken daily for all meals (Breakfast, Lunch and Dinner) that equal rations converted from the dollar value.

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- (3) On the top of the NAVSUP Form 1090, annotate the additional headcounts above the allowed section.

2003 CERTIFICATION REQUIREMENTS

1. REQUIREMENTS. Personnel not entitled to RIK who are provided meals at no charge for reasons authorized by this publication require a Certification of Rations Issued Form (Figure 2-1a). Utilize the personnel category chart listed in (Figure 2-1).

2. PREPARATION OF CERTIFICATION OF RATIONS ISSUED FORM. Certification requirements include completion of the Certification of Rations Issued Form (Figure 21). Prepare the certification(s) as follows:

<u>Data Line</u>	<u>Entry</u>
From	Name of activity
UIC	Activity Unit Identification Code
a. Date(s) issued	Include only actual date for subsisting personnel (i.e., 17-19 Oct 00)
b. Number of personnel receiving rations	Number of personnel (not rations (i.e., 31 people))
c. Number of rations issued	Actual number of rations fed (cannot exceed the number of days personnel subsisted multiplied by the number of personnel receiving rations (line "a" times line "b")).
d. Type of personnel	Separate these personnel by specific types (i.e., Naval Academy, NROTC, Coast Guard and foreign government by country (Italy, France, etc.). Do not combine different types of personnel on a single certification form.
e. Authority to subsist	Identify orders, letters, or messages that authorize the rations. For foreign government personnel, attach a copy of the individual or group orders and cite the paragraph that authorizes rations without charge to the individual or group.
f. Activity and address	Enter the office to bill if specified by orders, letters or messages that authorize the rations.
g. Appropriation to charge	Orders, letters or messages specify accounting data to charge, or Standard Form 1080. Provide that information on this line.
Signature	Signature of Food Service Officer for all categories of personnel except foreign government personnel (by country). Senior or designated representative of each group of foreign government personnel will sign.
Grade/rate/title	Grade/rate/title of signing official.
Service/Country	Service/Country of signing official.

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3. **CERTIFICATION NOT REQUIRED.** The following categories do not require Certification of Rations Issued Forms:

- a. Navy enlisted (regular and reserve);
- b. Marine Corps enlisted (regular and reserve);
- c. Marine Corps officer candidates;
- d. Army enlisted (regular and reserve);
- e. Army reserve (officer training corps);
- f. Air Force enlisted (regular and reserve);
- g. Army and Air National Guard;
- h. Cash sales (all categories of personnel).

The Food Service Officer will sign certifications when signatures of persons in charge of groups cannot be obtained.

4. **CATEGORIES NOT LISTED.** Certification of meals furnished is required for any categories of personnel not listed in subparas. 1 and 3 above if meals are provided at no charge.

5. **SUBMISSION OF CERTIFICATION LETTERS AND ORDERS.** Certification letters and orders can be transmitted via SALTS, email (scanned), fax, or mailed (last resort). Before submission of the certification letter, ensure categories of personnel reflect the orders, i.e., Naval Academy and ROTC are two separate categories; therefore, they must be documented on two separate certification letters. Rations for each category must be reported separately on the NAVSUP Form 1359. To ensure submission within 5 days following the end of each regular monthly accounting period, electronic submission is desired. If activities are unable to submit certification letters and orders via desired electronic submission, make every attempt to inform NAVSUP 51 Auditor that certification and orders have been mailed within the prescribed days following the end of the accounting period.

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CERTIFICATION OF RATIONS REQUIREMENT GUIDE

CATEGORY	CERTIFICATION REQUIREMENTS
Cadets (Military, Coast Guard)	<ol style="list-style-type: none"> 1.) Authority for providing rations not required. 2.) Name and address of activity to be billed not required. 3.) Copy of orders with accounting classification will be submitted to NAVSUP 51 with the monthly NAVSUP 1359. If orders consist of more than one page, provide NAVSUP 51 with a copy of each page. 4.) Letter request must contain personnel name, SSN, activity, and appropriation to charge. 5.) Appropriation to charge is required.
NROTC	<ol style="list-style-type: none"> 1.) Authority for providing rations not required. 2.) Name and address of activity to be billed is required. 3.) Copy of orders with accounting classification not required. 4.) Complete separate certifications to distinguish NROTC Midshipman from Naval Academy Midshipman. 5.) Appropriation to charge is required.
Naval Academy	<ol style="list-style-type: none"> 1.) Authority for providing rations not required. 2.) Name and address of activity to be billed not required. 3.) Copy of orders with accounting classification not required. 4.) Complete separate certifications to distinguish NROTC Midshipman from Naval Academy Midshipman. 5.) Appropriation to charge is required.
Coast Guard	<ol style="list-style-type: none"> 1.) Authority for providing rations not required. 2.) Name and address of activity to be billed not required. 3.) Copy of orders with accounting classification not required. 4.) Number of personnel receiving rations and number of rations issued are required separately for enlisted and officer personnel. 5.) Appropriation to charge is required.
USNR (TAR) (Enlisted)	<ol style="list-style-type: none"> 1.) Authority for providing rations not required. 2.) Name and address of activity to be billed not required. 3.) Copy of orders not required. 4.) Appropriation to charge is not required.
Foreign Government Personnel	<ol style="list-style-type: none"> 1.) Authority for providing rations is required. 2.) Name and address of activity to be billed is required. 3.) Copy of orders with accounting classification will be submitted to NAVSUP 51 with the monthly NAVSUP 1359. If orders consist of more than one page, provide NAVSUP 51 with a copy of each page. 4.) Letter request must contain personnel name, SSN, activity, and appropriation to charge. 5.) Separate certifications are required for officers, enlisted, regular, reserve and each individual travel order of foreign personnel. 6.) Appropriation to charge is required.
Civilian Applicants	<ol style="list-style-type: none"> 1.) Authority for providing rations not required. 2.) Name and address of activity to be billed not required. 3.) Copy of orders with accounting classification will be submitted to NAVSUP 51 with the monthly NAVSUP 1359. If orders consist of more than one page, provide NAVSUP 51 with a copy of each page. 4.) Letter request must contain personnel name, SSN, activity, and appropriation to charge. 5.) Only for selected types of naval air reserve programs. 6.) Appropriation to charge is required.
Disaster/Emergency/Humanitarian Destitute Survivors of Disasters at Sea	<ol style="list-style-type: none"> 1.) Authority for providing rations is required. 2.) Name and address of activity to be billed is not required. 3.) Copy of orders not required. 4.) CO's letter declaring an emergency or disaster is required. 5.) Appropriation to charge is not required.
Prisoners of War Detainees Search and Seizure MIO Flight Crew	<ol style="list-style-type: none"> 1.) Authority for providing rations is required. 2.) Name and address of activity to be billed not required. 3.) Copy of orders not required. 4.) Appropriation to charge is not required.
SF 1080 DoD School Programs Hospital Sales Local National Mess Personnel	<ol style="list-style-type: none"> 1.) Authority for providing rations is not required. 2.) Signature of authorized administrative/certifying officer of the office charge is required. 3.) Appropriation to charge is not required.

Figure 2-1

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CERTIFICATION OF RATIONS ISSUED FORM

(Example)

From: USS DUARTE (DD 901)

UIC: 00504

To: Naval Supply Systems Command, Food Service Division (NAVSUP 51), 5450 Carlisle Pike, PO Box 2050, Mechanicsburg, PA 17055-0791

Subj: CERTIFICATION OF RATIONS ISSUED REQUIRING REIMBURSEMENT

1. Reimbursement has not been received for rations issued as follows:

a. Date(s) issued 17-19 Oct 03

b. Number of personnel receiving rations 31

c. Total number of rations 93

d. Type of personnel NROTC Midshipman

e. Authority to subsist NAVSUP P-486, Para. 2001

20% (B) 40% (L) 40% (D)

f. Activity and address to bill _____

x # of personnel fed = rations

g. Appropriation to charge or (SF1080 attached) _____

W. B. ELLIS

(Signature)

ENS, SC, Food Service Officer USN

(Grade/rate/title)

(Service/Country)

Figure 2-1a

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REPORTING RATIONS FOR SURVIVORS OF DISASTERS AND DISASTER/EMERGENCY FEEDING ASHORE/INPORT TO THE GENERAL MESS SUMMARY DOCUMENT

(NAVSUP FORM 1359)

NAVSUP FORM 1359

Navy Rations Allowed
 Other Rations Allowed
TOTAL RATIONS ALLOWED

RATION BREAKDOWN	
Type	Code
Navy Regular	1
Ration for Cash	2
Navy Reserve	3
Navy ROTC 1/	4
Naval Academy 1/	5
Marine Regular	6
Marine Reserve	7
Army Regular	8
Army Reserve	9
Army Nat Guard	10A
AF Nat Guard	10B
Air Force Regular	11
Coast Guard 1/	12
Foreign 1/	13
Miscellaneous 1/	14
TARS 1/	15
Total Other Para 2/	16
Grand Total 3/	17

1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1.
 2/ Codes 2 through 15.
 3/ Codes 1 and 16.

CASH STATEMENT

UNDEPOSITED BAL IWD	+	3
SALE OF MSGALS	+	
BULK SALES	+	
CHARGES	-	
CASH DEPOSITED WITH O.O.	-	
OTHER SALES OF MSGALS	-	
UNDEPOSITED SALES	+	3

CERTIFICATION

DISBURSING OFFICER (SIGNATURE) DATE

COLLECTION VOUCHER #

DO SYMBOL

DATE

STANDARD DOC. NO.

CERTIFICATION: I certify that I have received cash in the amount of \$ representing deposits described above, which will be included in my statement of accountability for the period of:

DD FORM 1544

Commercial Address Book

Name	Address	City	State	Zip

6039d

FORM 1544-2

1544-2

Total rations for Disaster/Emergency/Humanitarian feeding Ashore/Inport and Survivors of disasters having personal funds will be recorded in code 2. If unable to collect funds from these personnel, reimbursement will be in accordance with paragraph 2002-

Total rations for destitute survivors at sea, detainees, POW's, flight crew, MIO and SF1080 sales will be recorded in the "OTHER" category of the ration breakdown section of the NAVSUP Form 1359. This ration value will agree and be supported by the certification of rations form that is forwarded with the Monthly

Figure 2-2

NAVSUP P-486 - Food Service Management

DISASTER/EMERGENCY/HUMANITARIAN FEEDING ASHORE AND AFLOAT

RECAPITULATION OF MEAL RECORD (4061)					REPORTING DATE
CATEGORY OF PERSONNEL		BREAKFAST	LUNCH	DINNER	NIGHT OTHER
REGULAR	REGULAR				
	RESERVE				
	NOTE				
	CADRE				
MILITARY	REGULAR				
	RESERVE				
ARMY	REGULAR				
	RESERVE				
NATIONAL GUARD					
COAST GUARD					
DIVISIONS/COMPONENTS					
AIR FORCE	REGULAR				
	NATIONAL GUARD				
PERSONNEL					
OTHER					
1ST SUBTOTAL					
CASH SALES (INCLUDE CONTRACT PERSONNEL)					
2ND SUBTOTAL					
PERSONNEL NOT PASSED THROUGH SERVICING LINE					
GRAND TOTAL					
CONVERSION FACTOR		25%	40%	60%	% APPLICABLE
NATION CREDIT					
REMARKS					

Meals provided to patrons who are unable to pay should be recorded in the "OTHER" category of the ration breakdown section of the NAVSUP Form 1359. "Disaster/Emergency Feeding"

Meals provided to cash patrons should be recorded under cash sales

Figure 2-4

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PART B: SPECIAL ENTITLEMENT

2100 FEEDING PERSONNEL AWAY FROM THEIR NORMALLY SUPPORTING GENERAL MESS

1. GENERAL. Personnel of any service entitled Rations-In-Kind are normally expected to use the general mess established to support their organization. However, work details or other circumstances may occasionally result in another general mess being more accessible during a meal period. These circumstances will also include RIK personnel attached to a ship that reside in shore based billeting. When these situations occurs, the general mess should, subject to its capabilities, support such personnel. Verification of entitlement must be made before allowing access to the mess. Ship personnel utilizing shore-based galleys must supply a memorandum from their command verifying RIK entitlement. This memorandum should include the dates of required galley support and should be used to establish a meal pass for long-term patrons.

2. FEEDING PERSONNEL NOT ASSIGNED TO HOST COMMAND. Personnel assigned to commands other than their host command are entitled to eat at the dining facility nearest their TAD work site. The general mess where the personnel dine must receive a memorandum from the parent activity verifying entitlement. The memorandum should be on activity letterhead and signed by the Personnel Officer or other responsible officer. The memorandum must list the total number of personnel to be fed and the dates they will be dining, and must state that those listed are not receiving monetary allowance for subsistence and are entitled to Rations-In-Kind.

a. The individual desiring a meal must have proof from the command that they are TAD (i.e. displaying a copy of orders or NAVSUP 1105 Meal Pass). Ashore general messes will have these personnel sign the NAVSUP Form 1291 and put the last 4 digits of their SSN in the Meal Pass # block. If the person is from another shore establishment they will put their Meal Pass # in the Meal Pass # block. General messes that have occasion to feed such personnel may take applicable ration credit and will retain a copy of the memorandum for review by cognizant audit/inspection teams.

b. When personnel arrive at a facility that is not their host command and entitlement to Rations-In-Kind can not be established they will be handled as a cash patron. A receipt will be offered to the individual for reimbursement after returning to their host command.

2101 FEEDING AUXILIARY VESSEL CREWS

1. GENERAL. The Food Service Officer of the nearest Navy general mess will support auxiliary vessel crew requirements. Support includes providing menu guidance and a sufficient quantity of food required for the transit time.

2. DOCUMENTATION. The Food Service Officer will report the value of the food items provided to the auxiliary vessel crew as a transfer without reimbursement. Expend the value of the food items on a Requisition and Invoice/Shipping Document (DD Form 1149).

a. DISTRIBUTION. The DD Form 1149 will be distributed as follows:

- (1) Original - to the receiving activity;
- (2) Copy - to the Accountability File with "proof of delivery signature;"
- (3) Copy - to the Transfer without Reimbursement File;

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- (4) Remaining copies - to the receiving activity.

2102 FEEDING NAVAL RESERVE PERSONNEL ON CONTINUOUS ACTIVE DUTY

Rations-In-Kind furnished to enlisted personnel of the Naval Reserve on continuous active duty is chargeable to the subsistence account.

2103 FEEDING NAVAL RESERVE PERSONNEL ON ACTIVE DUTY FOR TRAINING WITH PAY

1. GENERAL. The provisions of Naval Personnel Manual concerning subsistence and basic allowances for subsistence for enlisted personnel also apply to enlisted personnel of the Naval Reserve. These provisions apply when enlisted personnel perform authorized periods of training duty with pay chargeable to the appropriation, Reserve Personnel, Navy.

Responsible commands for all Naval Reserve matters include the Type Commander, the Commandant of the District or the Chief of Naval Reserve.

2. GENERAL MESS AVAILABLE. Naval Reserve personnel will subsist in a general mess when a general mess can provide this support. BAS may be authorized in accordance with the Naval Personnel Manual.

3. GENERAL MESS NOT AVAILABLE. When a general mess is not available, Naval Reserve personnel will be paid Basic Allowance for Subsistence as prescribed by the Department of Defense Military Pay and Allowance Entitlement Manual.

2104 FEEDING NAVAL RESERVE PERSONNEL ON ACTIVE DUTY FOR TRAINING WITHOUT PAY

1. GENERAL MESS AVAILABLE. Naval Reserve personnel will subsist in a general mess when a general mess can provide support. BAS may be authorized in accordance with the Naval Personnel Manual.

2. GENERAL MESS NOT AVAILABLE. When a general mess is not available, Naval Reserve personnel will be entitled to basic allowance for subsistence as authorized by the Department of Defense Military Pay and Allowances Entitlement Manual.

2105 FEEDING NAVAL RESERVE PERSONNEL PERFORMING MULTIPLE DRILLS

Provide Rations-In-Kind to Naval Reserve enlisted personnel performing multiple drills following provisions of the Bureau of Naval Personnel Instruction 1001.39 (series).

2106 REPORTING RATIONS PROVIDED TO NAVAL RESERVE PERSONNEL

1. GENERAL. Include Rations-In-Kind provided to Naval Reserve personnel on the monthly NAVSUP Form 1359 (Figure 2-5). Report these rations under the ration breakdown section of the NAVSUP Form 1359 in the Other Navy, Reserve block.

2. TRAINING AND ADMINISTRATION OF RESERVE (TAR). Report Rations-In-Kind provided to Naval Reserve enlisted personnel on Training Active Reserve (TAR) separately from other types of personnel. Include the ration credits for TAR Naval Reserve enlisted personnel under the ration breakdown section of the NAVSUP Form 1359 in the block indicated (Figure 2-5).

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REPORTING RATIONS FOR NAVAL RESERVE PERSONNEL TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

FB4A00001 TIME: _____
HEADING _____

ACTIVITY

RATIONS ALLOWED STATEMENT

Navy Rations Allowed _____
Other Rations Allowed _____
TOTAL RATIONS ALLOWED _____

RATION BREAKDOWN

Type	Code	Rations Fed
Navy Regular	1	
Ration for Cash	2	
Navy Reserve	3	
Navy ROTC 1/	4	
Naval Academy 1/	5	
Marine Regular	6	
Marine Reserve	7	
Army Regular	8	
Army Reserve	9	
Army Nat Guard	10A	
AF Nat Guard	10B	
Air Force Regular	11	
Coast Guard 1/	12	
Foreign 1/	13	
Miscellaneous 1/	14	
TARS 1/	15	
Total Other Pers 2/	16	
Grand Total 3/	17	

1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1.
2/ Codes 2 through 15.
3/ Codes 1 and 16.

CASH STATEMENT

UNDEPOSITED BAL FWD		
SALE OF MEALS	+	
BULK SALES	+	
SURCHARGES	+	
CASH DEPOSITED WITH D.O.	-	
OTHER SALES OF MEALS	-	
UNDEPOSITED SALES	\$	

CERTIFICATION

DISBURSING OFFICER (SIGNATURE)	COLLECTION VOUCHER #	DO SYMBOL	DATE

STANDARD DOC. NO. _____

CERTIFICATION: I certify that I have received cash in the amount of \$ _____, representing deposits described above, which will be included in my statement of accountability for the period of: _____

Total rations for Naval Reserve Personnel will be recorded in code 3.

Total Rations for Training and Administration of Reserve (TAR) personnel will be recorded in code 15. This ration will agree and be supported by the Certification of Rations Issued Form that is forwarded with the monthly NAVSUP

Figure 2-5

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2107 FEEDING FLIGHT CREW PERSONNEL

1. **GENERAL.** An aircraft flight ration chargeable to the proper Navy or Marine Corps appropriation may be furnished to members of the naval service and to civilian employees of the Department of the Navy while engaged in flight operations. The flight ration is supplementary to any ration or subsistence allowance to which the member or employees are otherwise entitled. However, the flight ration may not be furnished without charge to any person in a travel status or to any person to whom a per diem allowance is granted in place of subsistence.

2. DOCUMENTATION.

a. When rations are provided to flight crew personnel from other activities, tenant commands and/or squadrons increase rations allowance by incorporating flight crew personnel to the Daily Muster reports and record daily on the NAVSUP Form 338 General Mess Control Record.

b. Rations provided to flight crew personnel will be recorded in "OTHER" category of the ration breakdown section of the NAVSUP Form 1359, General Mess Summary Document.

c. The Food Service Officer will complete a Certification of Rations Issued Form in accordance with NAVSUP P-486, Food Service Management General Messes, paragraph 2003.

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PART C: SALE OF MEALS

2200 MEAL CHARGES

1. GENERAL. The basic food charges and surcharges for meals purchased from the general mess will be at the rate prescribed by the Under Secretary of Defense (Comptroller). Two separate charges apply to meals purchased from the general mess. One charge recovers the cost of food (also referred to as the discounted meal rate) and, when applicable, another charge, a surcharge, recovers the operating expenses. Sale of Meal Rates and the conditions under which surcharges apply are provided via Naval Message from NAVSUP 51 and is published in the quarterly NAVSUPNOTE 7330. If either is not received, contact NAVSUP (NAVSUP 51) via Naval message, email, or SALTS and a copy will be forwarded to you in the most expeditious means possible. Follow procedures contained in para 2503.3 or 7003 for contacting NAVSUP. Another means of obtaining this information is to access the NAVSUP homepage via the internet at www.navsup.navy.mil.

2. SURCHARGE WAIVERS. When Sale of Meal Rates were revised by the Under Secretary of Defense (Comptroller) in a memorandum dated 17 September 1996, the Department of the Navy was advised that the Navy's authority to grant surcharge waivers was rescinded and that requests for waivers would not be considered by the Under Secretary of Defense (Comptroller). Therefore, the requirement to collect the surcharge portion of the meal rate cannot be waived.

2201 ACCOUNTING FOR MEAL SALES

1. CASH SALES

a. General. When meals are sold on a cash basis, the Food Service Officer will designate in writing a cashier(s) to receive payment for meals sold (see sample letter in Appendix B). Payment may be received in advance through sale of meal tickets or directly from personnel as they enter the general mess. A general mess cashier may also be assigned responsibility for taking the meal count required at general messes.

b. Cash Meal Payment Book (DD Form 1544)

(1) Meals Sold for Cash. When meals are sold for cash from a general mess, the DD Form 1544 will be used in the manner prescribed in subparas. b (2) through b (6).

(2) Transfer Control and Receipt. The Supply Officer will assign a Control Officer (see sample letter in Appendix B) for the handling and security of the DD Form 1544. Assignment will be as a collateral duty and shall be listed in the command notice of collateral duties. The Transfer Control and Receipt (four numbered coupons per book) will be used to complete books. Individuals authorized to receive cash meal payment books will sign the Transfer Control and Receipt No. 1 at the time of receipt. The coupon will be retained by the control officer transferring the book as a receipt. A Transfer Control and Receipt will be used to return the completed books. The Transfer Control and Receipt coupon will also be used when the Cash Meal Payment Book is turned over to station audit boards (if prenumbered coupons are used, as contained in the book, a copy will be prepared and prenumbered consecutively beginning after the last number (4) contained in DD Form 1544 by the control officer).

(3) Cash Meal Payment Sheet Register. The headings (Organizations, Installation) will be filled in by the designated control officer. The individual authorized to receive cash meal

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payment sheets (normally cashiers) will sign and insert the organization and date on the cash meal payment sheet register ensuring that the sheet numbers correspond on both the payment sheets and the register. When the cash meal payment sheets are completed and returned to the Control Officer, the columns "Date Returned," "Cash Collected (food, surcharges)" and "Received By" will be filled in. The "Voucher No." column will not be filled in (this column may be used at some future date).

(4) Cash Meal Payment Sheet (Figure 2-6).

(a) The headings to the Cash Meal Payment Sheet will be filled out prior to the meal as follows:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Signature of Unit Commander or Food Service Officer	Signature of Food Service Officer (use other than black ink to facilitate authentication).
Organization or Dining Facility	Enter the name of activity.
From/Through	Enter the inclusive dates (from and to) that the Cash Meal Payment Sheet covers.
Food Charges	Enter the basic meal rates for each charge block as provided by the latest NAVSUP Naval Message prior to the meal.
Surcharges (S/C)	Enter the surcharge rates for each charge block as provided by the latest NAVSUP Naval Message prior to the meal.

(b) The cashier will ensure that all individuals paying cash for meals sign their names and complete the DD Form 1544.

(c) Mass feeding of cash sales on the DD Form 1544 may be done for large groups consuming meals in the general mess, i.e., Boy Scouts/Girl Scouts, Cub Scouts, working party personnel, and special meal functions, such as Thanksgiving, Christmas, Navy Birthday, Independence Day, or cruises. The senior person in charge of the group will notify the command in advance to ensure that proper cash sale values are determined and seating is available prior to arrival. When these groups arrive, the duty cashier and Mess Deck Master-at-Arms will be responsible for counting all personnel passing through the line and ensure that correct meal charges are applied and provide this dollar value to the senior member responsible for the group. The senior member of the group will pay the duty cashier either by cash or check for all personnel consuming meals. Instructions for completing DD Form 1544 are as follows:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Grade	Insert rank (O-1, E-5, etc.) and civilian personnel will insert CIV; Military Family Members will insert MFM.

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Name	
a. Normal Feeding	Individuals will sign their names (first initial and last name).
b. Mass Feeding	Senior member of group will sign their name (first initial and last name).
Dollar Value	Cashier (or if local policy dictates, the individual paying for meals) will insert the applicable charges after the signature.
Total	The sum of each Dollar Value column for each individual Cash Meal Payment Sheet (B, L, D, S/C).
Total Charges "Food"	
a. Normal Feeding	The sum of the "Total" Line for breakfast, lunch and dinner (do not include surcharges in this block).
b. Mass Feeding	The sum of the "Group Total" Line for breakfast, lunch and dinner (do not include surcharges in this block).
Total Charges "S/C"	
Cash Over (Short)	The difference between the total of the "Total Charges" line (food and S/C) and the "Cash Turned In" line. If "cash turned in" line is less than the "total charges" line, there is a cash shortage. If the value is more, there is a cash overage.
Cash Turned In	Actual cash turned in by the cashier.
Remarks	May be used to explain overages or shortages and the breakdown of mass feeding cash sales.
Signature of Last or only headcounter	Signature of last or only headcounter.

(d) A Cash Meal Payment Sheet Register may be used for periods exceeding one day in which case, the cashier will fill in the first unused line with his/her signature, rate and date. Below this signature, rate and date, a double line will be drawn to separate dates. After a payment sheet has been completed and all totals inserted, the cashier will sign, insert his/her rate and date, and turn the sheet into the control officer or designated representative. When cash is turned in to a collection agent or Disbursing Officer, the DD Form 1544 serial and sheet numbers will be entered next to the signature of the individual turning in the cash in the Cash Receipt Book (NAVSUP Form 470). The DD Form 1544 will be audited and reconciled at the time cash is collected. The Food Service Officer will review the DD Forms 1544 at least weekly and will ensure that an audit is made when cash is collected.

(5) Overages and Shortages. Overages and/or shortages in cash received from the sale of general mess meals will be recorded on the DD Form 1544 by the cashier. The collection agent, during the daily audit, will verify the difference during the weekly DD Form 1544 inspection, and determine the cause of cumulative cash differences in excess of \$1 or .05% (whichever is larger) per cashier for the week and take appropriate action warranted by the circumstances to prevent recurrence. Any cash discrepancies involving possible fraud or

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criminal act, regardless of value, will be reported as outlined in the Navy Comptroller Manual. Total overages and shortages exceeding five dollars (including thefts, etc.) during the month will be reported as Undeposited Sales on the NAVSUP Form 1359. This amount must be maintained as Undeposited Sales until approved by NAVSUP, then moved to Other Sales of Meals. A letter will be prepared and submitted with the NAVSUP Form 1359 to explain the circumstances involved with the gain or loss and to request authority to reduce accountability be deposited (gains) or expenditures (losses) reported on the Undeposited Sales line.

(6) Errors or Erroneous Write Overs. These are not acceptable on the DD Form 1554. Errors or entries which require correction will be lined out and initialed by both parties involved in the transaction. Example: If the cashier or customer makes an error both parties involved will initial the correction and a new entry will be made.

c. Common Cash Card (CAC) automated system.

(1) When meals are sold on a cash basis utilizing the common access card (CAC) system all accounting functions will be done by the automated process in which cash sales will be submitted via electronic transmission. Commands utilizing this system will no longer be required to use the DD Form 1544.

(2) The DD Form 1544 will be available and maintained in the event of loss of power or other unforeseen emergency conditions.

2. CREDIT SALES.

a. General. If the sale of meals from afloat general messes have been authorized and it is considered more practical, the Food Service Officer is authorized to sell meals on a credit basis to officers, enlisted, and the other categories subsisted on a daily basis.

b. Sale of General Mess Meals (NAVSUP Form 1046)

(1) Credit Sale of Meals. (Figure 2-7) When meals are sold on a credit basis from a general mess, the NAVSUP Form 1046 will be used in the following manner:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Month and Year	Enter appropriate month and year.
Name	The Food Service Officer will enter the full name, grade or rate, and branch of service of the person receiving the meal.
Meal B, L, D	A Culinary Specialist will be assigned the duty of maintaining the NAVSUP Form 1046 in writing by the Wardroom Officer/Mess Treasurer (see sample letter in Appendix B). The Culinary Specialist will place a check mark or maintain a running total in the appropriate block opposite each name to indicate consumption of a meal. The form will be posted in a conspicuous location where it can be inspected visually by private mess members.
Total Sales	The Food Service Officer will total the sum of each meal (B, L, D) for the month for each member.

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Rate	The Food Service Officer will enter the applicable meal rates for each meal (B, L, D) as prescribed by the latest NAVSUP Naval Message.
Values	"Total Sales" x "Rate"
Total Value	The sum of the three "Values" blocks (B, L, D) for each member.
Data Block and Caption	Instruction for Entry
Totals under Total Sales column	The sum of each meal (B, L, D) under the "total sales" column.
Total under Total Value column	The sum of all "total value" columns.
Signature (Supply Officer)	Signature of Food Service Officer.
Date	The last day of the month or the date of detachment of the accountable Food Service Officer.
Total Cash Collected	Total dollar value of cash collected.

c. Sale of General Mess Meals (Common Access Cards (CAC) Automated System)

(1) When meals are sold on a credit basis utilizing the common access card (CAC) system all accounting functions will be done by the automated process in which credit sales will be submitted via electronic transmission. Commands utilizing this system will no longer be required to utilize the NAVSUP Form 1046.

(2) Customers without a CAC (i.e., lost, not issued) should be entered as a cash sale under a non-card patron. For all non-card patrons it is required to request proper identification and charge the appropriate sale of meal rate unless orders reveal member as a RIK patron. Utilize the FSM system system to produce the NAVSUP 1046 for emergency use.

d. Payment. The payment for all meals sold on a credit basis will be required no later than 15 days following the month in which the meals were sold. Individuals concerned will make payment prior to detachment. The Food Service Officer will furnish a receipt for the cash paid (Figure 2-8). The Cash Receipt Certificate (NAVCOMPT Form 2114) may be used as a receipt form by marking out the line "for which I hold myself accountable to the Treasurer of the United States of America." Collections for unpaid bills due to death, transfer, refusal to pay, etc., will be made in accordance with the Navy Comptroller Manual, Volume 5, Chapter 30. The total of all payments must match the amount owed by the individual on the NAVSUP 1046. The Food Service Officer will sign and date the NAVSUP 1046 when all meals have been verified and calculated correctly.

e. Officers Under Confinement. Officers under confinement receive BAS and therefore are obligated to pay for meals, and should be reported as cash sales daily. However, since they are in confinement credit sale of meals is authorized.

3. GENERAL MESS MEALS FURNISHED TO INPATIENTS IN HOSPITALS AND DISPENSARIES. This paragraph applies when there is no hospital mess being operated. All personnel not entitled to Rations-In-Kind will pay cash at the appropriate rate published in the

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quarterly NAVSUPNOTE 7330 and the annual NAVSUP Naval Message. The hospital or dispensary may prefer to provide a copy of the Voucher for Transfer Between Appropriation and/or Funds Standard Form (SF 1080) documenting the collection of money from the sale of meals and transferring these funds to the subsistence account. The hospital or dispensary representative will provide any documentation required to complete the "Certification of Rations Issued Form."

4. GENERAL MESS MEAL SALES AFLOAT. Inport, cash paying customers (Officers and visitors) will be charged only for meals actually consumed. On full days at sea, cash paying customers will be charged for all meals served. On days entering or leaving port, cash paying customers will be charged for all meals served during the at sea period. Private officers or chief petty officers messes subsisting out of the general mess will utilize the same menu as the general mess, and will be provided with the required amount of rations to feed the number of persons subsisting in that mess. If additional items are desired by the private messes and are not on the standard menu for that day, those items will be purchased separately in the form of a bulk sale (IAW para 6300). The use of subsistence appropriation funds (SIK Account) to defray the cost of these additional food items is not authorized.

5. SAMPLING OF MEALS BY THE COMMAND DUTY OFFICER (CDO). Normally the Commanding Officer will appoint in writing the CDO or other designated representative to sample the meals being served in the galley. CDO or other designated representative will not be charged for sampling of the meal if the portions are of sample size. If full portions are taken then the CDO or other designated representative will pay the standard meal rate as listed in the annual NAVSUP Sale of Meal Rates Naval Message.

2202 RECEIPT, HANDLING, SECURITY, AND RECORDING OF FUNDS

1. RESPONSIBILITY. The Food Service Officer is responsible for obtaining applicable basic charges and surcharges and for the collection and deposit of such funds received from the sale of meals from the general mess except meals sold to inpatients in station hospitals and dispensaries. These funds will be handled in accordance with para. 2201-3. When wardroom members are furnished meals from the general mess, whether on a continuous basis or during Inport periods, the mess treasurer will be responsible for the collection/reimbursement for such meals. NAVSUP P-486, Appendix F, Sections 3 and 7 applies.

2. COLLECTION OF FUNDS

a. Sales.

(1) General. All sales in the general mess are made on a cash or credit basis. Cash will be accepted for sales in the general mess as described in subparas. a(2) and a(3).

(2) United States Currency. Only United States currency will be accepted for sales in the general mess.

(3) Personal Checks

(a) Afloat: Personal checks from active duty and active duty for training personnel and ship riders will be accepted in the general mess and will be made payable to the **Treasury of the United States**. Two-party checks will not be accepted. A personal check will be accepted only for the amount of the meal(s) and/or bulk food sales.

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(b) Personal checks will be made payable as required by the Disbursing Officer/Finance Officer. Checks will bear the signature, social security number and duty station of the purchaser.

(c) The purchaser will endorse the check in the presence of the general mess cashier. The cashier is responsible for positively identifying the presenter of a check as an active duty or active duty for training person.

(4) Returned Checks

(a) When a check is returned due to insufficient funds or for any other reason, the Food Service Officer will reimburse the Disbursing Officer with funds on hand that were collected from the sale of meals and bulk sales;

(b) The check will be placed in the accountability file;

(c) Pending settlement of the check, the amount will be carried as undeposited sales.

(d) When cash, a certified check or money order is received for settlement, the insufficient fund check will be returned to the individual purchaser. The Food Service Officer will include the dollar value of the returned check as Cash Deposited with Disbursing Officer on NAVSUP Form 1359.

(5) Uncollectible Checks

(a) If normal collection efforts fail, the Food Service Officer will request the Disbursing Officer to make a pay record checkage in accordance with (FMR) Financial Management Regulation, Volume 5, Chapter 4. After the checkage has been made, the Disbursing Officer will remit the collection to the Food Service Officer. The Food Service Officer will return the check to the individual purchaser and include the dollar value of the returned check on the Cash Deposited with Disbursing Officer on NAVSUP Form 1359.

(b) If the check is considered uncollectible after four months of diligent collection effort, the Food Service Officer will request relief of accountability in accordance with para. 1112.

b. Cashier. Funds held by the cashier in excess of the allowed change fund will be collected daily, except cash received in connection with meals sold on weekends or holidays, which may be retained in the personal custody of the cashier provided adequate facilities exist for the safekeeping of such funds. Separate and adequate facilities will be either a secured safe with a three tumbler combination lock or a locked container within a safe of this type. At the close of each meal period, the cashier will be personally responsible for the safekeeping of all funds in their possession until they are deposited with the authorized collection agent.

c. Authorized Persons. Collections and subsequent deposits may be made by the following persons under the authority indicated:

<u>Authorized Person</u>	<u>Authority</u>
Food Service Officer	Assignment to accountable duty
Collection Agent or Authorized Custodian	Appointment to an established position

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d. Collection Agents or Authorized Custodians. The Food Service Officer may designate an individual to be a collection agent or an authorized custodian and appoint them to an established position (see sample letter in Appendix B). The general mess cashier will not be designated as collection agent. The individual responsible for funds will be provided with his/her own safe or a separate locked compartment in a larger safe.

e. Cash Receipt Book. Cash received from the cashier will be receipted in the Cash Receipt book (Ship's or Commissary Store/General Mess) (NAVSUP Form 470) by the person collecting the cash (Figure 2-9). The NAVSUP Form 470, which will be retained by the cashier, will show, in all cases, the collection date, the amount collected both in figures and words, and will be signed by the person collecting the cash and the cashier at the time of collection (DD Form 1544 serial and sheet numbers will be inserted next to the cashier's signature). No signature will be placed opposite any entry in the NAVSUP Form 470 which shows erasures or alterations. Any such entry will be ruled out and initialed by the person collecting the cash.

3. DEPOSIT OF FUNDS.

When practicable, funds in excess of the change fund will be deposited daily with the Disbursing Officer. When impracticable to make daily deposits, the cash will be deposited at least twice weekly except when otherwise authorized by the Naval Supply Systems Command. Requests for authority to deviate from semi-weekly deposits will be fully substantiated in writing. When it is impracticable for the collection agent to deposit cash daily, it will be retained in the collection agent's personal custody in a separate and adequate safe or will be turned in by the collection agent to the Food Service Officer. When cash is turned-in by the Food Service Officer to the Disbursing Officer, the Food Service Officer will obtain on the NAVSUP Form 470, the signature of the Disbursing Officer. Each transfer of funds will be receipted for and will bear the signature of the individual authorized to deliver the cash and the individual authorized to receive the cash. In lieu of depositing cash direct with the Disbursing Officer, it may be deposited with a United States Government general depository for credit to the account of the Disbursing Officer. The deposit number of the Deposit Ticket OCR (Standard Form 215) obtained from the Disbursing Officer will be recorded in the NAVSUP Form 470 in the space provided for the signature of the Disbursing Officer. In addition to the above requirements, all cash collected from sales will be deposited with the Disbursing Officer:

- a. Before the last day of each month and the day specified by the local disbursing office for the final monthly deposit.
- b. For Accelerated reporting requirements:
 - Make your deposit in FSM and print out a copy of the 1359. This is used for DEPOSIT ONLY with disbursing.
 - Label the top of the NAVSUP 1359 "Deposit Only". **THIS IS NOT YOUR FINAL REPORT.**
 - Continue in the FSM for the remaining days and close out at the end of the month.
 - Any money remaining uncollected will remain as undeposited sales.
- c. On relief of the Food Service Officer; and,
- d. On relief of the Commanding Officer aboard ships without Supply Corps officers.

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e. End of year deposits: All uncollected funds will remain as undeposited sales. The last deposit of the month will be deposited in FSM and a copy of the NAVSUP 1359 will be forwarded to disbursing. Label the 1359 as a deposit and retain. This is not the final 1359 report; proceed with normal transactions until end of the month close-out.

4. CHANGE FUND. The Disbursing Officer receiving deposits from a collection agent will entrust change funds to the custody of the collection agent upon the written request of the Commanding Officer of the activity to which the collection agent is assigned (see sample letter in Appendix B). The amount advanced to the cashier will be the minimum necessary for operations. The advance of funds may be made in cash or by check to the order of the collection agent or cashier. A NAVCOMPT Form 2114 (Figure 2-8) will be furnished to the Disbursing Officer by the collection agent or cashier. When the collection agent or cashier is replaced, the operation discontinued, or upon relief of the Food Service Officer, the change fund will be returned to the Disbursing Officer in exchange for the receipt. The total funds in the hands of each collection agent and/or cashier will be verified at an unannounced time at least once each month as outlined in the Navy Comptroller Manual. The verification will be made by an officer or civilian designated by the Commanding Officer of the activity to which the collection agent or cashier is assigned. A report of the verification, to include the amount and the status of funds, will be made to the Commanding Officer (Figure 2-10). A copy of the report will be furnished to the Disbursing Officer that advanced the change fund.

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CASH MEAL PAYMENT BOOK (DD FORM 1544)

CASH MEAL PAYMENT SHEET										V30012			
To be completed when the government is to be reimbursed for meals furnished													
ORGANIZATION OR DINING FACILITY							INCLUSIVE DATES COVERED						
USS DUARTE (DDG-90)							FROM			THROUGH			
							30 OCTOBER			30 OCTOBER			
FOOD CHARGES				SURCHARGES (S/C)				PER DIEM SURCHARGE					
P	1.45	2.65	2.65	.40	.80	.80							
BR	2.70			.90									
GRADE	NAME		DOLLAR VALUE				GRADE	NAME		DOLLAR VALUE			
	B	L	D	S/C			B	L	D	S/C			
							BALANCE BROUGHT FORWARD						
CIV	M. Holmes				.40								
CIV	R. Ford				.40		CIV	J. Williams					
CIV	J. Stevens				.40		CIV	P. Anderson					
CIV	D. Kamae				.40		CIV	R. Dixon					
LT	S. Gardner				.40		CIV	M. Holmes					
ENS	A. Adams				.40		CIV	S. Hughes					
CIV	T. Little				.40		LT	R. Walton					
ENS	W. Wilson				.40		ENS	P. Buddy					
LT	C. Waters				.40		CIV	W. Sims					
LT	B. Michaels				.40		CIV	J. Henderson					
ENS	K. Robinson				.40		CIV	R. Wilson					
CIV	C. Crispin				.80		LT	P. Mickens					
CIV	A. Toledo				.80		CIV	P. Faulk					
LT	J. Young				.80		TOTAL						
CIV	L. Marks				.80		TOTAL CHARGES						
CIV	T. Brown				.80		CASH OVER (SHORT)						
ENS	S. Allen				.80		CASH TURNED IN						
LT	F. Thompson				.80		REMARKS						
TOTAL							.05 over due to mischarge						
SIGNATURE OF UNIT COMMANDER OR FOOD SERVICE OFFICER							SIGNATURE OF LAST OR ONLY HEADCOUNTER						
W. B. Ellis, Ens							A. Samuels Bms						

SHEET 01

Figure 2-6

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CASH RECEIPT CERTIFICATE
(NAVCOMPT FORM 2114)

CASH RECEIPT CERTIFICATE		
RECEIVED FROM		
LT. Ron L. Aldridge		
THE SUM OF		(Amount in figures)
Thirty Two Dollars and $\frac{40}{100}$	DOLLARS	\$ 32 ⁴⁰ / ₁₀₀
for which I hold myself accountable to The United States of America		
PURPOSE (State reason for receipt of funds)		
Payment for meals sold on credit in May 1998		
SIGNATURE	NUMBER	DATE
D. J. Cook	0233	7 JUNE 2003
NAVCOMPT FORM 2114 (REV. 1-70) S/N 0104-LF-703-9602		A-18088

Figure 2-8

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MONTHLY VERIFICATION OF OFFICIAL FUNDS IN THE CUSTODY OF THE GENERAL MESS COLLECTION AGENT

Ship's Letterhead

IN REPLY REFER TO

(date)

MEMORANDUM

From: Senior Member, Cash Verification Board

To: Commanding Officer

Subj: MONTHLY VERIFICATION OF OFFICIAL FUNDS IN THE CUSTODY OF THE GENERAL MESS COLLECTION AGENT

Ref: (a) DoD FMR Volume 5, Chapter 3

(b) NAVSUP P-486, para 2202-4

1. In accordance with references (a) and (b), the funds in the custody of the General Mess Collection Agent were verified today at 0930. Total funds held by the General Mess Collection Agent included cash in the amount of \$150.00 which is in agreement with the record of the Disbursing Officer's cash advance to the Collection Agent for the General Mess.

Very respectfully,

(signed)

J. B. Topchop

Copy to:

Disbursing Officer

File

Figure 2-10

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PART D: RATION CREDIT DETERMINATION ASHORE

2300 ASHORE RATION CREDIT DETERMINATION

1. Field Conditions: When galleys are operating in support of maneuvers, war games, field exercises, or similar operations where the galley is the only reasonable means of government subsistence, take ration credit for all enlisted members entitled to Rations-In-Kind and all enlisted members on Temporary Field Assignment (TFA) or Essential Unit Messing (EUM) status who are receiving BAS with a deduction from pay for meals served under field conditions. All of these personnel are treated as RIK for food service accounting purposes. Take ration credit for all rations sold as cash in accordance with paragraph 2201.

a. Each day, the total number of meals that were sold for cash, as recorded on the DD Form 1544, will be added and recorded in columns (2) through (6) of the NAVSUP Form 338 as follows:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
(1) Day of Mo.	Enter the appropriate day of the month.
(2) B	Actual number of breakfast meals sold for cash as recorded on the DD Form 1544.
(3) L	Actual number of lunch meals sold for cash as recorded on the DD Form 1544.
(4) D	Actual number of dinner meals sold for cash as recorded on the DD Form 1544.
(5) N	Actual number of night meals sold for cash as recorded on the DD Form 1544.
(6) Daily	Column (2) x .20 + column (3) x .40 + column (4) x .40 + column (5) x (if breakfast meal .20, if lunch or dinner meal .40). (Do not round this value.) (Other Ration Credit Conversion Factors can be found in the quarterly NAVSUPNOTE 7330).

2. Standard Conditions: Ration credit determination is based on the number of signatures from enlisted members entitled to Rations-In-Kind recorded on the Meal Signature Record (NAVSUP Form 1291) and the number of rations sold as cash in accordance with para. 2201. Each day, the total number of meals that were sold for cash, as recorded on the DD Form 1544, will be added and recorded in columns (2) through (6) of the NAVSUP Form 338 in accordance with para. 2300 1a.

2301 ASHORE GENERAL MESSES

Activities considered general messes ashore include all:

- Ashore activities, except naval hospitals operating a hospital mess;
- Mobile construction battalions operating general messes ashore;
- Fleet and force commands operating general messes ashore;

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- d. Cargo handling battalions operating in general messes ashore;
- e. Inactive service craft facilities;
- f. Naval beach groups; and,
- g. General messes operated aboard permanently moored ships which grant liberty, like shore commands, including naval inactive ship maintenance facilities.

2302 MEAL PASSES AND RATIONS ALLOWED NUMBER

1. MEAL PASSES. The Meal Pass (NAVSUP Form 1105) is used to identify and control the various types of personnel authorized to subsist from general messes ashore. NAVSUP Form 1105 is already serialized and available in white (WHT), blue (BLU), pink (PINK), green (GRN), salmon (SLM), or yellow (YLW). The different colors of meal passes will be used to identify and differentiate among the various categories of enlisted personnel.

a. Personnel Support Activity Detachment (PSD/PERSUPPDET). PERSUPPDET is responsible for the actual issue and control of meals passes. In the absence of a PERSUPPDET, the command activity performing personnel and administrative functions will issue and control meal passes.

b. Host Command. The command operating the general mess will establish policies and guidelines concerning issue and use of meal passes. This will ensure all tenant activities follow the same procedures to use the host command's general mess. The host command specifies which colors to use for each type of personnel category. The host command will coordinate procedures for controlling the issuance of meal passes with the PERSUPPDET, or the command performing personnel and administrative functions.

c. Recall or Loss of Meal Passes. The enlisted member's command will temporarily withdraw meal passes from personnel departing on leave, travel, TDY or TAD. The command will take responsibility for temporary custody of meal passes and control of this process. The command/PERSUPPDET will establish positive controls to ensure meal passes of personnel receiving BAS or detaching the command are permanently recalled. The serial numbers of permanently recalled or lost meal cards will be made available to personnel checking passes at the general mess.

d. Leave or Travel Orders in Lieu of Meal Pass.

(1) Enlisted personnel will turn in their meal passes before they receive leave papers. Part 3 of the Leave Authorization Form (Officer and Enlisted) (NAVCOMPT Form 3065) for personnel entitled to Rations-In-Kind will be annotated in the lower right hand corner as follows:

"ENTITLED TO GENERAL MESS MEALS EXCEPT DURING PERIOD
OF LEAVE. MEAL PASS NO. _____."

The meal pass serial number will be entered in the space provided when the meal pass is turned in and before issuing the leave papers. The leave papers may then be used instead of a meal pass, except during the actual leave period. When using leave papers instead of a meal pass, the Master-at-Arms will check the "commencing" and "ending" hours and dates to determine subsistence eligibility. The individual may be allowed access on a sale of meal basis during the leave period.

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(2) Enlisted personnel under official travel orders that indicate the individual is entitled to Subsistence-In-Kind will be allowed access to the general mess at no charge. Record the travel order number and issuing command in the meal signature record and annotate the original travel orders indicating the exact meals provided at no cost.

2. RATIONS ALLOWED. Rations allowed are of two types, those enlisted personnel entitled to Subsistence-In-Kind and others authorized to use the general mess on a cash payment basis.

a. Rations-In-Kind Personnel. The supporting PERSUPPET or, if there is no supporting PERSUPPET, the Command Executive or Personnel Officer will furnish required rations allowed information for Subsistence-In-Kind personnel.

(1) At the beginning of the month, the Food Service Officer will obtain a list of all personnel with a chow pass issued by the PERSUPPET or if applicable, the Executive Officer/Personnel Officer, and estimate the daily number of Rations-In-Kind personnel entitled to be fed. Additionally, the Food Service Officer should be advised of any known evolutions that might substantially effect the number of anticipated rations to be fed during the month (e.g., training exercises, reservists training, large visiting groups, or change in BAS policy).

(2) At the end of the month the Food Service Officer will obtain from the PERSUPPET (or if applicable, the Executive/Personnel Officer), the total number of Subsistence-In-Kind rations allowed for the period. The Subsistence-In-Kind rations allowed number is the potential number of rations that could have been fed at government expense. It is equal to the number of man-days that enlisted personnel were entitled to government rations during the period. This excludes days when personnel normally entitled to Subsistence-In-Kind were receiving a basic allowance for subsistence (BAS) because of leave, travel, hospitalization, or days when normally entitled personnel were on unauthorized absence. This report will be made for each of two categories; Navy Regular and Other Personnel. The Other Personnel category includes all personnel entitled to be furnished Subsistence-In-Kind who are not regular Navy enlisted (e.g. other service regular, reserve or guard; midshipmen or cadets; Coast guard; foreign military and Navy reservists).

b. CASH SALES. The Food Service Officer will include rations sold for cash as allowed rations under the Other Personnel category. Prepare certifications as required and arrange to complete and sign the certification prior to the departure of the personnel involved.

2303 SIGNATURE HEAD COUNT PROCEDURES FOR RATIONS-IN-KIND PERSONNEL

1. GENERAL. Ashore general messes will use signature head count procedures except in fully automated operations and mass feeding situations. For facilities utilizing an automated system, patrons who do not possess an automated access card will sign the NAVSUP 1291 that will be retained as supporting documentation, rather than identifying the patron as a "diner without a card." The cashier is responsible for inserting the access card into the reader, rather than allowing the patron to do so. This will ensure the card is properly read and allow for proper identification of the patron.

A signature head count procedure documents the actual number of personnel fed at each meal entitled to Rations-In-Kind. A signature head count means each person receiving the meal signs his/her name and meal pass number on a Meal Signature Record (NAVSUP Form 1291).

Audit boards use the signatures to verify ration entitlements when validating signature head count totals. Ration credit for the NAVSUP Form 1291 is based on the number of signatures

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recorded. Individuals passing through the serving line more than once during the same meal will sign the NAVSUP Form 1291 only once. Personnel must sign the NAVSUP Form 1291 in ink. Figure 2-11 provides an example of a completed NAVSUP Form 1291.

2. MEAL SIGNATURE RECORD (NAVSUP FORM 1291) DOCUMENT PREPARATION

a. Heading Section. The heading of the NAVSUP Form 1291 will be completed as follows before each meal:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Date	Enter current date.
Sheet No.	Enter sheet number consecutively starting with number 0001. Ensuring that each sheet is numbered and dated prior to each meal allows control and prevents loss or misuse of the signature sheet.
Categories of Personnel	Personnel in each category are required to sign separate forms. This determines the actual number of personnel fed for each category of personnel. Place forms on separate clipboards for each category. The different categories will be indicated by using stenciled signs or color coding to match meal pass colors.

b. Signature Section. A Master-at-Arms or other person authorized in writing by the Food Service Officer (see Appendix B for sample letter) will supervise the signing of the NAVSUP Form 1291 sheets (Figure 2-11). This individual positioned behind the signature counter will verify meal passes and direct personnel to the correct signature sheet. The Master-at-Arms will determine the eligibility of personnel passing through the serving line to eat in the general mess and require each person to show a valid meal pass and military identification card (this procedure will ensure that only persons entitled to Rations-In-Kind eat meals at government expense). Signatures and meal pass numbers will be legible. The signature section of the NAVSUP Form 1291 will be filled out as follows:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Signature	Individuals legibly sign their last name.
Meal Pass Number	Individuals legibly enter their meal pass number.
Command/Unit	Command or unit entries are not required by parent activity or host command personnel. Tenant activity personnel do not have to enter command or unit entries if the host command knows how to identify the tenant activity personnel from the meal pass members. Transient personnel must annotate the NAVSUP Form 1291 with their command/unit.

Immediately after securing the serving line, the Master-at-Arms will assemble the NAVSUP Form 1291s in sequence by category of personnel fed. The Master-at-Arms will draw an ink line below the last name on each form and initial this line indicating that no other signatures will be recorded on the form.

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3. **CONTRACT FOOD SERVICE PERSONNEL.** Activities with contract food service personnel will use a separate NAVSUP Form 1291 prepared in duplicate to record signatures of the contract personnel. These personnel only enter their first initial and last name in the signature block. The Food Service Officer will furnish the original copy to the contractor and retain the duplicate copy.

4. **NIGHT AND BRUNCH MEALS.** Meals served between 2000 and 0300 will be recorded as night meals. Brunch meals served before 0900 will be recorded as breakfast meals and brunch meals served after 0900 will be recorded as lunch meals.

5. **SPECIAL MEAL FEEDING.** Special meal feeding includes picnics, barbecues, cookouts, and other similar events. The individual supervising the event will count the number of personnel authorized ration credit at the event and complete a Recapitulation of Meal Record (NAVSUP Form 1292). The individual supervising the event will make arrangements with the Food Service Officer to assign a general mess cashier at the event or make other arrangements to collect money for meals sold for cash.

Report the number of personnel on the NAVSUP Form 1292 for the general mess meal that the special event replaced.

6. MASS FEEDING

a. **General.** Mass feeding means accounting for a group of personnel by using a Recapitulation of Meal Record (NAVSUP Form 1292) as a summary document instead of obtaining individual signatures on a NAVSUP Form 1291. Mass feeding occurs during field training exercises at recruit training centers, schools, brigs, and with groups fed outside the general mess such as picnics, boat crews, etc.

b. **Documenting Mass Feeding In the General Mess on the NAVSUP Form 1292 (Figure 2-12).** The person in charge of the group will use a NAVSUP Form 1292 to record the number of each category of personnel fed at the meal as follows:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Period or Date	Enter current date for that meal.
1st Subtotal Block	Enter the total in the first subtotal block.
Remarks	Write an appropriate statement such as "mass feeding - school" or "mass feeding - picnic."
First Signature line	Print and sign name, grade or rate, and social security number.

The person in charge of the group presents the completed form to the Master-at-Arms on the serving line. The Master-at-Arms counts the personnel in the group to verify the first subtotal figure. The Master-at-Arms then makes the following annotations:

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<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Remarks	Write "total verified"
Second Signature line	Sign name and grade or rate.

The Master-at-Arms retain the NAVSUP Form 1292 and assembles it with the NAVSUP Form 1291 sheets for that meal.

c. Personnel Not Passing Through the Serving Line. Meals furnished to personnel not passing through the serving line, such as working parties, guard duty, inpatients of the dispensary or hospital, duty food service personnel, prisoner, and/or other personnel will be handled as mass feeding. A person eating individually in these circumstances will sign the NAVSUP Form 1291 and will be excluded from the count on the "Mass Feeding" NAVSUP Form 1292.

A responsible person will be designated in charge of the group and instructed in the proper method of completing the NAVSUP Form 1292. This individual will prepare the form as follows:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Period or Date	Enter current date for that meal.
1st Subtotal Block	Enter the total in the first subtotal block.
Remarks	Write an appropriate statement such as "working parties," "inpatients of the dispensary/hospital," "duty food service personnel," "prisoner," or "outing personnel."
First Signature line	Sign name, grade or rate, and social security number.

The responsible person designated in charge of the group presents the completed form to the general mess recordskeeper as soon as possible after the meal, but no later than the following morning.

The general mess recordskeeper will check for errors in completing the form and will make checks as required to verify the total. The recordskeeper will then make the following annotations:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Remarks	Write "checked."
Second Signature line	Sign name and grade or rate.

d. Meals Furnished By a General Mess to Inpatient Personnel in Hospitals and Dispensaries. This paragraph applies when there is no hospital mess being operated. Meals furnished to inpatient personnel in hospitals and dispensaries will be furnished on a NAVSUP Form 1292 as personnel not passing through the serving line. The person designated as the authorized representative of the hospital or dispensary will prepare and sign a daily NAVSUP Form 1292 (same as sub para. c). When more than one authorized representative supervises the different meals, each will initial the subtotal for the meal supervised and sign on the first signature line.

The authorized representative will ensure the Food Service Officer receives the completed daily NAVSUP Form 1292 no later than the following morning. The general mess recordskeeper

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will check for errors in the completed form. The recordskeeper will sign the second signature line and ensure the NAVSUP Form 338 reflects these additional meal totals for ration credit computation.

2304 RECAPITULATION OF MEAL RECORD (NAVSUP FORM 1292) USED AS A DAILY MEAL SUMMARY

1. GENERAL. A NAVSUP Form 1292 will be used to summarize the ration credit total each day as indicated by Figure 2-13. An original and one copy will be prepared.

2. RESPONSIBILITIES AND DOCUMENT PREPARATION.

a. Master-at-Arms. Immediately after securing the serving line, the Master-at-Arms will assemble the NAVSUP Form 1291s in sequence by category of personnel fed. The Master-at-Arms will determine the number of signatures for each category. Figures for breakfast, lunch, dinner, and night/other will be included on the same form. Do not prepare a separate NAVSUP Form 1292 for each meal. The Master-at-Arms will make the following annotations:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Period or Date	Enter the current date.
Breakfast, Lunch, Dinner, Night/Other	Enter the numbers in the appropriate blocks.
1st Subtotal Block	Add all categories of personnel for each meal and enter this total number.
First Signature Line	After the dinner meal, sign on the first signature line and deliver the completed form to the general mess office where the required entries will be made. When more than one Master-at-Arms supervise meals during the day, each will initial the subtotal(s) for the meal(s) supervised. All of the Master-at-Arms personnel supervising a meal during the day will sign on the first signature line of the NAVSUP Form 1292.

b. General Mess Cashier. The general mess cashier computes and enters the appropriate total number of meals in the "cash sales" (include contract personnel) block of the NAVSUP Form 1292. The general mess cashier will annotate the form as follows:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Period or Date	Enter the current date.
Cash Sales (Include Contract Personnel)	Enter the numbers in the appropriate blocks.
Second Signature Line	Sign on the second signature line. When more than one general mess cashier collects money during the day, each cashier will initial the "cash sales" block for the meals they collect money. All general mess cashiers collecting money during the day will sign on the second line of the daily NAVSUP Form 1292. The entry beside the "cash sales"

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block will include all general mess meals sold. This includes meals for which cash was collected before admission to the serving line and meals sold on a credit basis.

These entries should agree with:

(1) Meals sold for cash recorded on the Cash Meal Payment Book (DD Form 1544) sheets (see para. 2201-1b);

(2) Signatures recorded on the Meal Signature Record (NAVSUP Form 1291) (see para. 2303-3) for contract food service personnel.

c. Food Service Recordskeeper. The general mess recordskeeper will audit the forms used by the Master-at-Arms and verify the head count. Contract food service personnel will sign the NAVSUP Form 1291 and the head count will be included opposite the cash sales (include contract personnel) block of the NAVSUP Form 1292. The recordskeeper should audit both forms and coordinate required corrections with the person responsible for the error. Both will initial the correction.

The recordskeeper will then make the following annotations on the NAVSUP Form 1292:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
2nd Subtotal	"1st subtotal" + "cash sales (include contract personnel)."
Personnel Not Passing Through Serving Line	Enter the total of each category of personnel not passing through the serving line. Assemble the NAVSUP Form 1291 sheets and/or the NAVSUP Form 1292 used to document the personnel not passing through the serving line and attach them to the daily summary NAVSUP Form 1292. This allows the monthly records to include these numbers in the appropriate totals for the different categories of personnel.
Grand Total	"2nd subtotal" + "Personnel not passing through serving line."
Ration Credit	"Grand totals" x "appropriate conversion factors."
Total Credit	Add the ration credits for all meals and enter the total in the "total credit" block (round to the nearest whole ration).
Third Signature Line	Sign on the third signature line after all computations have been checked.

The recordskeeper then enters the numbers of meals sold for cash and Rations-In-Kind meals fed for each meal on the NAVSUP Form 338 (Figure 2-14).

NOTE: The recordskeeper must include the numbers of personnel not passing through the serving line in the appropriate blocks of the NAVSUP Form 338. Entries on the NAVSUP Form 338 will be made as follows:

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<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
(1) Day of Mo.	Enter the appropriate day of the month.
(2) B	Actual number of meals sold for cash as recorded on the NAVSUP Form 1292 (cash sales (include contract personnel) block), breakfast column.
(3) L	Actual number of meals sold for cash as recorded on the NAVSUP Form 1292 from the (cash sales (include contract personnel) block), lunch column.
(4) D	Actual number of meals sold for cash as recorded on the NAVSUP Form 1292 from the (cash sales (include contract personnel) block), dinner column.
(5) N	Actual number of meals sold for cash as recorded on the NAVSUP Form 1292 from the (cash sales (include contract personnel) block), night/other column.
(6) Daily	Column (2) x .20 + column (3) x .40 + column (4) x .40 + column (5) x (if breakfast meal .20, if dinner meal .40). (Do not round this value).
(7) B	Actual number of meals fed - Rations-In-Kind as recorded on the NAVSUP Form 1292 (1 st subtotal block), breakfast column.
(8) L	Actual number of meals fed - Rations-In-Kind as recorded on the NAVSUP Form 1292 (1 st subtotal block), lunch column.
(9) D	Actual number of meals fed - Rations-In-Kind as recorded on the NAVSUP Form 1292 (1 st subtotal block), dinner column.
(10) N	Actual number of meals fed - Rations-In-Kind as recorded on the NAVSUP Form 1292 (1 st subtotal block), night/other column.
(11) Daily	Column (7) x .20 + column (8) x .40 + column (9) x .40 + column (10) x (if breakfast meal .20, if dinner meal .40). (Do not round this value).
(12) RIK/Cash Sales	Column (6) + Column (11) (round to the nearest whole ration).
(13) Cumulative Total	Column (12) + the previous day's entry in Column (13).

3. DISTRIBUTION. The Food Service Officer will retain the original (NAVSUP Forms 1291s and 1292s supporting daily summary NAVSUP Form 1292 attached) for use in preparing the monthly NAVSUP Form 1292.

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2305 RECAPITULATION OF MEAL RECORD (NAVSUP FORM 1292) USED AS A MONTHLY SUMMARY

1. PREPARATION. At the end of each month, the Food Service Officer will prepare a monthly NAVSUP Form 1292 summary (Figure 2-15). This document will summarize information from the daily NAVSUP Form 1292s as follows:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Period or Date	Enter month and year.
Breakfast, Lunch, Dinner, blocks by categories.	Enter the summary numbers in the appropriate Night/Other
1st Subtotal Block	Add all of the categories of personnel of each meal and enter this total number.
Cash Sales(Include Personnel)	Enter the summary numbers in the appropriate Contract blocks.
2nd Subtotal	"1st subtotal" + "cash sales (include contract personnel)."
Personnel Not Passing Through Serving Line	Enter the summary numbers in the appropriate blocks.
Grand Total	"2nd subtotal" + "Personnel not passing through serving line."
Ration Credit	"Grand totals" x "appropriate conversion factors."
Total Credit	Add the ration credits for all meals and enter the total in the "total credit" block (round to the nearest whole ration).

The Leading Culinary Specialist and the recordskeeper will sign the first signature line of the 1292 monthly recapitulation. The Food Service Officer will sign the second line.

2. ROUNDING DIFFERENCES. Using daily rounding procedures may cause disagreement between the "total credit" block on the monthly NAVSUP Form 1292 and the ration credits claimed in the "cumulative total" column of the NAVSUP Form 338. When this occurs, use the figure most advantageous to the general mess after making adjustments as follows:

a. When the "total credit" on the monthly NAVSUP Form 1292 is less than the "cumulative total" (column 13) of the NAVSUP Form 338, adjust the figure on the monthly NAVSUP Form 1292 as follows:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Total Credit	Adjust this value to agree with the NAVSUP Form 338 figure.
Remarks	Include an explanation for the adjustment. Reflect the increase as "Navy Regular" on NAVSUP Form 1359.

b. When the "total credit" figure on the monthly NAVSUP Form 1292 is greater than the "cumulative total" (column 13) of the NAVSUP Form 338, the figure contained on the monthly

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NAVSUP Form 1292 and the remarks section of the NAVSUP Form 338 will be noted accordingly.

NOTE: The variation of ration credits due to daily rounding between the monthly NAVSUP Form 1292 and the NAVSUP Form 338 will not exceed (plus or minus) thirteen (13) credits per month.

3. **SUBMISSION TO AN AUDIT BOARD.** The Food Service Officer will submit records used to obtain monthly ration credit figures to an audit board on a monthly interval based on command procedures. The Food Service Officer will assemble the monthly records and supporting documents in an orderly fashion. The monthly records and supporting documents include:

- a. General Mess Control Record (NAVSUP Form 338);
- b. General Mess Summary Document (NAVSUP Form 1359);
- c. Monthly Recapitulation of Meal Record (NAVSUP Form 1292);
- d. Cash Meal Payment (DD Form 1544) Sheets used during the month;
- e. Daily Recapitulation of Meal Record (NAVSUP Form 1292) Sheets used during the month;
- f. All supporting Meal Signature Record (NAVSUP Form 1291) Sheets used during the month; and
- g. Any other documents supporting the daily ration credit figures.

2306 RESPONSIBILITIES

1. **FOOD SERVICE OFFICER/LEADING CULINARY SPECIALIST.** Their responsibilities include:

- a. Managing and monitoring the head count procedures;
- b. Training personnel to perform assigned duties;
- c. Ensuring only authorized personnel receive rations-in-kind at government expense; and,
- d. Preparing and submitting required records and reports to the audit board.

2. **MASTER-AT-ARMS.** The Master-at-Arms responsibilities include:

- a. Determining the eligibility of personnel passing through the serving line to eat in the general mess;
- b. Requiring each person to show a valid meal pass and military identification card (this procedure will ensure that only persons entitled to rations-in-kind eat meals at government expense);
- c. Obtaining signatures and legible meal pass numbers on the NAVSUP Form 1291;
- d. Assisting the general mess cashier in obtaining signatures on DD Form 1544 sheets for cash sales;
- e. Receiving the NAVSUP Form 1292 from a group's supervisor for mass feeding in the general mess, counting the number of personnel in the group as they enter the serving line,

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verifying the total number of personnel in mass feeding and entering "total verified" in the "remarks" block when signing the second signature line of the form;

f. Preparing a daily NAVSUP Form 1292 that summarizes the information in the supporting documents; and,

g. Ensuring that no food is removed from the mess decks and taken out of the galley with the exception of box lunches (hot or cold) which by design are to be eaten offsite.

3. GENERAL MESS RECORDSKEEPER. The general mess recordskeeper verifies the entries made on the NAVSUP Form 1292 by the Master-at-Arms personnel and general mess cashiers, and makes the entry on the form for personnel not passing through the serving line. The recordskeeper will:

a. Verify totals of each type for category of personnel listed;

b. Check cash sales figures and ensure the number of meals sold for cash includes credit sales;

c. Ensure the NAVSUP Form 1292 for duty food service personnel does not include personnel receiving BAS;

d. Check meals requested and furnished for other types of personnel not passing through the serving line and ensure the assigned personnel complete the required forms;

e. Ensure the number of signatures from contract food service personnel on the NAVSUP Form 1291 does not exceed the number of personnel on duty during the meal;

f. Report problems to the Food Service Officer for corrective action; and,

g. Make required corrections to personnel counts, coordinating the corrections with the person making the errors.

2307 AUDIT BOARD PROCEDURES

1. COMPOSITION. The Commanding Officer of the activity will appoint personnel to an audit board to review records and procedures of the general mess. The audit board will consist of one to three individuals, not associated with the food service operation. One of the individuals will be a subject matter expert in food service operations. Members of the audit board must be officers, civilian employees of appropriate grade, or enlisted E7 – E9. The audit board will convene at the activity being reviewed.

2. RESPONSIBILITY. The audit board is responsible for ensuring compliance with procedures contained in this publication, the checklists contained in Appendix I, the validation of signature head count totals, and the verification of monthly ration credit totals.

3. MONTHLY REVIEW OF PROCEDURES. The audit board will conduct a thorough review of head count procedures at least once each month. The audit will ensure the command maintains required controls over the issue and recall of the meal passes and the command provides the required security for on hand supplies of unused meal passes.

The audit board will check controls for the issue and recall of meal passes by selecting a random sample of 25 meal pass numbers from the NAVSUP Form 1291 sheets during the current review period. The meal pass numbers will include tenant activities using the host command's general mess.

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The audit board will conduct a similar review for a small number of personnel in a leave status. This audit will determine if the meal passes were recalled prior to the personnel departing on leave.

The audit board will observe procedures used during a meal to review compliance with regulations. Specific procedures to observe include determining eligibility of personnel for Rations-In-Kind, determining proper places for cash sales, obtaining legible signatures from personnel, and documenting any mass feeding of groups.

4. **AUDIT OF RATION CREDIT TOTALS.** The purpose of the audit of ration credit totals is to verify daily ration credit figures and to ensure all monthly forms used to record ration credit totals are in agreement. The audit of ration credit totals may be conducted monthly or as required by local command procedures.

The audit board will first review the daily NAVSUP Form 1291, the DD Form 1544 sheets, and NAVSUP Form 1292. The total number of ration credits for each category of personnel on the daily documents should agree with the daily summary NAVSUP Form 1292. The audit board will then review the month's daily summary NAVSUP Form 1292 documents. The total number of ration credits for each category of personnel on the daily documents should agree with the daily summary NAVSUP Form 1292.

The audit board will review the month's daily summary NAVSUP Form 1292 documents. The total number of ration credits should agree with the monthly NAVSUP Form 1292 prepared for the audit board by the Food Service Officer.

The audit board will then review the following records to ensure the monthly total ration credit figures are in agreement:

- a. Monthly NAVSUP Form 1292;
- b. Monthly NAVSUP Form 338; and,
- c. Monthly NAVSUP Form 1359.

Accommodations for rounding errors will be accounted for following the procedures outlined in para. 2305-2. The audit board will make any required corrections, reconcile the corrections with the Food Service Officer (the Food Service Officer will initial the changes and sign the monthly NAVSUP Form 1292). The audit board will provide the signed original monthly NAVSUP Form 1292 document to the Food Service Officer along with the daily summary NAVSUP Form 1292s. All audited NAVSUP Form 1291's may be destroyed at this time.

5. **REPORTS TO THE COMMANDING OFFICER.** The audit board will make a summary report of audit findings to the Commanding Officer after conducting each audit. The report will include a statement citing compliance with procedures and directives or the report will state otherwise. Problems in meal pass control, determining eligibility for personnel in the serving line, or documenting mass feeding will be reported when discovered. The audit board will retain the summary report after the Commanding Officer's review, and forward one copy to the activities Food Service Officer. The summary report and the working papers used to develop the report will be retained for one year.

If any individual discovers personnel on BAS eating meals at government expense, the individual must take appropriate action to properly document the offense. A report will be made to the Commanding Officer of the command to which the individual is attached for appropriate action.

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6. REPORTS TO THE SUPPORT SERVICES DIRECTORATE, FOOD SERVICE DIVISION (NAVSUP 51). The Food Service Officer will submit corrected reports and returns resulting from audits of ration credit totals. Follow the procedures contained in para. 7006 for submitting corrected reports and returns to NAVSUP 51

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MEAL SIGNATURE RECORD (NAVSUP FORM 1291)

MEAL SIGNATURE RECORD (4061)
NAVSUP FORM 1291 (REV. 2-72)

DATE: 30 JUN 03

SHEET NO: 0001

SIGNATURE (First initial and last name)	MEAL PASS NUMBER	COMMAND/UNIT	SIGNATURE (First initial and last name)	MEAL PASS NUMBER	COMMAND/UNIT
E. Conn	B703511		J. Keenan	B703359	
C. Addonio	B703515		B. Fyfe	B703406	
R. Abraham	B703499		W. Fitzpatrick	B273596	
B. Eng	B703467		F. Taveling	B703491	
D. Vinton	B703516		J. Zucco	B703399	
A. E. Webb	B703522		J. Spring	B703549	
H. Andrews	B703343		D. Brown	B703330	
B. Johnson	B703496		N. Edwards	B703500	
B. Smith	B703466		A. Hurler	B703594	
D. Johnson	B703512		A. Johnson	B703506	
B. Miller	B703427		E. Miller	B703393	
D. Ring	B703374		J. Miller	B703421	
V. Blackwell	B703573		J. Valer	B703595	
T. Caldwell	B703318		W. Johnson	B703449	
G. Williams	B703467		H. Howell	B703410	
C. Minor	B703459		S. Diga	B703339	
K. Pinsky	B703575		H. Bondia	B703383	
P. Graham	B703429		E. No longer	B703552	
J. Baker	B703518		J. Faltstad	B703460	
L. Murphy	B703301		J. Hayes	B7034	
J. Hartman	B703482		C. Bass	B703572	
P. Gray	B703509		E. Jones	B703461	
A. Williams	B703553		C. Bridgeway	B703569	
J. Brown	B703522		M. Muehmal	B703447	
R. Ross	B703437		R. Watts	3368	

1/4 0104-04-8301

Figure 2-11

NAVSUP P-486 - Food Service Management

DOCUMENTING MASS FEEDING ON THE RECAPITULATION OF MEAL RECORD (NAVSUP FORM 1292)

RECAPITULATION OF MEAL RECORD (4061)		29 JUN 03			
NAVSUP FORM 1292 (REV. 3-78)		BREAKFAST	LUNCH	DINNER	NIGHT/OTMER
NAVY	REGULAR				
	RESERVE				
	ROTC				
	CADETS				
MARINE CORPS	REGULAR				
	RESERVE				
ARMY	REGULAR				
	RESERVE				
	NATIONAL GUARD				
COAST GUARD					
CIVILIAN APPLICANTS					
AIR FORCE	REGULAR				
	NATIONAL GUARD				
FOREIGN					
OTHER					
<div style="border: 1px solid black; padding: 5px;"> Person in charge of the group will write an appropriate statement indicating the reason for mass feeding and sign in the first signature line. </div>					
<div style="border: 1px solid black; padding: 5px;"> Total number is group being fed under mass feeding. </div>					
<div style="border: 1px solid black; padding: 5px;"> The Master-at-Arms will count the personnel in the group to verify the first subtotal figure and write "Total Verified." </div>					
<div style="border: 1px solid black; padding: 5px;"> GRAND TOTAL </div>					
CONVERSION FACTOR			20%	40%	
RATION CREDIT					
REMARKS		" MASS FEEDING - SCHDOL " " TOTAL VERIFIED "			
STATION AUDIT BOARD					
The undersigned certify the above to be, for the period specified, an accurate recapitulation of enlisted dining facility meals received for.					
SIGNATURE AND RANK, RATE, OR GRADE					
<i>J.M. Scholtz</i>					
I.M. SCHOLTZ, OMC, USN					
SIGNATURE AND RANK, RATE, OR GRADE					
<i>J.M. MAA</i>					
I.M. MAA, BMA2, USN					
SIGNATURE AND RANK, RATE, OR GRADE					

Figure 2-12

NAVSUP P-486 - Food Service Management

DOCUMENTING DAILY MEAL SUMMARY ON THE RECAPITULATION OF MEAL RECORD (NAVSUP FORM 1292)

RECAPITULATION OF MEAL RECORD (4061)		PERIOD OR DATE			
NAVSUP FORM 1292 (REV. 3-76)		30 JUN 03			
CATEGORY OF PERSONNEL		BREAKFAST	LUNCH	DINNER	NIGHT/OTHER
NAVY	REGULAR	6	9	8	
	RESERVE				
	NOTC				
	CADETS				
MARINE CORPS	REGULAR	42	34	19	
	RESERVE				
ARMY	REGULAR	9	13	11	
	RESERVE				
	NATIONAL GUARD				
COAST GUARD					
CIVILIAN APPLICANTS					
AIR FORCE	REGULAR				
	NATIONAL GUARD				
FOREIGN					
OTHER (Specify)					
TAR		2	2	2	
1ST SUBTOTAL		59 ^{ABW}	58 ^{ABW}	40 ^{KAT}	
CASH SALES (INCLUDE CONTRACT PERSONNEL)		26	135	114	
2ND SUBTOTAL		85	193	154	
PERSONNEL NOT PASSING THROUGH SERVING LINE		12	12	12	
GRAND TOTAL		97	205	166	
CONVERSION FACTOR		20%	40%	40%	% APPLICABLE
RATION CREDIT		19.40	82.00	66.40	
REMARKS					TOTAL CREDIT
					167.80
STATION AUDIT BOARD					
The undersigned certify the above to be, for the period specified, an accurate recapitulation of enlisted dining facility meals received for.					
SIGNATURE AND NAME, RATE OR GRADE		SIGNATURE AND NAME, RATE OR GRADE			
P. B. Williams SK1		K. A. Treadwell DK2			
SIGNATURE AND NAME, RATE OR GRADE		SIGNATURE AND NAME, RATE OR GRADE			
T. W. Carlos MS3					
SIGNATURE AND NAME, RATE OR GRADE		SIGNATURE AND NAME, RATE OR GRADE			
F. M. Jones MS2					
S/N 0108-LF-501-2920 © U.S. Government Printing Office: 1988-505-007/90739 2-1					

When more than one Cashier supervises meals during the day, each will initial the subtotal(s) for the meal(s) supervised.

Figure 2-13

NAVSUP P-486 - Food Service Management

POSTING RATIIONS FROM THE DAILY SUMMARY (NAVSUP FORM 1292) TO THE GENERAL MESS CONTROL RECORD (NAVSUP FORM 338)

FB4120001 TIME: 21:27

NAVSUP FORM 338

** GENERAL MESS CONTROL RECORD (NAVSUP FORM 338) ***
 BDF 5.38 SUPPLEMEN

GENERAL MESS CONTROL RECORD (4061)
 NAVSUP FORM 338 (REV. 11-84)

FROM (Name of Ship or Station) NAVAL STATION DUARTE COMMANDING OFFICER NAVAL STATION DUARTE
 GENERAL MESS

DAY OF MO (1)	MEALS SOLD FOR CASH					MEALS FED - RATIONS IN KIND					RATION CREDIT	
	B	L	D	N	DAILY	B	L	D	N	DAILY	DAILY	CUMULATIVE
	20%	40%	40%	20/40%	(6)	20%	40%	40%	20/40%	(11)	(12)	TOTAL
	(2)	(3)	(5)	(5)		(7)	(8)	(9)	(10)			(13)
BF JUN												2119
BQ 20	0	29	0	0	13.05	0	74	0	52	54.10	67	2186
BQ 21	0	30	0	1	13.90	0	67	0	49	49.75	64	2250
AR 22	8	29	2	0	14.00	50	164	111	0	120.00	134	2384
AR 23	11	23	2	0	12.20	82	101	115	0	102.80	115	2499
AR 24	11	25	2	0	13.00	69	104	102	0	96.20	109	2608
AR 25	15	38	1	0	18.60	74	106	123	0	106.40	125	2733
AR 26	7	23	2	0	11.40	37	130	75	0	89.40	101	2834
BQ 27	0	4	0	1	2.20	0	74	0	65	59.30	62	2896
BQ 28	0	10	0	0	4.50	0	80	0	71	64.40	69	2965
AR 29	10	30	0	0	14.00	70	118	121	0	109.60	124	3089
A 30	26	35	14	0	24.80	71	170	152	0	143.00	168	3257
TOTALS												3257

ADJUSTMENT FORMULA 20% 0% 40%
 CREDIT FORMULA 45% 55%
 ALLOWANCE 1 - 99
 DISCOUNT 100 - 149

RECAPITULATION OF MEAL RECORD (4061) 30 JUN 03

CATEGORY OF PERSONNEL	BREAKFAST	LUNCH	DINNER	NIGHT/OTHER
REGULAR	6	9	9	
RESERVE				
NOTE				
CADRETS				
REGULAR	42	34	19	
RESERVE				
REGULAR	9	13	11	
RESERVE				
NATIONAL GUARD				
COAST GUARD				
CIVILIAN APPLICANTS				
REGULAR				
NATIONAL GUARD				
FOREIGN				
OTHER (Specify)	TAR	2	2	2
1ST SUBTOTAL	59 ^{POW}	58 ^{POW}	40 ^{POW}	
CASH SALES (INCLUDE CONTRACT PERSONNEL)	26	135	114	
2ND SUBTOTAL	85	193	154	
PERSONNEL NOT PASSING THROUGH SERVING LINE	12	12	12	
GRAND TOTAL	97	205	166	
CONVERSION FACTOR				
RATION CREDIT	19.40	82.00	66.40	
REMARKS				TOTAL CREDIT
				167.80

STATION AUDIT BOARD

The undersigned certify the above to be, for the period specified, an accurate recapitulation of enlisted dining facility meals received for:

P. D. Williams SK1 *K. A. Treadwell DK**
T. W. Carlas MS3
F. M. Jones MS2

S/N D108-LP-501-2920 U.S. Government Printing Office: 1988-303-00790129 1-1

Total rations for the day must be the same

Figure 2-14

NAVSUP P-486 - Food Service Management

DOCUMENTING MONTHLY SUMMARY OF MEALS ON THE RECAPITULATION OF MEAL RECORD (NAVSUP FORM 1292)

F84222001 TIME: 18:47 *** MONTHLY RECAPITULATION OF MEAL RECORD (NAVSUP FORM 1292) *** DATE 01 JUL 03 IGE: 1

RECAPITULATION OF MEAL RECORD (4061) | PERIOD OR DATE
 NAVSUP FORM 1292 (REV. 3-75) MESS: GENERAL MESS 1 JUN 03 - 30 JUN 03

CATEGORY OF PERSONNEL		BREAKFAST	LUNCH	DINNER	NIGHT/OTHER
NAVY	REGULAR	1380	2586	449	81
	RESERVE	48	27		
	ROTC				
	CADETS				
MARINES	REGULAR	61	581	98	57
	RESERVE				
ARMY	REGULAR		101	72	42
	RESERVE				
NATIONAL GUARD					
COAST GUARD					
CIVILIAN APPLICANTS					
AIR FORCE	REGULAR				
	NATIONAL GUARD				
FOREIGN					
OTHER	TAR	6	6	6	
(Specify)	OTHER				
1ST SUBTOTAL		1495	3301	625	180
CASH SALES (INCLUDE CONTRACT PERSONNEL)		708	1866	878	46
2ND SUBTOTAL		2203	5167	1503	226
PERSONNEL NOT PASSING THROUGH SERVING LINE		12	126	12	
GRAND TOTAL		2215	5293	1515	226
CONVERSION FACTOR					
RAYON CREDIT		443.00	2117.20	606.00	90.40
REMARKS					TOTAL CREDIT
TOTAL CREDIT ADJUSTED BY 4 TO AGREE WITH THE NAVSUP FORM 338.					3256.60
STATION AUDIT BOARD					
The undersigned certify the above to be, for the period specified, an accurate recapitulation of general mess meals received for.					
SIGNATURE AND RANK, RATE, OR GRADE					
<i>F. H. Jones</i>					
SIGNATURE AND RANK, RATE, OR GRADE					
<i>S. A. Runtz, MSC</i>					
SIGNATURE AND RANK, RATE, OR GRADE					
<i>W. B. Ellis, EALS</i>					
S/N 0108-LF-501-2920		* U.S. G.P.O. 1983-605-010:8619			

Figure 2-15

PART E: RATION CREDIT DETERMINATION AFLOAT

2400 AFLOAT RATION CREDIT DETERMINATION

1. **DAYS AT SEA.** Days at sea include the day of leaving and the day of returning to port. The time of departure or return does not matter. Take ration credit for all enlisted personnel entitled to Rations-In-Kind in the general mess plus ration credits obtained by converting meals sold for cash to rations.
2. **DAYS INPORT.** Inport means at berth or at anchor in ports located in the United States or overseas when liberty is granted. Take ration credit only for meals fed, except for the day of leaving and the day of returning to port as mentioned above.
3. **SIMULATED AT SEA EXERCISES.** Take full ration credit for all enlisted personnel aboard ship entitled to Rations-In-Kind during days of simulated at sea exercises inport; for example, fast cruise, general quarters, engineering casualty control drills (ECCs).
4. **CROSSING THE INTERNATIONAL DATELINE.** Adjust ration allowances to compensate for the change in the calendar day resulting from crossing the 180th meridian. When time is set back one day in crossing from the west (Japan) to the east (United States), take ration credits for the extra day and create the menu for the (gained day) in the FSM system (discussed in Appendix A). When the time is advanced one day in crossing from the east (United States) to the west (Japan), do not take ration credits for the lost day.

2401 RATIONS ALLOWED NUMBER

1. **EXECUTIVE OFFICER OR PERSONNEL OFFICER.** The Executive Officer or the Personnel Officer will provide a copy of the daily muster report to the Food Service Officer. Discussions concerning scheduled visits or evolutions effecting the number of rations allowed should be included for planning purposes.

When rations for foreign or other types of personnel are included (including TAR's), the Food Service Officer will be advised to allow completion of certification when required. The Food Service Officer should be advised of any significant changes to the number of personnel entitled to subsist from the general mess.

2. **FOOD SERVICE OFFICER.** The Food Service Officer should use the ship's daily muster report and other information provided by the Executive Officer or Personnel Officer to:
 - a. Plan the quantities of food required on the following day based on the number of personnel expected.
 - b. Prepare certifications as required and arrange to complete and sign the certification prior to the departure of the personnel involved.
 - c. The ship's daily muster reports should be used to prepare a summary document of the rations allowed for the monthly or accounting period General Mess Summary Document (NAVSUP Form 1359) (discussed in Chapter 7).

2402 ACCURATE COUNTING

1. **INPORT/UNDERWAY.** Ensure an accurate count of all personnel consuming meals from the general mess is taken inport/underway, using a mechanical counting device. Accurate head

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counts preclude food waste, provide historical information when planning endurance loading, and serve as a critical input during menu preparation. Additionally, inport/underway, accurate head counts serve as the basis for recording the daily ration credit.

2. **SPECIAL EVENTS.** An accurate count of all types of personnel eating meals at barbecues, cookouts, picnics and other special events supported by the general mess ensures appropriate ration credits will be taken. The Food Service Officer will:

- a. Review the appropriate ration credits;
- b. Review and sign the appropriate documents to ensure all food items used were included in the daily issue documents to the general mess;
- c. Ensure an accurate number of personnel attending the event was included in the appropriate column(s) of the NAVSUP Form 338; and,
- d. Ensure that monies for enlisted rations (Subsistence Appropriation Funds) are not used to fund or subsidize other special events such as change of commands, retirements, and receptions. Special events such as these should be funded by relieving officers, retirees or through use of Official Representation Funds (ORF), following procedures as outlined in Naval Supply Procedures NAVSUP Pub P-485, Volume 1, para 3456. Use of Subsistence Appropriation Funds to fund or defray the cost of these events are strictly prohibited.

3. **OFFICIAL REPRESENTATION FUNDS.** Guidelines for use of Official Representation Funds (ORF) are contained in SECNAVINST 7042.7J as well as NAVSUP Pub P-485, Volume 1, para 3456. Paragraph 6 of SECNAVINST 7042.7J states "In the Department of the Navy, Official Representation Funds are to be used only to maintain the standing and prestige of the United States." This includes the hosting of official functions and the presentation of command mementos. The scope of functions, including the size, cost, and number of guests invited, should be held to a minimum and commensurate with the occasion. The authorization or sub-authorization holder will personally approve each function and be held accountable for the propriety of each expenditure. Enclosure (1) of SECNAVINST 7042.7J is a listing of Department of Defense officials who are eligible for official courtesies on official visit to the field. Enclosure (2) of the instruction outlines the procedures for requesting funds or exceptions. Enclosure (3) is a sample voucher and expense documentation sheet. It is recommended that you carefully read and understand the policies in SECNAVINST 7042.7J before submitting a request for this funding. A detailed listing of obligations or expenditures in which ORF will not be incurred is also contained in this instruction.

2403 RECORDING AFLOAT RATION CREDIT

1. **DAILY MUSTER REPORT.** The daily muster report will include the total number of personnel assigned (less personnel on leave, TAD/TDY, unauthorized absentees, CS's and FSA's assigned to the private mess, etc.). This number should include enlisted members on Temporary Afloat Assignment (TAA) status who are receiving BAS with a deduction from pay for meals served while on TAA status and are treated as RIK for food service accounting purposes. The muster report informs the Food Service Officer of the total-number of enlisted personnel allowed entitled to Rations-In-Kind. The following three paragraphs discuss recording rations on the General Mess Control Record (NAVSUP Form 338) for afloat activities.

2. **RATIONS SOLD FOR CASH.** Meals sold for cash are recorded on the Cash Meal Payment Book (DD Form 1544) Sheets in accordance with para. 2201-1b and meals sold on a credit basis are recorded on the Sale of General Mess Meals (NAVSUP Form 1046) in accordance with

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para. 2201-2b (Figure 2-16). Each day, the total number of meals that were sold for cash or on a credit basis, as recorded on the DD Form 1544 and NAVSUP Form 1046, will be added and recorded in columns (2) through (6) of the NAVSUP Form 338 as follows:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
(1) Day of Mo.	Enter the appropriate day of the month.
(2) B	Actual number of breakfast meals sold for cash and credit as recorded on the DD Form 1544 and NAVSUP Form 1046.
(3) L	Actual number of lunch meals sold for cash and credit as recorded on the DD Form 1544 and NAVSUP Form 1046.
(4) D	Actual number of dinner meals sold for cash and credit as recorded on the DD Form 1544 and NAVSUP Form 1046.
(5) N	Actual number of night meals sold for cash and credit as recorded on the DD Form 1544 and NAVSUP Form 1046.
(6) Daily	Column (2) x .20 + column (3) x .40 + column (4) x .40 + column (5) x (if breakfast meal .20, if dinner meal .40). (Do not round this value.)

NOTE: When the Officers' mess subsists out of the general mess on a continuous basis, all Officer ration credits will be taken for all three meals on full days at sea. On the day of entering or leaving port, partial ration credit will be taken for the meals served at sea only. Inport meals are not part of the full ration credit that is taken at sea.

3. RATIONS-IN-KIND

a. Inport. Take ration credit only for meals fed, except for the day of leaving and the day of returning to port as mentioned in para. 2400-2. This value is what is entered on the NAVSUP Form 1090 by the watch captain (Figure 2-17). Ensure these rations are only Rations-In-Kind and do not include rations sold for cash.

NOTE: Subtract rations sold for cash or credit (as recorded on the NAVSUP Form 1046 and DD Form 1544) from the actual rations fed from the NAVSUP Form 1090 if they are included. (Figure 2-17). Enter this number on the General Mess Control Record (NAVSUP Form 338) and compute total ration credits for each day for meals fed under the Rations-In-Kind columns as follows:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
(7) B	Actual number of meals fed for breakfast as recorded on the NAVSUP Form 1090. Do not include meals sold for cash.
(8) L	Actual number of meals fed for lunch as recorded on the NAVSUP Form 1090. Do not include meals sold for cash.
(9) D	Actual number of meals fed for dinner as recorded on the NAVSUP Form 1090. Do not include meals sold for cash.

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- (10) N Actual number of meals fed for the night meal as recorded on the NAVSUP Form 1090. Do not include meals sold for cash.
- (11) Daily $\text{Column (7) } \times .20 + \text{column (8) } \times .40 + \text{column (9) } \times .40 + \text{column (10) } \times (\text{if breakfast meal } .20, \text{ dinner meal } .40)$. (Do not round this value).

b. At Sea. Take ration credit for all enlisted personnel entitled to Rations-In-Kind in the general mess as reported in the daily muster report. This number should include enlisted members on Temporary Afloat Assignment (TAA) status who are receiving BAS with a deduction from pay for meals served while on TAA status and are treated as RIK for food service accounting purposes. Enter this number on the General Mess Control Record (NAVSUP Form 338) (Figure 2-18) and compute total ration credits for each day for meals fed under the Rations-In-Kind columns as follows:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
(7) thru (9) B, L, D	Total number of enlisted personnel entitled to Rations-In-Kind as reported on the daily muster report.
(10) N	Leave blank.
(11) Daily	Enter the total number of enlisted personnel entitled to Rations-In-Kind as reported on the daily muster report.

2404 FEEDING SHIPS' CREWS IN OTHER GENERAL MESSES

The ship's general mess may close during a shipyard period or tender availability. Request support from the Commanding Officer of the shipyard or tender in advance of the closing date. Arrangements to feed the crew may include the requesting ship providing the shipyard or tender general mess with personnel to support the additional workload.

The requesting ship will furnish the supporting ship galley or shipyard with a memorandum or letter addressing the dates, meals, ration credit totals (Officer, CPO, and enlisted) allowable for transfer from ship to ship or galley to galley. These totals will be included in the rations allowed statement section of the monthly NAVSUP Form 1359. A copy of the memorandum or letter will be maintained by the FSO of the supporting galley and by the FSO of the unit being supported as part of the retained returns in the FSO's accountability file.

Each month the requesting ship will provide a memorandum or letter that summarizes the daily number and type of enlisted personnel aboard during that period. The memorandum letter will include personnel actually aboard and eligible for ration credits. Personnel on leave, temporary additional duty, absent without leave, regular leave, emergency leave, being paid BAS etc., will not count toward the allowed on board total.

This memorandum will assist in formulating a rations allowed amount on the NAVSUP Form 1359 for the activity providing support.

The requesting ship will take ration credit only for meals furnished by their general mess. The shipyard or tender will take ration credit on their NAVSUP Form 1359 for the meals their activity furnishes to the requesting ship's crew.

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File documents used to support the rations allowed figure on the NAVSUP Form 1359 in the retained returns.

NAVSUP P-486 - Food Service Management

POSTING MEALS SOLD FOR CASH TO THE GENERAL MESS CONTROL RECORD (NAVSUP FORM 338)

DD FORM 1544

F84120001 TIME: 20:45

NAVSUP FORM 338

GENERAL MESS CONTROL RECORD (400)
NAVSUP FORM 338 (REV. 11-84)

FROM (Name of Ship or Station) NAVAL STATION DUARTE
GENERAL MESS

DAY OF MO (1)	MEALS SOLD FOR CASH					DAILY (6)
	B (2)	D (3)	N (5)	20/40%		
AR 24	11	25	2	0	0	13.00
AR 25	15	38	1	0	0	18.60
AR 26	7	23	2	0	0	11.40
BO 27	0	4	0	0	0	2.20
BO 28	0	10	0	0	0	4.50
AR 29	10	30	0	0	0	14.00
A 30	26	35	14	0	0	24.80
TOTALS						

ADJUSTMENTS: 40%
STATION CREDIT
DOWN CREDIT

DD FORM 1544

CASH MEAL PAYMENT SHEET

To be completed when the governing organization or dining facility

USS DUARTE (DDG-90)

FOOD CHARGES: 1.20 2.40 2.40 .40

1.20 2.40 2.40 .40

This is a sample of a ship subsisting from a shore facility.

GRADE	NAME	DOLLAR VALUE				GRADE	NAME	DOLLAR VALUE			
		B	L	D	S/C			B	L	D	S/C
CIV	H. Holmes	1.20			.40		BALANCE BROUGHT FORWARD	13.20	16.80	18.00	
CIV	R. Ford	1.20			.40	CIV	J. Williams		2.40		.80
CIV	J. Stevens	1.20			.40	CIV	P. Anderson		2.40		.80
CIV	D. Hamer	1.20			.40	CIV	R. Dixon		2.40		.80
LT	S. Gardner	1.20			.40	CIV	M. Holmes		2.40		.80
ENS	A. Adams	1.20			.40	CIV	S. Hughes		2.40		.80
CIV	T. Little	1.20			.40	LT	R. Walton		2.40		.80
ENS	W. Wilson	1.20			.40	ENS	P. Buddy		2.40		.80
LT	C. Waters	1.20			.40	CIV	W. Sims		2.40		.80
LT	B. Michaels	1.20			.40	CIV	J. Henderson		2.40		.80
ENS	K. Robinson	1.20			.40	CIV	R. Wilson		2.40		.80
CIV	C. Crispin	2.40			.80	LT	P. Mickens		2.40		.80
CIV	A. Toledo	2.40			.80	CIV	P. Fawkes		2.40		.80
LT	J. Young	2.40			.80	TOTAL		13.20	16.80	18.00	4.30
CIV	L. Marks	2.40			.80	TOTAL CHARGES			58.80		19.60
CIV	T. Brown	2.40			.80	CASH (SHORT)				.05	
ENS	S. Allen	2.40			.80	CASH TURNED IN			58.85		19.60
LT	F. Thompson	2.40			.80	REFUNDS					
TOTAL		13.20	16.80		18.00	.05 over due to mischarge					

SIGNATURE OF UNIT COMMANDER OR FOOD SERVICE OFFICER: W.B. Ellis, Ens.
SIGNATURE OF LAST OR ONLY REACCOUNTER: A. Samuelson Smg

SHEET 01

Total number of personnel fed on the NAVSUP 1544 and NAVSUP 1046 should equal the total rations on the NAVSUP ID 229

NAVSUP FORM 1046

ORG.	DATE	PERSONNEL	MEALS	AMOUNT	TOTAL
000001	1985				0.00
000002	1985				0.00
000003	1985				0.00
000004	1985				0.00
000005	1985				0.00
000006	1985				0.00
000007	1985				0.00
000008	1985				0.00
000009	1985				0.00
000010	1985				0.00
000011	1985				0.00
000012	1985				0.00
000013	1985				0.00
000014	1985				0.00
000015	1985				0.00
000016	1985				0.00
000017	1985				0.00
000018	1985				0.00
000019	1985				0.00
000020	1985				0.00
000021	1985				0.00
000022	1985				0.00
000023	1985				0.00
000024	1985				0.00
000025	1985				0.00
000026	1985				0.00
000027	1985				0.00
000028	1985				0.00
000029	1985				0.00
000030	1985				0.00

Figure 2-16

NAVSUP P-486 - Food Service Management

POSTING MEALS FED - RATIONS IN KIND TO THE GENERAL MESS CONTROL RECORD (NAVSUP FORM 338) FOR AFLOAT ACTIVITIES INPORT

FB4120001 TIME: 21:27 *** GENERAL MESS CONTROL RECORD (NAVSUP FORM 338)

GENERAL MESS CONTROL RECORD (4061) BDFA 5.38

NAVSUP FORM 338 (REV. 11-84)

FROM (Name of Ship or Station) GENERAL MESS COMMANDING OFFICER USS DUARTE (DDG 90) (V21111)

DAY DF MO (1)	MEALS SOLD FOR CASH					MEALS FED - RATIONS IN KIND					DAILY (12)
	B 20% (2)	L 40% (3)	D 40% (5)	N 20/40% (5)	DAILY (6)	B 20% (7)	L 40% (8)	D 40% (9)	N 20/40% (10)	DAILY (11)	
BF JUN											
BQ 20	0	29	0	0	13.05	0	74	0	52	54.10	67
BQ 21	0	30	0	1	13.90	0	67	0	49	49.75	64
AR 22	8	29	2	0	14.00	50	164	111	0	120.00	134
AR 23	11	23	2	0	12.20	82	101	115	0	102.80	115
AR 24	11	25	2	0	13.00	69	104	102	0	96.20	109
AR 25	15	38	1	0	18.60	74	106	123	0	106.60	125
AR 26	7	23	2	0	11.40	37	130	75	0	89	
BQ 27	0	4	0	1	2.20	0	74	0	65	59	
BQ 28	0	0	0	0	4.50	0	0	0	71	64	
AR 29	10	30	0	0	14.00	70	118	121	0	109	
A 30	26	35	14	0	24.80	71	170	152	0	143	
TOTALS											

NAVSUP FORM 338

This is sample of an afloat activity.

This total is a combination of meals sold for CASH and RIK.

25 JUN 03 17:59

MEAL	ALLOWED	%	PREDICTED	ACTUAL
BREAKFAST	220	42	100	97
LUNCH	220	93	180	205
DINNER	220	75	110	166
NIGHT			0	

DATE: 25 JUN 03

PREPARED BY: _____

& RECEIVED BY: _____

NAVSUP FORM 1090

TIME	PORTIONS LEFT OVER	ACCEPT-ABILITY (%)	COMMENTS/DISPOSITION OF LEFTOVERS
6:00	4	37	DISCARDED
5:45	6	46	SAVED FOR LUNCH salad bar
6:00	3	64	DISCARDED
6:00	3	41	DISCARDED
6:00	3	71	DISCARDED
5:30	0	30	COOKED TO ORDER
6:30	0	41	COOKED TO ORDER
6:30	0	71	DISCARDED
6:00	0	27	MADE TO ORDER
5:45	2		DISCARDED

Figure 2-17

NAVSUP P-486 - Food Service Management

POSTING MEALS FED – RATIONS IN KIND TO THE GENERAL MESS CONTROL RECORD (NAVSUP FORM 338)

FB4120001 TIME: 21:27 *** GENERAL MESS CONTROL RECORD (NAVSUP FORM 338)

GENERAL MESS CONTROL RECORD (4061) BDF A 5.38
 NAVSUP FORM 338 (REV. 11-84)

FROM (Name of Ship or Station) GENERAL MESS COMMANDING OFFICER
NAVAL STATION DUARTE

DAY OF MO (1)	MEALS FED										RATIONS IN KIND (12)
	MEALS SOLD FOR CASH					MEALS FED - RATIONS IN KIND					
	B 20% (2)	L 40% (3)	D 40% (5)	N 20/40% (5)	DAILY (6)	B 20% (7)	L 40% (8)	D 40% (9)	N 20/40% (10)	DAILY (11)	
BF JUN											
BQ 20	0	29	0	0	13.05	0	74	0	52	54.10	67
BQ 21	0	30	0	1	13.90	0	67	0	49	49.75	64
AR 22	8	29	2	0	14.00	50	164	111	0	120.00	134
AR 23	11	23	2	0	12.20	82	101	115	0	102.80	115
AR 24	11	25	2	0	13.00	69	104	102	0	96.20	109
AR 25	15	38	1	0	18.60	74	106	123	0	106.40	125
AR 26	7	23	2	0	11.40	37	130	75	0	89.40	101
BQ 27	0	4	0	1	2.20	0	74	0	65	59.30	62
BQ 28	0	10	0	0	4.50	0	80	0	71	64.40	69
AR 29	10	30	0	0	14.00	70	118	121	0	109.60	124
A 30	26	35	14	0	24.80	71	170	152	0	143.00	168
TOTALS											

ADJUSTMENTS:
 RATION CREDIT FORMULA 20%/40%
 RATION CREDIT FORMULA 45%/55%
 PERMANENT ALLOWANCE
 PERMANENT ALLOWANCE

Total number of enlisted personnel receiving Rations-In-Kind.

Total number of enlisted personnel receiving Rations-In-Kind/Cash Sales.

Figure 2-18

PART F: RATION SYSTEM ALLOWANCES

2500 GENERAL MESS FINANCIAL MANAGEMENT

1. **GENERAL.** General messes provide high quality meals to authorized personnel. The Food Service Officer maintains financial accountability and control of the general mess within an allowed monetary amount. Providing high quality meals within a prescribed monetary allowance requires managerial skills and constant attention from the Food Service Officer and food service division.

The monetary allowance amount depends on the number of personnel served in the general mess and the current values of the authorized food allowances for the general mess. A computation converts the number of personnel to ration credits. Multiplying the number of ration credits by the authorized food allowance value provides a monetary allowance. A ration credit represents the quantity of food required to serve one person three meals daily. Each meal represents a portion or percentage of a ration credit. The current NAVSUPNOTE 7330 contains these percentages (or ration credit conversion factors). Using regular feeding factors, if one person eats only breakfast, 20% of a ration is earned. Lunch and dinner are each equal to 40% of a ration. Ration credit may not be claimed more than once for the same meal. Ration credit may not exceed 1.0 rations per person per day.

The Food Service Officer must ensure the general mess operation does not exceed the monthly or reporting period's authorized monetary allowance amount. The Food Service Officer must devote constant attention to the general mess operation and exercise close financial control over feeding costs. This requires effective menu planning, strict daily breakout control, correct inventory procedures, efficient food conservation programs and review of daily ration cost control measures.

The Food Service Officer's required daily checks on ration costs are especially important and necessary during inport periods. An accurate count for meals provided during inport periods will ensure computing proper monetary allowances. Comparing the menu items with the daily issue documents to the general mess will reduce inventory adjustments during the account period.

Special events (i.e., barbecues, cookouts, picnics, etc.) should be reviewed to determine the effect on the current over/under issue status of the general mess. Conscientious management action will ensure the general mess records reflect an under issue status at the end of each accounting period. Take prompt and effective action to ensure the cost of rations remains within the authorized allowance.

2501 DAILY RATION ALLOWANCES AND MONETARY VALUES

1. **BASIC DAILY FOOD ALLOWANCE.** The basic daily food allowance (BDFA) is a set quantity of food required to provide a nutritionally adequate daily diet for one person and can be defined by components or monetary value.

The monetary value of a BDFA is developed from the standard Department of Defense (DoD) Food Cost Index. The authority for this index stems from a presidential executive order and the current DoD appropriation act. The quarterly NAVSUPNOTE 7330 (series) issues the BDFA monetary value and includes changes in Special Allowances, fixed price list for operational rations, Food Item Report Master/Food Code List (NAVSUP Form 1059), and general

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information on food items. Except for operational rations all food items will be charged at the last receipt price.

2. **SUPPLEMENTAL FOOD ALLOWANCE.** The supplemental allowance is a set quantity of food that can be defined by components and quantity of monetary value used to support a small daily ration total (except for submarines).

The supplemental allowance is added when the BDFa alone cannot support a general mess in accordance with NAVSUPNOTE 7330 (series).

The Supplemental Food Allowances can be used by all general messes, excluding submarines and Military Treatment Facilities, with:

1 - 99 total rations fed per day or,

100 - 149 total rations fed per day

Appropriate monetary rates for these Supplemental Food Allowances can be found in NAVSUPNOTE 7330 (series) published quarterly by NAVSUP Code 51. Only one Supplemental Food Allowance may be used on any particular day.

Branch messes will only use the supplemental allowance when meals are actually prepared in the branch facility.

3. **SPECIAL FOOD ALLOWANCE.** A special food allowance is a set quantity of food, defined by monetary value, required to support unusual or special circumstances. A special food allowance is used in addition to the BDFa when it has been determined that the BDFa alone is insufficient and will not support the general mess under certain unusual or special circumstances. NAVSUPNOTE 7330 (series) publishes several special allowances which normally include:

- a. Submarines;
- b. Thanksgiving and Christmas Day holiday meals;
- c. The first 30 days of operation for newly established general messes.

d. **Cost Based Prime Vendor Allowance (CBVA).** The monetary value of the CBPV Allowance will depend upon the servicing Prime Vendor for the Ashore or Afloat Units. The allowance must be manually activated daily and may change in monetary value depending upon the Prime Vendor utilized to purchase subsistence. As a subsistence order is received, the Recordskeeper must utilize the NAVSUPNOTE 7330 which is published on a quarterly basis by NAVSUP to determine the applicable CBPV Allowance to load into the Food Service Management (FSM) System. For those areas without Prime Vendor Support, (I.E. Australia, South America) or receiving replenishment at Sea (RAS) Husbanding Agent a Non-Prime Vendor support allowance will be available. All allowances will continue to be manually activated on a daily basis within FSM until the next delivery has been received from another source/supplier.

- When in homeport, use the assigned homeport prime vendor allowance upon receipt of a subsistence order and continue to take this allowance (activate daily) until your next delivery has been received from another supplier/source.
- When deployed within CONUS and receiving subsistence, use the prime vendor allowance correlating to the prime vendor from which the subsistence order was

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received and continue to take this allowance (activate daily) until your next delivery has been received from another supplier/source.

- When deployed overseas, use the prime vendor allowance for assigned overseas vendor upon receipt of subsistence order and continue to take this allowance (activate daily) until your next delivery has been received from another supplier/source.
- When receiving subsistence in areas without prime vendor support or replenishments at sea (RAS), use the non-prime vendor support allowance and continue to take this allowance (activate daily) until your next delivery has been received from another supplier/source.

Prime vendor cost based allowance rates do not apply to transfers (with or without reimbursement).

e. Other (NAVSUP approved).

4. **AUTHORITY.** NAVSUPNOTE 7330 (series) lists the authorized supplemental and special food allowances. The monetary amounts for the supplemental and special food allowances are developed together with the BDFA.

The NAVSUPNOTE 7330 (series) does not include all possible situations which may justify special allowances. Submit requests for additional allowances in a timely manner to NAVSUP 51 via the TYCOM and your appropriate chain of command. The requests must include substantiating justification. Submitting requests in a timely manner allows use of the additional allowance during the appropriate accounting period(s).

Do not submit additional allowance requests for the sole purpose of supplementing a general mess in an over issue condition.

2502 RECORDING THE DAILY MONETARY ALLOWANCE

1. **TOTAL DAILY RATION CREDIT.** Parts D and E of this chapter discusses how to determine meals sold for cash and meals fed Rations-In-Kind and how to record these rations on the General Mess Control Record (NAVSUP Form 338). The following are the procedures for recording the total daily and cumulative ration credits (Figure 2-19):

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
(12) RIK/Cash Sales	Column (6) + Column (11) (round Daily Total to the nearest whole ration).
(13) Cumulative Total	Column (12) + the previous days Column (13).

2. **COMPUTING MONETARY ALLOWANCE.** The following are the procedures for recording the daily and cumulative monetary allowance on the General Mess Control Record (NAVSUP Form 338) (Figure 2-19):

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
(14) Daily Monetary Allowance	Column (12) x the monetary allowance (BDFA plus added allowances)
(15) Cumulative Total	Column (14) + the previous days Column (15).

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2503 EFFECTIVE MONETARY RATION ALLOWANCE

1. REVISED ALLOWANCES. Monetary ration allowances and operational rations fixed prices are revised each quarter. The revision becomes effective on the first day of the quarter following the published date. Exceptions to this policy include situations involving merged returns or late receipt of the revised rates and fixed prices.

2. MERGED RETURNS. A merged return involves combining part of one accounting period's return with another accounting period. The fixed price list, ration rates and procedures in effect at the beginning of the period will be used for the entire reporting period when merging returns. For example, a merged return covering the period 15 December through 31 January will require using the price lists, monetary ration rates and procedures that were in effect on 15 December for the entire period. Merged returns will not involve two different fiscal years.

3. LATE RECEIPT. If revised rates (NAVSUPNOTE 7330 (series) Fixed Price List) have not been received by the 5th of the month the Food Service Officer must notify NAVSUP 51 via naval message, email, or salts. Emails may be addressed to:

FSM_RETURNS_NAVSUPHQ@NAVY.MIL

SALTS to COMNAVSUPSYSCOM FSM RETURNS (VSS),

and NAVSUP will forward the revised rates in the most expeditious means possible. When revised rates and prices are received 10 or more days after the effective date of the change, the NAVSUP 7330 previous quarter will be used. The following statement will be entered at the bottom of the General Mess Summary Document (NAVSUP Form 1359) and signed by the Food Service Officer.

"NAVSUPINST 7330 (series) dated _____ was received on _____.

(Food Service Officer)"

When revised allowance rates and the food item price list are received less than 10 days after the effective date of the change, use the revised rates and prices. Adjust the daily records from the effective date of the change to reflect the revised allowance rates.

4. OPERATING A GENERAL MESS ON A BARGE OR SIMILAR SHIP. Commanding Officers may have to operate a general mess aboard a barge barracks ship or similar facility. This situation may occur due to overhaul, renovation by the shipyard of food service facilities or during a decommissioning phase. An afloat general mess in this situation will continue to use monetary allowances applicable to afloat units for ration credit determination and continue to submit required returns.

2504 BASIC ALLOWANCE FOR SUBSISTENCE (BAS)

The term BAS used throughout this manual is defined as a cash allowance payable to enlisted personnel who are permitted to mess separately in lieu of Rations-In-Kind when messing facilities are available. BAS will be authorized in accordance with the Department of Defense Military Pay and Allowance Entitlements Manual and the Naval Personnel Manual.

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RECORDING TOTAL DAILY RATION CREDITS AND RATION ALLOWANCES TO THE GENERAL MESS CONTROL RECORD (NAVSUP FORM 338)

F84120001 TIME: 20:45 *** GENERAL MESS CONTROL RECORD (NAVSUP FORM 338) ***

GENERAL MESS CONTROL RECORD (4061) BQFA SUPPLEMENTAL/SPECIAL ALLOWANCES FOR THE PER
 NAVSUP FORM 338 (REV. 11-84)

FROM (Name of Ship or Station) NAVAL STATION DUARTE UIC
 GENERAL MESS

DAY OF MO (1)	MEALS SOLD FOR CASH					MEALS FED - RATIONS IN KIND					RATION CREDIT RTK/CASH SALES		MONETARY ALLOWANCE	
	B	L	D	N	DAILY	B	L	D	N	DAILY	DAILY	CUMULATIVE TOTAL	DAILY	CUMULATIVE TOTAL
	20% (2)	40% (3)	40% (5)	20/40% (5)	(6)	20% (7)	40% (8)	40% (9)	20/40% (10)	(11)	(12)	(13)	(14)	(15)
BF JUN												2499		15945.71
AR 24	11	25	2	0	13.00	69	104	102	0	96.20	09	2608	630.02	16575.73
AR 25	15	38	1	0	18.60	74	106	123	0	106.40	25	2733	722.50	17298.23
AR 26	7	23	2	0	11.40	37	130	75	0	89.40	01	283	583.78	17882.01
BO 27	0	4	0	1	2.20	0	74	0	65	59.30	62	289	385.78	18265.79
BO 28	0	10	0	0	4.50	0	80	0	71	64.40	69	295	427.11	18692.90
AR 29	10	30	0	0	14.00	70	118	121	0	109.60	24	309	716.72	19409.62
A 30	26	35	14	0	24.80	71	170	152	0	143.00	68	357	903.84	20313.46
TOTALS											257			20313.46

NAVSUP FORM 7330
 * 4 FEB 88 *

Basic Supplemental and Special Daily Food Allowances
 (with Guidance for Special Meals and Item Pricing)
 1 April 1976 - 30 June 1976
 (FY 1976 Third Quarter)

1. Basic Daily Food Allowance (BDFA)

a. CONUS Ashore
 b. Overseas Ashore
 c. Afloat Ships and Submarines

NOTE: Applicable fixed prices of Parts 1 and 2 of enclosure (2) must be used with these BDFAs.

2. Supplemental Food Allowances

All general messes, excluding submarines and Military Treatment Facilities, with:

1 - 99 total rations fed per day

a. CONUS Ashore
 b. Overseas Ashore
 c. Afloat Ships

OR

100 - 149 total rations fed per day

NOTE: Only one SFA level may be used on any particular day. The appropriate SFA for the corresponding number of rations fed for the day should be used.

3. Special Food Allowance

a. Submarines
 b. Surface ships and stations operating in Cold War areas

★ As published per 7330...

Figure 2-19

PART G: SITUATION FEEDING AND ALLOWANCES

2600 NIGHT MEALS AND MID-RATIONS

1. NIGHT MEALS (INPORT). Night meals provide enlisted personnel the opportunity to substitute a night meal for a meal missed earlier in the day due to watch standing or other assigned duties. Enlisted personnel standing watches or performing other assigned duties between 2000 and 0300 may receive a night meal. Only claim a maximum of one ration credit per person per day, regardless of the number of meals an individual receives.

Night meals must have a separate and distinct menu from the other meals provided during the day. Include the value of food items used to prepare night meals in the total cost of issues to the general mess. Ration credit and sales of night meals will follow the rates published NAVSUP Notice 7330 and the latest NAVSUP Naval message.

Personnel entitled to Rations-In-Kind receiving a night meal at a shore activity will sign a Meal Signature Record (NAVSUP Form 1291). Use a separate Cash Meal Payment Sheet (DD Form 1544) marked "other cash sales" to record cash sales of night meals. Report the number of personnel receiving night meals during Inport periods in the appropriate columns (5) or (10) on the General Mess Control Record (NAVSUP Form 338). Ration credit for night meals can only be taken during inport periods.

2. MID-RATIONS (UNDERWAY). Mid-rations (MIDRATS) include food items such as soup, crackers, sandwiches, and leftovers offered to personnel assuming the mid-watch and the off-going watch section. MIDRATS are separate and distinct from night meals because the enlisted personnel receiving MIDRATS have already received breakfast, lunch, and dinner meals. Enlisted personnel receiving MIDRATS do not qualify for entitlement to a full night meal.

Include the value of food items used to prepare MIDRATS in the total cost of issues to the general mess for the day the breakout took place. Claiming ration credit and/or sale for MIDRATS is not authorized.

2601 RECREATIONAL EVENTS

1. GENERAL. The Commanding Officer may allow issuing food items from the general mess to authorized personnel for picnics and other forms of recreation instead of a meal served in the general mess. However, statutory limitations governing the use of appropriated funds place restrictions on the issue and sale of meals that must be followed in all circumstances. Commanding officers will ensure that only personnel entitled to Rations-In-Kind receive food at government expense from the general mess, cooked or uncooked, for picnics or other forms of recreation.

Enlisted personnel receiving BAS, officers, dependents and other guests will pay the published sale of meal rates as published in the quarterly NAVSUPNOTE 7330 and by the latest annual NAVSUP Naval message. The Food Service Officer will arrange for a duty cash collection agent or make other arrangements to collect money from personnel who attend the event and are required to pay the appropriate charges.

The Leading Culinary Specialist may consider developing a standardized picnic or recreational event menu. This would provide standardized issues and assist the requesting activities to make selections.

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2. DOCUMENTATION. The Food Service Officer will require a written request for picnic or recreational rations three days prior to the event to allow for proper thawing and preparation of meat products. Figure 2-20 provides a sample memorandum to use for requesting picnic or recreational event rations.

- a. Name of activity requesting rations;
- b. Number of personnel and date of the picnic or recreational event;
- c. Names and meal pass numbers of personnel entitled to Rations-In-Kind (only required for ashore activities) (use of a Recapitulation of Meal Record (NAVSUP Form 1292) with an attached memo showing names and meal pass numbers is recommended);
- d. Number of officers attending;
- e. Number of civilians attending;
- f. Military Family Members of E4 and below;
- g. Number of personnel on BAS attending the event (if applicable);
- h. Total cash;
- i. Picnic menu, pick up time and person authorized to pick up rations; and,
- j. Signature of requesting official.

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REQUEST FOR PICNIC/RECREATIONAL EVENT RATIONS

(Sample)

From: (Name of Activity, Division, Department, Office, etc.)

To: Food Service Officer

Subj: REQUEST FOR PICNIC/RECREATIONAL EVENT RATIONS

Ref: NAVSUP P-486, para 2601

Encl: (1) Recapitulation of Meal Record (NAVSUP Form 1292) (ashore only)

(2) Memo listing names and meal pass numbers (ashore only)

1. Per reference (a), picnic/recreational event rations are requested for (number of personnel) on (date of event).

2. The breakdown of personnel attending is as follows:

a. Enclosures (1) and (2) provide a list of enlisted personnel entitled to Rations-In-Kind (ashore only).

b. Others

	Sale of			
	Number	Meal Rate	Surcharge	Total
Officers				
Civilians				
Military Family Members of E4 and below				
Personnel on BAS				
Total CASH DUE				

3. Picnic menu # (choice of menu) is requested (when using numbered menus). Food items will be picked up at (time) by (name of person authorized to pick up food items).

4. I certify the controls required by reference (a) will be strictly followed ensuring that only authorized personnel participating in the event receive a meal. Cash collected from the sale of meals will be turned in to the Food Service Officer with this memorandum 3 days prior to the event.

(Signature of requesting official)

Figure 2-20

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2602 COFFEE MESSSES

Coffee messes afloat authorized by the Commanding Officer may be issued only coffee, sugar, and creamer (not consumable items) from the general mess if the Food Service Officer can provide such support without creating an over issue in the overall food service operation. If such funds are not available, those items required to support authorized coffee messes may be furnished on a reimbursable basis, billed at last receipt prices and accounted for as sales to private messes for bulk food items.

2603 CEREMONIAL CAKES OR PASTRIES

Navy commands traditionally sponsor social events and ceremonies to acknowledge noteworthy accomplishments and achievements of Navy personnel. Command functions recognizing personnel promotions, reenlistments, command milestones, and other similar events are vital to morale and tradition.

Commands will attempt to purchase the food items required for ceremonial events through Navy resale system outlets or commercial sources. When Navy resale activities or commercial activities are not available, prepared food products may be authorized for purchase from a general mess. The use of subsistence appropriation funds to defray the cost of food items is not authorized. The general mess may support these purchase requests only if adequate personnel and facilities exist to support the additional workload.

The general mess will use last receipt prices to price raw food ingredients used for ceremonial events. Handle these transactions as sales of bulk food items in accordance with Chapter 6, para 6302.

2604 USE OF CULINARY SPECIALISTS AND PROCEDURES FOR PROVIDING PROVISIONS AT CHANGE OF COMMAND CEREMONIES

Regulations support that the change of command ceremony is an official function supported by appropriated funds and manpower, whereas the reception is unofficial, i.e., a personal expense. The general rule is that appropriated funds may not be used for entertainment (including receptions) unless specifically authorized by statute and implementing regulations.

Given the unofficial, personal nature of the reception for a Change of Command, there is no statutory or regulatory authority which permits the use of military personnel at such a function. To order an enlisted person to perform a function for the personal benefit of an officer would be an unlawful order and tantamount to a private servant (*United States v. Robinson*, 6 U.S.C.M.A. 347, 20 C.M.R. 63 (1955)). IAW NAVSUP P-486, all food entrusted to the Food Service Officer actually belongs to the subsistence account for which the Support Services Directorate, Food Service Division (NAVSUP 51) is held personally and legally responsible under Title 31 U.S. Code Section 1517, as the operating budget holder. Provisions procured under the SIK account in the custody of the Food Service Officer are Appropriated Funds and will not be utilized for such events unless the cost for the provisions are reimbursed in full by the members being honored at the Change of Command. If the incoming and outgoing Commanding Officers desire to purchase food items to support an unofficial reception via the food service officer it is recommended they split the cost at the officers expense. These transactions will be handled as sale of bulk food items and the Food Service Officer reimbursed in full (all items will be charged at last receipt price). Changing of the general mess cycle menu and inviting the entire enlisted crew to participate in this event to circumvent paying for the reception/provisions are not permitted and/or authorized.

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Exception: Enlisted persons may be used in the planning and preparation of official social functions for flag officers, to include receptions (official) under Title 10, United States Code, section 7579. However, the change of command reception for a flag officer (assigned enlisted aides) would not fall within the above exception since it is unofficial in nature.

Use of Culinary Specialist personnel only if reception is held onboard the command or adjacent to the pier is permitted. If the Commanding Officer chooses to have the change of command reception off the ship he/she may hire the enlisted personnel on a voluntary basis. Payment must be reasonable and commensurate with the services provided and it must not conflict with the normal duty hours of the enlisted person.

2605 OPERATIONAL RATIONS

1. GENERAL. Navy feeding aboard ship and at ashore general messes is normally accomplished with menus developed by general mess personnel. These menus, also known as "A Ration" menus, use a variety of perishable (chill and freeze storage) and semi-perishable (dry storage) food items. In some situations, other types of menus and/or individually packaged rations may be required to accommodate battle/emergency feeding, planned/field mess operations and independent and detached operations. The alternatives are:

a. Modified "A Ration" Menus. Prepared from a limited number of perishable and semi-perishable easy-to-use food items from normal menus to support operations where galley cooking facilities are temporarily shut down or limited in use due to little or no manning such as battle or emergency conditions. Examples of easy-to-prepare food items are: canned ham, tuna, cold cuts, canned fruits, precooked fried chicken, fresh fruit, salad vegetables, cheese, peanut butter, jam, crackers, juices and hot/cold beverages.

b. "B Ration" Menus. Requires approximately 100 semi-perishable food items and is generally used for field operations. Examples of B Ration food items are: canned and dehydrated meats and vegetables, canned fruits, bakery mixes, etc. Cooking facilities such as field ranges are required.

c. Individually Packaged Operational Rations.

(1) Meal, Ready-to-Eat (MRE), Individual. This ration consists of dehydrated and processed ready-to-eat foods. Three (3) MREs are needed for one complete ration each day. Twelve different menus are packaged in each box (shipping case). These rations are expensive; cannot be rotated by normal demand and issue procedures; and require more semi-perishable storage space than A and B ration menu items. Authorization to purchase MRE's must be granted by appropriate Type Commander/Major Claimant.

(2) Ration Cold Weather (RCW), Individual. This ration consists of dehydrated foods, soups, and beverages. One (1) RCW is a complete ration for one day. Each box contains six different RCWs. RCWs are to be used only for extreme cold weather conditions where organized cooking facilities are not available and use of MREs is not feasible. RCWs are not intended for hot weather feeding.

2. MODIFIED "A RATION" AND "B RATION" MENUS.

a. Battle/Emergency Feeding Plans.

(1) Navy activities are generally required to have battle/emergency feeding plans. Ashore activities may have an emergency feeding plan for military personnel and an additional emergency feeding plan for government workers on base as well as the local population in the

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event of disasters, e.g., hurricanes. These plans must adhere to the guidance of the activity's next level in the chain of command.

(2) It is recommended that Navy activities develop their battle/emergency feeding plans using Modified "A Ration" and "B Ration" menus that employ the same perishable and semi-perishable food items used for normal feeding. Generally, emergency feeding should be done with food items in the form of meals which may be prepared with minimum of labor such as snack meals or box lunches. Individually packaged operational rations are to be excluded from battle/emergency feeding plans and related training exercises and are not to be used for emergency feeding except in accordance with para. 2604.3a.

(3) Except for emergency base wide and/or community feeding plans, food items will be funded by the subsistence appropriation, subhead 1453 and carried as part of the general mess's inventory. Care must be exercised to ensure stock rotation and consumption through the general mess within the period of storage life expectancy.

b. Emergency Base Wide and Community Feeding Plans.

(1) Fund Citation. Food items for inventories supporting ashore emergency base wide or community feeding plans will be requisitioned only upon approval, and with ultimate charge to funds allocated by, the responsible primary support bureau, command or office, i.e., the activity's operating target budget (OPTAR).

(2) Inventory Level. Setting of inventory level or an ashore activity's emergency base wide or community feeding plan will be the responsibility of the activity's primary support bureau, command or office. Such inventory will not be part of the general mess's inventory. Due to their potential transfer to the general mess, the types and quantities of food items in such inventory should be coordinated with the general mess Food Service Officer.

(3) Stock Rotation. Rotation of food items stocked to support ashore emergency base wide or community feeding plans will be the responsibility of the activity and its primary support bureau, command or office. If food items which have been stocked for such plans cannot be returned to the source of supply for credit, rotation of food stocks from ashore emergency base wide or community feeding plans may be transferred to an ashore general mess for consumption within the period of storage life expectancy. Such transfers will be done via SF 1080, Cash Collection Voucher. The transfer value will be as agreed upon by the Food Service Officer of the receiving general mess and appropriate authority representing the transferring activity, but in no case will the transfer value exceed the established fixed price. The accounting classification to be charged will be the subsistence appropriation, subhead 1453. This charge will be a "receipt with charge" for the receiving general mess. The accounting classification to be credited will be provided by the transferring activity, e.g., its OPTAR.

3. INDIVIDUAL OPERATIONAL RATIONS.

a. General. Individually packaged operational rations satisfy feeding requirements for operations involving unusual circumstances or when unable to follow regular feeding routines or practices. Such circumstances occasionally exist during amphibious or remote long duration operations, e.g., naval mobile construction operations.

(1) In accordance with para. 2604.2a(2), individually packaged operational rations should not be used for emergency feeding unless modified "A Ration" menus are impracticable for the circumstances (e.g., food safety limits would be exceeded prior to consumption) or to ensure stock rotation in accordance with para. 2604.3c(2)(c).

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(2) Ashore activities which have emergency base wide or community feeding plans may include contingency inventories of packaged operational rations only if authorized by the next level in the chain of command and in accordance with para. 2604.2b.

(3) NAVMED P-5010-1, Food Service Sanitation, provides criteria and guidelines for the preparation and serving of food in terms of holding temperatures and applicable time period potentially hazardous foods may be considered safe for consumption.

b. Field Mess Operations. Afloat and ashore personnel, who are part of field mess operations away from general messes for periods exceeding safety limits of potentially hazardous foods, may be fed individually packaged operational rations, i.e., MREs/RCWs. Afloat and ashore general messes which support such personnel are authorized to acquire and maintain appropriate inventories of MREs/RCWs within guidance provided by the general mess' next level in the chain of command. Establishment of a field mess requires the approval of the general mess' next level in the chain of command to include the Regional Commander/Regional Food Service Officer (FSO) and notification thereof provided to SUP 121H1 who will provide financial authorization and guidance.

(1) Fund Citation. MREs and RCWs used for field mess operations will be requisitioned by general messes through regular supply channels. Fund Code PZ (afloat) or Fund Code VX (CONUS) or Fund Code VW (OCONUS) will be cited on DD Form 1348-1-A (DoD Single Line Item Requisition System Document) using MILSTRIP procedures or on other subsistence requisitions which require fund codes.

(2) Inventory Level. Inventories of MREs and RCWs will only be maintained if frequency of planned operations assures consumption of MREs and RCWs prior to expiration of their storage life expectancy. If timely consumption is not assured, only the required number of MREs/RCWs should be requisitioned for a particular planned operation. Inventory of MREs held for field mess operations will be in addition to inventories stocked for operations as described para. 2604.3c(1)(b).

(3) Stock Rotation. If inventories of MREs and RCWs are maintained, rotation will be by consumption during planned operations prior to expiration of their storage life expectancy.

NOTE: On DD Form 1348-1-A, the UIC (requisitioner) must be correctly entered in card columns 31-35. The UIC "N32199" (the UIC to be billed) must be correctly entered in card columns 45-50 with signal code of "B" in card column 51. "N32199" is the DODAAC assigned to Food Service for billing purposes, which can be found in NAVSUPNOTE 7302. IN BOTH INSTANCES, THIS WILL ENSURE THE FOOD PURCHASES WILL BE CHARGED TO THE SIK LINE OF ACCOUNTING.

c. Independent and Detached Operations.

(1) General. Afloat and ashore personnel, who are part of independent and detached operations away from general messes for a period exceeding safety limits of potentially hazardous foods, may be fed individual operational rations, i.e., MREs. General messes of afloat and ashore units are authorized, without obtaining other approvals, but adhering to their respective type commander guidance, to acquire and maintain contingency inventories of MREs for such situations.

(2) Afloat

(a) Fund Citation. MREs and RCWs used for independent and detached operations will be requisitioned by afloat general messes through regular supply channels. Fund

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Code PZ (afloat) will be cited on DD Form 1348-1-A (DoD Single Line Item Requisition System Document) using MILSTRIP procedure or on other subsistence requisitions which require fund codes.

(b) Inventory Level. In addition to regular food items, afloat general messes may stock MREs for independent and detached operations on a limited scale. Since situations requiring MREs are expected to be very infrequent and involve a small number of personnel, the number of MREs stocked at any one time for such situations should be minimized. The following table provides a guide for stock levels:

40-50% of crew size up to 150:	not to exceed 60 MREs/5 boxes
30-40% of crew size 151 - 400:	not to exceed 120 MREs/10 boxes
18-30% of crew size 401 - 1000:	not to exceed 240 MREs/20 boxes
14-18% of crew size over 1,000:	not to exceed 720 MREs/60 boxes

These MRE inventory levels are based on crew size and may be increased: For field mess operations in accordance with para. 2604.3b(2); or to conform to guidance provided by a general mess's next level in the chain of command to augment MRE inventory of amphibious ships/carriers with Marines, Air wings, or other troops/passengers embarked.

(c) Stock Rotation. Afloat general messes are responsible for rotating MRE contingency stocks before expiration of storage life expectancy. If on board usage is insufficient, rotation will be accomplished by transfer to an activity which can consume them during planned operations. If transfer is not feasible, they will be consumed in the general mess in lieu of regular rations. (This may be done during battle drill exercises or they may be offered as an alternative for a regular meal).

NOTE: On DD Form 1348-1-A, the UIC (requisitioner) must be correctly entered in card columns 31-35. The UIC "N32199" (the UIC to be billed) must be correctly entered in card columns 45-50 with signal code of "B" in card column 51. "N32199" is the DODAAC assigned to Food Service for billing purposes. IN BOTH INSTANCES, THIS WILL ENSURE THE FOOD PURCHASES WILL BE CHARGED TO THE SIK LINE OF ACCOUNTING.

(3) Ashore.

(a) Fund Citation. MREs and RCWs used for independent and detached operations will be requisitioned by ashore general messes through regular supply channels. Fund code VX (CONUS) or VW (OCONUS) will be cited on DD Form 1348-1-A (DoD Single Line Item Requisition System Document) using MILSTRIP procedure or on other subsistence requisitions which require fund codes.

(b) Inventory Level. In addition to regular food items, ashore general messes may stock MREs for independent and detached operations within their respective type commander guidance.

(c) Stock Rotation. Ashore general messes are responsible for rotating MRE contingency stocks before expiration of storage life expectancy. If usage is insufficient, rotation will be accomplished by transfer to an activity which can consume them during planned operations. If transfer is not feasible, they will be consumed in the general mess in lieu of regular rations. (This may be done during battle drill exercises or they may be offered as an alternative for a regular meal).

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d. Naval Mobile Construction Battalions (NMCB).

(1) NMCBs which operate field mess operations and/or independent and detached operations are authorized to feed individually packaged operational rations, i.e, MREs/RCWs, when one of the following conditions is met.

(a) There is no resupply or local vendor logistical support available;

(b) The distance from the general mess to the field mess operation is great enough so that regular food safety limits are exceeded.

(2) Inventory Level. Inventories of MREs will be maintained at the level specified by the NMCB Table of Allowance (TA-01) Group/Assembly Numbers 02461AD/08200 and 02461AE/08200.

4. RECEIPTS. Receipts of operational rations will be recorded in the Subsistence Ledger (NAVSUP Form 335) and the Record of Receipts and Expenditures (NAVSUP Form 367) in the same manner as other food items. If the general mess agrees to accept MREs from the base contingency inventory to assist in stock rotation, the transfer price will be at fixed price or below as determined by the Food Service Officer as outlined in subparagraph 2b(3) above. The Food Service Officer will maintain a separate NAVSUP Form 335 for reduced price or no cost items, as necessary. Forced issue MREs/RCWs from a supply stock point to a general mess will be received as "no cost" items. "No cost" will be reflected with a substitute value of \$.01 to distinguish a valid value of zero from a blank entry.

5. EXPENDITURES. Operational rations will be expended as stores consumed, transfer without charge, sale of bulk food items or transfer with charge. Issues to the general mess will be at fixed price or, if applicable, reduced price or no cost. The following policy/guidance applies to MREs/RCWs:

a. On-Site Consumption. MREs/RCWs issued for consumption in the general mess will be expended as stores consumed. Meals may be sold to officers and enlisted personnel in receipt of BAS during these scheduled meals. Payment will be made at the rates set for regular general mess meals.

b. Off-Site Consumption. When MREs/RCWs are issued for consumption by personnel (IAW paras 2000 and 2001) participating in landing operations or remote long duration independent and detached operations, the MREs/RCWs will be expended:

(1) As stores consumed when the general mess issuing the MREs/RCWs will be claiming ration credit for them;

(2) As a transfer without reimbursement between general messes when the receiving activity (also an established mess) will be claiming ration credit for MREs/RCWs. The requesting activity will prepare the DD Form 1149 and include the type of personnel to be furnished meals.

c. Forced Issue MREs.

(1) Forced issues by supply sources may only be made to ashore activities. MREs received by ashore activities as a forced issue will be received, consumed and expended by the general mess at "no cost" with the mark down loss taken by the issuing activity. "No cost" will be reflected with a substitute value of \$.01 to distinguish a valid value of zero from a blank entry. Forced issues will not be shown on the stores consumed statement.

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(2) MREs requisitioned for field mess or independent and detached operations, or to augment inventories to conform to TYCOM guidance, are not "received as a forced issue." Also, MREs accepted as a transfer without reimbursement from another Navy activity that is rotating its MREs are not "received as a forced issue." Such MREs will be consumed in accordance with the procedures for on-site or off-site consumption at the fixed price or a lower receipt price as applicable.

6. MONETARY ALLOWANCES. Meals fed as operational rations will be counted, converted and reported for ration credit in the same manner as ration credit is allowed for regular rations. Ration credit, however, will not be taken for consumption of forced issue MREs that have been received at no cost.

a. MREs will have three fixed prices, one for each BDFA (afloat, ashore CONUS and overseas). A box of 12 MREs will be priced equal to four times the applicable BDFA. When the box of 12 MREs are fed, they will be converted to four rations. With this methodology, General Messes will not have their operating cost adversely effected by the premium cost of MREs.

b. General Messes will not have to do any special reporting of MRE usage except to justify an out of tolerance price adjustment, if applicable. The value of price adjustment due to MRE usage would be the difference between the receipt price and the applicable fixed price or marked down receipt price times the number of boxes of MREs issued.

7. CASH/BULK/VOUCHER SALES.

a. Cash Sales. General messes will use the sale of meal rates included in NAVSUP Notice 7330 and the most recent NAVSUP Naval message for cash sales of all operational rations.

b. Bulk Sales. Rates charged for bulk sales of food items for modified "A Ration" and "B Ration" menus and individually packaged operational rations, e.g., MRE, will be at the last receipt price.

c. Voucher Sales. When a general mess sells meals or bulk food to be paid by Standard Form 1080, Voucher for Transfers between Appropriations and/or Funds, the general mess must create a voucher citing both the collection and the disbursement accounting classifications in accordance with NAVSUPNOTE 7302 (series). The SF 1080 must be submitted to the disbursing office for processing of the collection and disbursement into the accounting system. The SF 1080 is not complete for processing until it includes the accounting classification of the office receiving funds, the signature of the authorized administrative/certifying officer of the office charged, and the accounting classification of the office charged. A DD Form 1149 is not sufficient for this purpose. It can only be used as proof of transfer (receipt or issue document).

8. SURVEYS OF MREs. Surveys of MREs will be completed in the same manner as other food items in accordance with paras. 6000-6002.

a. MREs should not be surveyed except in unusual circumstances. Before their expiration date, they should be consumed or transferred for consumption during field mess or independent and detached operations or consumed in the general mess in lieu of regular rations.

b. Six months prior to expiration of storage life expectancy a determination must be made whether or not the outdated MREs are fit for human consumption. Age alone does not mean the MREs must be disposed of. MREs should only be disposed of if they are determined to be unfit for human consumption. If outdated MREs are suspected to be unfit, they must be inspected by an authorized medical representative who must provide a written statement substantiating a

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determination of unfitness for human consumption that must accompany any loss claims due to disposal.

2606 CONTRACT FEEDING

1. GENERAL. Enlisted personnel entitled to Rations-In-Kind normally receive meals from a general mess. When a general mess is not available, a cash allowance payment to enlisted personnel may be necessary. When a cash payment may be disadvantageous to the personnel, a contract with a commercial company or MWR organization on the activity may be necessary to provide Rations-In-Kind to enlisted personnel.

2. AUTHORIZATION. Commercial contract feeding or MWR contract feeding for activities will be authorized only when all of the following conditions exist:

- a. The regular general mess is closed for alterations or repair;
- b. Subsisting personnel in another mess in the area is impractical, including temporary use of a wardroom or chief petty officer private mess;
- c. The payment of cash allowance for subsistence would be disadvantageous to the personnel; and,
- d. The cost of acquiring and maintaining food service equipment needed to establish a general mess would not justify supporting the number of personnel fed or the temporary nature of the requirement.

3. SUBMITTING REQUESTS. Submit requests for contract feeding to NAVSUP 51 for review and approval, at least one month prior to the proposed start date of the contract. If authority and approval are granted, NAVSUP 51 will provide food service guidance. Contracts will include provisions for providing head count totals at each meal. The contracts will also contain guidelines to use the commercial activity's records for audit purposes to determine if only qualified enlisted personnel received meals provided at government expense.

a. AFLOAT

(1) Forward requests via the shipbuilder of operations responsible for the ship's repair (if applicable) and the type commander.

(2) Supervisor of shipbuilding responsible for the ship's repair will arrange for the contract feeding.

b. CONUS/OCONUS

(1) Forward requests via the type commander, regional commander, or major claimant.

(2) Type commander, regional commander, or major claimant will arrange for the contract feeding.

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CHAPTER 3 NUTRITION AND MENU PLANNING

PART A: NUTRITION

3000 NUTRITION STANDARDS

1. **GENERAL.** Navy nutrition standards are based on national standards which include the Dietary Guidelines for Americans, the Food Guide Pyramid and the National Academy of Sciences' Dietary Reference Standards (formerly Recommended Dietary Allowances).

2. **DIETARY GUIDELINES FOR AMERICANS.** The Dietary Guidelines for Americans were developed by the United States Department of Agriculture and Department of Health and Human Services to provide a basis for federal nutrition policy. The guidelines were first issued in 1980 and were revised in 2000. These guidelines carry three basic messages – the ABC's for your health:

AIM FOR FITNESS

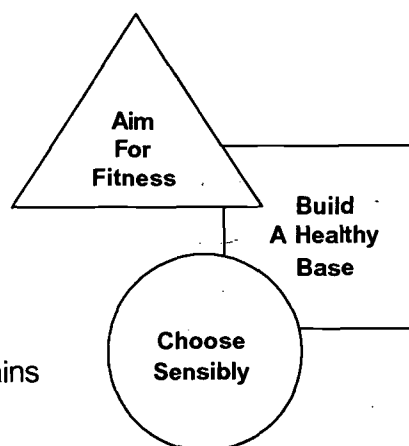
- ◆ Aim for a healthy weight
- ◆ Be physically active each day

BUILD A HEALTHY BASE

- ◆ Let the Food Guide Pyramid guide your choices
- ◆ Choose a variety of grains daily, especially whole grains
- ◆ Choose a variety of fruits and vegetables daily
- ◆ Keep food safe to eat

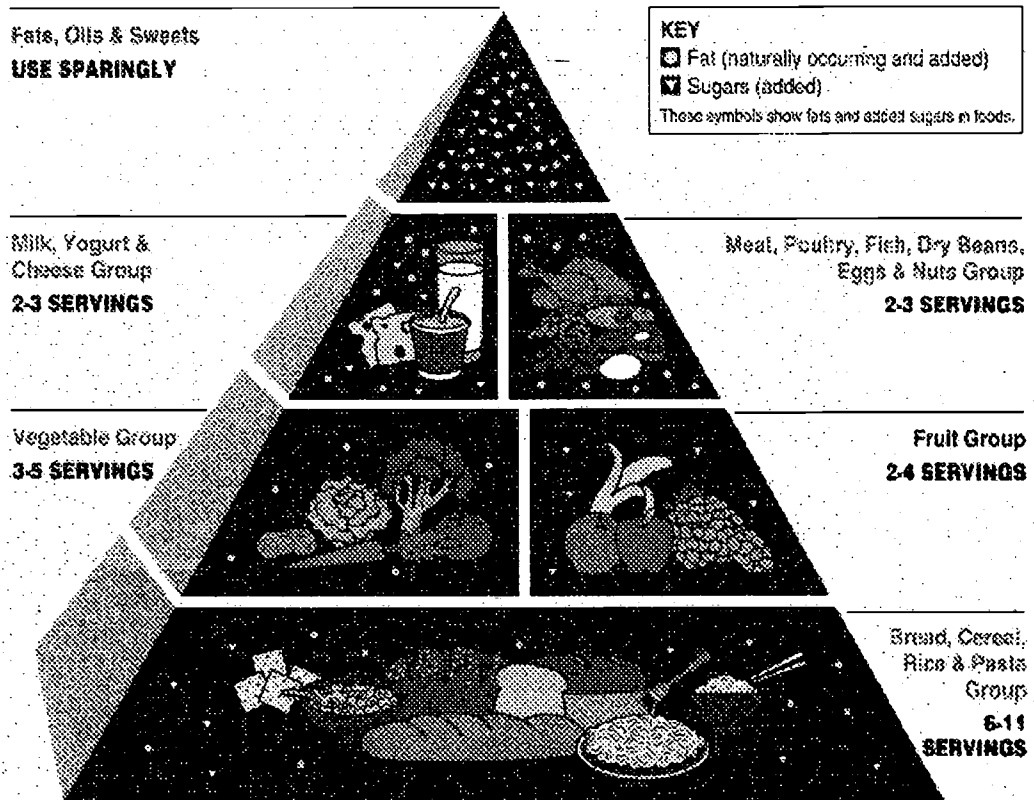
CHOOSE SENSIBLY

- ◆ Choose a diet that is low in saturated fat and cholesterol and moderate in total fat
- ◆ Choose beverages and foods to moderate your intake of sugars
- ◆ Choose and prepare foods with less salt
- ◆ If you drink alcoholic beverages, do so in moderation



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3. **FOOD GUIDE PYRAMID.** The Food Guide Pyramid is a visual representation of the Dietary Guidelines. The goal is to provide guidelines for a diet adequate in protein, vitamins, minerals and fiber without excessive amounts of calories, fat, saturated fat, cholesterol, sodium, added sugars and alcohol.



The number of servings from each level of the pyramid is dependent upon individual calorie requirements. Table 3.1 provides recommended servings for four different calorie levels.

a. **Bread, Cereal, Rice & Pasta Group (6 to 11 Servings Daily)**

The Pyramid emphasizes whole grain and cereal foods as the base of a nutritious diet. Wheat, corn, oats, and other grains have very little fat and are cholesterol free. These foods provide complex carbohydrates - an important source of energy. They also provide vitamins, minerals and fiber.

When shortening, butter, oil, or eggs are prominent in a recipe, bread products can be quite high in fat. Some examples of higher fat breads include croissants, danish pastries, sweet rolls, doughnuts, and oversized muffins. Higher fat grain/starch items can include fried potatoes/rice, potato/corn chips, and assorted snack crackers.

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b. Vegetable Group (3 to 5 Servings Daily)

Vegetables are naturally low in fat and contain no cholesterol. Vegetables are a good source of vitamins, especially A and C, fiber, folate, and minerals, such as iron and magnesium. Starchy vegetables such as corn, peas and lima beans contain at least four times more calories than an equal quantity of a non-starch vegetable such as green beans or broccoli (1/2 cup corn = 80 calories, 1/2 cup broccoli = 20 calories). Starchy vegetables also tend to be less nutrient dense than other vegetables meaning they do not contain as many nutrients. Variety is the key... a diet containing an assortment of different vegetables is the best way to ensure adequate intake of important vitamins and minerals.

c. Fruit Group (2 to 4 Servings Daily)

Fruits are low in fat and are cholesterol free. Fruits and fruit juices provide important amounts of vitamins and minerals such as vitamins C, A and potassium. While either fruit or fruit juice will provide these important vitamins and minerals, whole fruits, especially fresh fruits with skins, provide fiber whereas fruit juice does not. Only juices containing 100 percent fruit juice can count as a fruit serving. Fruit punches, "ades" and "drinks" generally contain only small percentages of actual fruit juice and large amounts of added sugar.

d. Milk, Yogurt, and Cheese Group (2 to 3 Servings Daily)

Milk products provide protein, vitamins, and minerals. Milk, yogurt, and cheese are the best dietary source of calcium, and are necessary for the formation of strong bones and teeth. Dairy products made from whole milk contain fat and cholesterol. However, low fat and fat free options (i.e., 1% or fat free milk, low fat or fat free yogurt and reduced fat cheeses) are available and generally contain equal amounts of calcium.

e. Meat, Poultry, Fish, Dry Beans, Eggs, and Nuts Group (2 to 3 Servings Daily)

Meat, poultry, and fish supply protein, B vitamins, iron, and zinc. Other foods in this group, such as dry beans, eggs, and nuts, are similar to meats in providing protein and most vitamins and minerals. The average healthy young adult requires approximately 5 to 7 ounces of cooked lean meat, poultry, or fish per day. For example, 6 ounces a day might come from: 1 egg (equals 1 oz of lean meat) for breakfast; 2 oz sliced turkey in a sandwich at lunch; and a 3 oz cooked hamburger for dinner. The following amounts equals one serving: 2 1/2 to 3 ounces of lean beef, pork, lamb, veal, poultry, or fish; in addition 1/2 cup of cooked beans, one egg, 2 tablespoons of peanut butter, or 1/3 cup nuts count as 1 ounce of meat. Note: 1 oz of any protein source provides 7 grams of protein.

The Meat Group is an excellent place to trim fat in the diet. Contrary to popular belief, red meat does not need to be avoided entirely. The goal is to consume smaller portions of meat. In general, choose lean cuts of meat, and incorporate poultry and fish in addition to the red meats. To reduce fat from the meat group, choose lean meats; remove the skin from poultry; eat more fish, dry beans and peas. When cooking meats, broil, roast, bake, or simmer, instead of frying. Eggs are an excellent source of protein and can be included in a healthy diet. The egg yolk (yellow) is a concentrated source of cholesterol thus whole eggs should be consumed in moderation with the recommended maximum intake being 4 whole eggs per week. Egg whites contain no cholesterol/fat and can often be substituted for whole eggs in recipes.

f. Fats, Oils, and Sweets Group (Use Sparingly)

Fat, oils and sweets appear at the tip of the pyramid, which indicates consumption of these items should be minimized. This does not mean fat and sweets must be avoided entirely. A low

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fat style of eating allows room for use of some fats and high fat foods in moderation. Select foods and fat/oils that are high in unsaturated fat vice saturated fat and cholesterol. A high intake of saturated fat and cholesterol is associated with an increased risk of heart disease and certain types of cancer. Most of the added sugar in the American diet comes from soft drinks, candy, jams, jellies, syrups, and sugar. Consume these foods in moderation.

TABLE 3.1 - SAMPLE DAILY FOOD PATTERNS AT FOUR CALORIE LEVELS

Approximate calorie levels based on gender, age and activity:

1,600 calories = less active women and some older adults.

2,000 calories = moderately active women.

2,200 calories = most children, teenage girls, active women and less active men.
(Women who are pregnant or breastfeeding may need more.)

2,800 calories = teenage boys, active men and very active women.

	<u>About 1,600</u>	<u>About 2,000</u>	<u>About 2,200</u>	<u>About 2,800</u>
Bread Group Servings	6	8	9	11
Fruit Group Servings	2	2	3	4
Vegetable Group Servings	3	4	4	5
Meat Group Servings	5 oz	6 oz	6 oz	7 oz
Milk Group Servings	2-3*	2-3*	2-3*	2-3*
Total fat (grams)**	53	65	73	93
Total added sugars (tsp)**	6	10	12	18

* Teenagers and young adults to age 24, and women who are pregnant or breastfeeding.

** Values for total fat and added sugars include fat and added sugars that are in food choices from the five major food groups as well as fat and added sugars from foods in the Fats, Oils, and Sweets group.

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What counts as a serving? Table 3.2 provides recommended food items and serving sizes for each level of the pyramid.

TABLE 3.2 - THE PYRAMID GUIDE TO DAILY FOOD CHOICES

Food Group

Bread, Cereal, Rice, Pasta

What counts as a serving	Variety from within a Food Group	<u>Whole-grain</u>	<u>Enriched</u>	<u>Added fat/sugar</u>
6 - 11 servings (include several servings of whole-grain products daily)	1 slice bread ½ bun/English muffin 1 small roll, biscuit, muffin 5-6 small crackers 3-4 large crackers ½ cup cooked cereal, rice, pasta 1 oz ready-to-eat cereal	Brown rice Buckwheat Bulgur Corn Tortillas Graham Crackers Granola Oatmeal Popcorn Pumpernickel Bread Rye bread crackers Whole-wheat bread, crackers, rolls, pasta, cereals	Bagels Cornmeal Crackers English Muffins Farina Flour Tortillas French Bread Grits Rolls Italian Bread Macaroni Noodles Pancakes Waffles Pretzels Spaghetti Rice White bread, Rolls Ready-to-eat cereals	Biscuits Cake (unfrosted) Cookies Cornbread Croissants Danish Doughnuts Muffins Pie Crust Tortilla Chips

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Food Group Fruit

What counts as a serving

2 - 4 servings from
entire group

Variety from within a Food Group

1 medium apple,
banana,
orange
½ grapefruit
1 melon wedge
¾ cup 100%
fruit juice
½ cup canned
fruit
¼ cup dried
fruit

Citrus/Melon/Berry

Blueberries
Cantaloupes
Citrus Juices
Cranberries
Grapefruits
Honeydew Melons
Kiwi Fruit
Lemons
Oranges
Raspberries
Strawberries
Tangerines
Watermelons
Ugli Fruit

Other Fruits

Apples
Apricots
Asian Pears
Bananas
Cherries
Dates
Figs
Fruit Juices
Guava
Grapes
Mangos
Nectarines

Other Fruits

Papaya
Passion Fruit
Peaches
Pears
Pineapples
Plantains
Plums
Prickly Pears
Prunes
Raisins
Rhubarb
Star Fruit

Food Group Vegetables

What counts as a serving

3 - 5 servings
(include all types
regularly, use dark
green leafy
vegetables and dry
beans and peas
several times a
week)

Variety from within a Food Group

½ cup cooked
vegetables
½ cup chopped
raw
vegetables
1 cup
leafy raw
vegetables
(lettuce,
spinach)
¾ cup
vegetable
juice

Dark Green Leafy

Beet Greens
Broccoli
Chard
Collard Greens
Dandelion Greens
Endive
Escarole
Kale
Mustard Greens
Romaine Lettuce
Spinach
Turnip Greens
Watercress

Deep Yellow

Carrots
Pumpkins
Sweet Potatoes
Winter squash

Starchy

Corn
Green Peas
Hominy
Lima Beans
Potatoes
Rutabagas
Taro
Breadfruit

Dry beans/peas (legumes)

Black Beans
Black-Eyed Peas
Chickpeas
(Garbanzo)
Kidney Beans
Mung Beans
Lentils
Lima Beans
Navy Beans
Pinto Beans
Split Peas

Other Vegetables

Cauliflower
Celery
Chinese Cabbage
Cucumbers
Eggplant
Green Beans
Green Peppers
Lettuce
Mushrooms
Okra
Onions
Radishes
Snow Peas
Summer Squash
Tomatoes
Turnips
Vegetable Juice
Zucchini

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Food Group

Meats, Poultry, Fish, Dry Beans and Peas, Eggs, and Nuts

What counts

as a serving

2 - 3 servings

from the entire group

Variety from within

a Food Group

Amounts should total 5-7 ounces of cooked, lean meat, poultry without skin, or fish a day.

Count 1 egg,

½ cup cooked beans or 2 tablespoons peanut butter as 1 oz of meat.

Meat/Poultry/Fish

Beef

Chicken

Fish

Ham/Pork

Lamb

Organ Meats

Shellfish

Turkey

Veal

Luncheon Meats

Sausage

Alternatives

Eggs

Dry Beans

Dry Peas (Legumes)

Nuts/Seeds

Peanut Butter

Tofu

Food Group

Milk, Yogurt, Cheese

What counts

as a serving

2 servings

(3 servings for teenagers, and young adults to age 24, and women who are pregnant or breastfeeding)

Variety from within

a Food Group

1 cup milk

8 oz yogurt

1-1/2 oz natural cheese

2 oz processed cheese

Lowfat Milk Products

Buttermilk

Lowfat Cottage Cheese

Lowfat Milk (Skim, 1%)

Lowfat/Nonfat Yogurt

More Fat or Sugar

Cheddar Cheese

Chocolate Milk

Flavored Yogurt

Frozen Yogurt

Fruit Yogurt

Ice Cream

Ice Milk

Swiss Cheese

Processed Cheese

Cheese Spreads

Pudding

Whole Milk

Food Group

Fats, Oils, Sweets [and Alcoholic Beverages]

Use Sparingly

Fats/Oils

Bacon/Salt Pork

Butter, Margarine

Cream (Dairy/Nondairy)

Cream Cheese

Margarine

Salad Dressing

Shortening

Sour Cream

Vegetable Oil

Sweets

Candy

Corn Syrup

Frosting

Fruit Drinks

Gelatin

Honey/Table Syrup

Jam/Jelly/Marmalade

Maple Syrup/Molasses

Alcoholic Beverages

Beer (12 oz)

Liquor (1-1/2 oz)

Wine (5 oz)

3001 NUTRIENTS - MACRONUTRIENTS

Nutrients are required by the body in order to sustain life. During digestion, food is broken down into nutrients, which are absorbed into the bloodstream and carried to every cell of your body. Carbohydrates, proteins and fats are macronutrients, needed by the body in large amounts. Vitamins and minerals are micronutrients.

1. PROTEIN

- a. Function: Protein is necessary to build and repair body tissues.
- b. Sources: The primary sources of protein include meat, fish, poultry, eggs, dairy products, nuts and legumes.
- c. Caloric value: 4 calories per gram.
- d. Requirements: Protein should comprise 15% of an individual's total caloric intake or approximately $\frac{1}{2}$ gram protein per pound of body weight.

2. CARBOHYDRATE

- a. Function: Carbohydrates are the main source of fuel/energy for the body.
- b. Sources: The primary sources of carbohydrates include grains, cereals, fruits, vegetables and simple sugars.

(1) Complex Carbohydrates: Complex carbohydrates are composed of chains of smaller carbohydrate molecules (simple sugars). Complex carbohydrates are digested more slowly and provide the body with energy for a longer period of time than simple carbohydrates. They also provide valuable sources of fiber and nutrients. Sources include grains, legumes, and starchy vegetables.

(2) Simple Carbohydrates: Simple carbohydrates are sugars such as glucose, sucrose (table sugar) and fructose. They are absorbed into the bloodstream very rapidly and provide a quick source of energy. Simple sugars provide few, if any nutrients, other than calories. Sources include table sugar, honey, jams/jellies, candy and skinless fruit.

- c. Caloric value: 4 calories per gram.
- d. Requirements: Carbohydrates should comprise 55-60% of an individual's total caloric intake. The majority of these carbohydrates should be complex carbohydrate.

3. FAT

a. Function: Fat functions as a source of energy and as a vehicle to transport fat-soluble vitamins.

b. Sources:

(1) Saturated Fat. Excess saturated fats in the diet can lead to fatty deposits along the walls of vital arteries. These deposits can restrict/block the flow of blood leading to a heart attack or stroke. Saturated fats are generally solid at room temperature. Sources include foods of animal origin such as meat, cheese, whole milk, butter, some vegetable oils such as palm oil and coconut oil.

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(2) Polyunsaturated/Monounsaturated. Unsaturated fats may help reduce the risk of heart disease when substituted for saturated fats in the diet. These fats are generally liquid at room temperature and come from plant sources. Sources of polyunsaturated fats include: safflower oil, corn oil, sunflower and soybean oil. Sources of monounsaturated fats include: peanut oil, canola oil, and olive oil.

(3) Cholesterol. Cholesterol is a fat-like substance produced by the body and also found in foods of animal origin. It does not contain any calories, however, excess dietary cholesterol may contribute to fatty deposits along the walls of vital arteries. Sources include: meats, egg yolks, whole milk, whole milk cheeses and butter. There are 2 types of cholesterol found in the body. They are LDL and HDL.

Low-density lipoprotein, or LDL cholesterol, is known as "bad cholesterol." Excess LDL builds up in your arteries and may lead to heart disease. The higher the level of LDL, the higher your risk of heart disease. Lowering elevated LDL cholesterol can reduce the risk of having a heart attack. A safe LDL cholesterol level is 130 mg/DL.

High-density lipoprotein, or HDL cholesterol, has earned the nickname "good cholesterol." That's because it is believed to remove cholesterol from the blood. High levels of HDL in your blood may help to reduce your risk of coronary heart disease. A low level can increase your risk of heart disease. A safe level of HDL cholesterol is 40-59 mg/DL.

c. Caloric value: 9 calories per gram.

d. Requirements: Fat should comprise no more than 30% of an individual's total caloric intake. Only 7-10% of caloric intake should come from saturated fat.

Table 3.3 provides recommended Protein, Carbohydrate and Fat intakes for various calorie levels:

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**TABLE 3.3 - RECOMMENDED PROTEIN, CARBOHYDRATE AND FAT INTAKES
FOR VARIOUS CALORIE LEVELS**

CALORIES PER DAY	GRAMS PROTEIN (15% total calories)	GRAMS CARBOHYDRATE (55% total calories)	GRAMS FAT (30% total calories)
1,200	45	165	40
1,500	56	206	50
1,800	68	248	60
2,000	75	275	67
2,200	83	303	73
2,500	94	344	83
2,800	105	385	93
3,000	113	413	100
3,500	131	481	117
4,000	150	550	133
4,500	169	619	150

Note: The Nutrition Fact Label references 2,000 calories as a standard calorie level for comparison of food products.

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TABLE 3.4 - TIPS FOR IDENTIFYING FOOD PORTIONS

Meat, Poultry, Fish (cooked)

- 3 ounces = size of palm of a lady's hand (don't count fingers!)
= amount in a sandwich
= amount in a "quarter pounder" (cooked)
= half chicken breast (3 inches across)
- 6 ounces = restaurant split chicken breasts (6 inches across)
= common luncheon or cafeteria portion
- 8 ounces = common evening restaurant portion

Cheese

- 1 ounce = 1 slice on sandwich or hamburger
= 1 inch cube or 1 wedge airplane serving
- 1/2 cup = 1 scoop cottage cheese

Salads

- 1 cup = dinner salad
- 2-4 cups = salad bar

Vegetables

- 1/2 cup = cafeteria or restaurant portion
= coleslaw or beans at a barbecue restaurant

Potato

- 1 small (3 oz) = 80 calories = 3 inches long = 1/2 cup
- 1 medium (6 oz) = 160 calories = 5 inches long
- 1 large (8 oz) = 200 calories = 6 inches long
- 1 huge (9 oz) = 250 calories = 6+ inches long = meal-in-one potato

Fruit

- 1 medium (3 inches across) fruit = 60 calories
- 1 large fruit (apple, banana, pear) = 120 calories

Fats

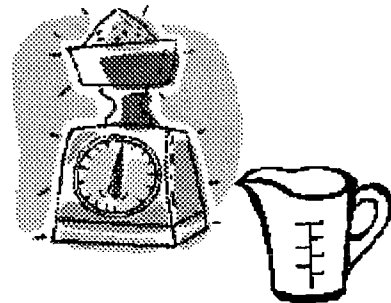
- 1 teaspoon margarine/butter = 45 calories = 1 pat
- 1 tablespoon mayonnaise = 100 calories = typical amount on sandwiches
- 2 tablespoons dressing = 160 calories = typical amount on a dinner salad
= 1 small ladle (restaurant)
= 1/2 large ladle (restaurant)

Ice Cream

- 1/2 cup (1 scoop) = 4 ounces

Beverages

- 6 ounces = typical juice portion
- 8 ounces = common milk portion
- 4 ounces = small glass of wine
- 12 ounces = a can of beer or soft drink
- 1 1/2 ounces = 1 jigger per alcoholic drink



...Every Bite Counts...

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4. FIBER

a. Function. Fiber functions as the body's broom. Fiber is not an actual nutrient since it does not supply any vitamins, minerals or calories. It does, however, perform vital functions.

b. Sources. There are two types of fiber: soluble and insoluble.

(1) Soluble fibers are those that dissolve in water and include pectins and gums. Sources include: apples, bananas, dried beans, peas, and oatmeal. Soluble fiber may help lower blood cholesterol levels.

(2) Insoluble fibers are those that do not dissolve in water and include cellulose and lignin. Sources include: wheat bran, whole-wheat flour and fibrous material in fresh fruits and vegetables. Insoluble fiber helps aid in digestion and may prevent constipation.

c. Caloric value: Fiber has no caloric value.

d. Requirements: 25-30 grams per day.

3002 NUTRIENTS - MICRONUTRIENTS

Vitamins and minerals perform a variety of specialized functions by the body. Compared with the macronutrients (protein, carbohydrate and fat), your body only requires vitamins and minerals in small amounts, hence the name micronutrients. Vitamins and minerals do not contain calories. Each nutrient has a specific and unique function to perform so it is important to consume a diet containing a variety of foods to ensure adequate intake of all nutrients. Vitamins are classified as either water-soluble or fat-soluble. Water soluble vitamins are Vitamins B and C. Fat soluble vitamins are Vitamins A, D, E and K.

- Dissolve in water and thus can not be stored by the body
- Must be replenished on a daily basis
- Are more fragile and may be washed out or destroyed in food preparation

Fat-soluble vitamins:

- Must be transported throughout the body via fat
- Can be stored in body fat
- Excess intake of fat-soluble vitamins can be dangerous because they are stored in the body

Several key vitamins and minerals are discussed below:

1. VITAMIN A

a. Function: Vitamin A is a fat-soluble vitamin. Vitamin A is involved in the formation and maintenance of healthy skin, hair, and mucous membranes. Vitamin A helps us to see in dim light and is necessary for proper bone growth and tooth development.

b. Sources: Yellow, orange, dark green vegetables and fruits (e.g., carrots, broccoli, greens, and cantaloupe), liver, eggs, cheese, butter, and milk.

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2. VITAMIN C

a. Function: Vitamin C is a water-soluble vitamin. Vitamin C is important in forming collagen (a protein that gives structure to bones, cartilage, muscle, and blood vessels). It also helps to maintain capillaries, bones, teeth and aids in the absorption of iron.

b. Sources: Citrus fruits, strawberries, melons, tomatoes, green peppers, dark green vegetables, and potatoes.

3. FOLATE

a. Function: Folate is a water-soluble vitamin. Folate (Folacin, Folic Acid) helps the body form red blood cells and may help prevent the birth defect spina bifida. Folate is part of the B complex vitamins.

b. Sources: Fruits and vegetables, fortified breads, cereals and grains, and dry beans.

4. B-COMPLEX VITAMINS (Thiamin (B-1), Riboflavin (B-2), Niacin (B-3))

a. Function: The B-complex vitamins are water soluble. They include Thiamin (B-1), Riboflavin (B-2), Niacin (B-3). The main function of these vitamins is to help the body produce energy from carbohydrates.

b. Sources:

(1) Thiamin (B-1): Enriched grains, liver

(2) Riboflavin (B-2): Milk products, whole grains

(3) Niacin (B-3): Meat, fish, poultry, peanut butter

5. SODIUM

a. Function: Sodium is a mineral that maintains proper fluid balance in the body and helps muscles relax/contract properly. Sodium has also been linked to high blood pressure. People who are "salt-sensitive" may have an increase in blood pressure when consuming excess sodium. Approximately 30% of America's population is salt-sensitive.

b. Sources: The main sources of sodium in the diet come from processed foods and table salt. Salt is a mixture of sodium and chloride. People often use the terms salt and sodium interchangeably. One teaspoon salt = 2400 mg sodium.

6. CALCIUM

a. Function: Calcium is a mineral needed to build bones, teeth and maintain bone strength. 99% of body calcium is found in bones.

b. Sources: Dairy foods such as milk, cheese and yogurt as well as dark green leafy vegetables.

PART B: MENU PLANNING AND FOOD PREPARATION

3100 REFERENCES, RESOURCES AND TOOLS

1. GENERAL

Menu planning is an important responsibility because menus must provide nutritious and flavorful meals within specific cost limits. A well planned menu uses food service personnel and equipment effectively and is compatible with available storage space.

a. ARMED FORCES RECIPE SERVICE (NAVSUP P-7)

The Armed Forces Recipe Service (AFRS) is issued to all general messes to standardize food preparation and service. All galleys will maintain the most recent set of Armed Forces Recipe Service Cards. AFRS use is mandatory by general messes. The file consists of approximately 1600 recipes, including newly developed recipes and guideline cards. The recipes yield 100 portions and include healthier preparation methods. All recipes have been tested and evaluated for military-wide acceptability and support current nutritional standards. Commands are encouraged to send their favorite recipes and suggestions to NAVSUP 51 for inclusion in the AFRS.

(1) **GUIDELINE CARDS.** Guideline Cards are found in Section A and provide direction for recipe preparation. Guideline cards eliminate the need to repeat the same information on numerous different recipe cards. They include information on food breakouts, food handling, measuring, procedures/equivalents, conversion charts and equipment guidelines.

(2) **INDEX CARDS.** Index Cards are found at the beginning of each section and give a complete listing, in numerical order by type of food or dish, of all recipes contained in that section.

(3) **INDEX OF RECIPES.** The separate spiral bound consolidated index of recipes coincides with the Armed Forces Recipe Service cards.

b. NUTRITIONAL ANALYSIS (NAVSUP P-486, APP. J)

Nutritional analysis of the Armed Forces Recipe Service (AFRS) recipes is provided in NAVSUP P-486, Appendix J.

Part A - Nutritional Analysis of Armed Forces Recipes

Part B - Recipes Meeting Healthy Navy Option Standards

Part C - Nutritional Analysis of Miscellaneous Food Items

Part D - New Recipe Development in the 2003 Revision

c. NAVY FOOD SERVICE (P-476)

(1) NAVSUP 51 publishes the Navy Food Service (NAVSUP P-476) on a quarterly basis and distributes it to all activities with general messes. This publication contains useful information on food products, galley equipment, general mess modernization, publication revisions, sanitation, food service automation, training, food preparation hints, food service operations, nutrition, menu planning, suggested special event or holiday menus, and recordskeeping.

(2) The Food Service Officer or the Leading Culinary Specialist will require each Culinary Specialist to read every issue of the Navy Food Service (P-476). The FSO, Leading CS, and

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Training Petty Officer are the only required signatures on the cover page. Back issues will be kept on file for a minimum of 1 year.

d. HEALTHY NAVY MENU

The Healthy Navy Menu was developed by NAVSUP dietitians to meet all required menu planning standards and provide a template for the development of individual ship/shore galley menus. Use of the menu is not mandatory, however, its use can greatly reduce the amount of time required to develop a quality menu. The menu can be used in its entirety or modified to meet patron preferences. For ease of implementation, the menu is available in FSM format for automatic upload into individual galley systems. An Advanced Food Guide has been developed to accompany the menu, listing possible Advanced Foods alternatives for appropriate menu items. Also available to accompany the Healthy Navy Menu are daily menus with the healthy options designated to post on the serving line. Copies of all information are available via SALTS or the NAVSUP homepage at www.navsup.navy.mil. Once at the homepage, click on Products & Services, scroll to Quality of Service, Quality of Life and then click on Food Service, and click on the Navy Nutrition for menus.

e. WEIGHT CONTROL INFORMATION

Providing a Healthy Navy option for entrées, side dishes and desserts ensures appropriate weight control meals are available. To assist patrons in making healthy meal selections advertise the healthy options on the serving line as well as on the menu, in POD notes and via other media. Exercise and portion control are necessary for maintaining desirable weight. One pound of body fat equals 3500 calories. By reducing calorie intake by 500 calories per day and/or increasing energy expenditure, a weight loss of one pound per week can be achieved. For example, physical activity that burns 250 calories per day combined with a 250-calorie reduction equals 500 calories. Over a period of one week, this results in a deficit of 3500 calories. Safe weight loss is 1-2 pounds per week. The Navy Nutrition and Weight Control Guide, NAVPERS 15602, is an excellent resource for weight control information.

f. MENU REVIEW

All galleys are required to have their cycle menu reviewed by the NAVSUP dietitian. NAVSUP recommends a menu review be completed by the NAVSUP dietitian annually or when a new menu is established. Some of the benefits of submitting your menu for review annually is to receive up-to-date nutritional educational material and new recipes.

Commands can expect a hard copy of their review mailed to them within 45 days after menu receipt. (**NOTE:** NAVSUP dietitian will email receipt acknowledgement of the menu review.) The menu is evaluated in terms of compliance to the standards outlined in this chapter. Menus are given a numerical score, based on a 100-point scale. A score of 90 or better indicates an acceptable menu. Commands interested in having NAVSUP review their menu should contact the NAVSUP Nutrition Manager, listed in the Contact Directory, Page 4, P-476. Check with your TYCOM for any specific local requirements.

g. FOOD PREFERENCE RATINGS

A menu planner can develop a questionnaire to help determine the crew's preferences. Food preference questionnaires should be updated periodically because tastes change, new personnel arrive, and new foods and recipes are introduced. By tracking each menu item's acceptability, it will be easier to predict portions to prepare. Make sure to note any circumstances that would effect the acceptability.

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h. MEAL ATTENDANCE PREDICTIONS

Ashore units use signature head counts to document actual personnel fed. Afloat units underway receive full ration credit daily for all enlisted personnel entitled to be fed in the general mess. A mechanical counting device will be used to determine ration credit for inport periods based on the number of meals actually fed. At sea, a counting device should be used to count persons fed, a tool assisting the Watch Captain with the NAVSUP 1090 preparation and for historical data. There are variations in meal attendance from day-to-day and meal-to-meal. Head count records, although recommended, are not required to show how many people were served at each meal. The same historical data may be acquired simply by retaining the food preparation worksheet (NAVSUP Form 1090) for approximately four months or through three complete cycles of the menu to accurately predict meal attendance. Estimates of future attendance are based on past records and experience. Factors such as weather, proximity to payday, and liberty trends must be taken into account when predicting attendance. The number of portions of an item served should not be used as an indication of attendance at a meal.

i. MENU BOARDS

There are two kinds of independent menu boards: menu production review boards that actually review the menu within the food service division, and menu review boards that act as advisors to the Food Service Division.

(1) Menu Production Review Boards: This board is composed of Culinary Specialists, and may be chaired by the Leading CS, the S-2 Leading Petty Officer, or Watch Captain(s) who will review the menu. Utilizing NAVSUP 1090 (Food Preparation Worksheets), food service personnel will plan and discuss in advance specific ideas about menu preparation, service techniques, progressive cooking requirements, and the positive as well as the negative lessons learned from the last time these menus were prepared. Some additional items to take into consideration when conducting a menu production review board are crew preference, food supplies, galley equipment, manpower, and other factors. Emphasis should always be placed on the resources and limitations of the food service operation, while maintaining quality nutritious meals. It is recommended that these boards meet weekly. Menu Production Review Boards should periodically survey the command's food preferences and revise the menus accordingly.

(2) Menu Review Boards: This board will consist of representatives from as many divisions as possible, but could vary from one representative from each division to a more limited broader membership depending on the command's wishes. The board will be chaired by the Food Service Officer, and in his absence, by the Leading CS. The purpose of the board is to have patron representatives communicate with the food service management team. Suggestions and criticisms presented by the members should be given adequate attention and explanation as appropriate. The menu review board can be used to provide patrons with an understanding of the resources and limitations of the food service operation. It is recommended that a menu review board be conducted monthly, but at a minimum of at least once a quarter. Menu review board minutes shall be recorded, routed through the Chain-of-Command for signature, and kept on file in the food service office for one year.

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3101 MENU REVIEW PROCESS

1. CYCLE MENU

A cycle menu works best for general messes. Cycle menus save time and allow an easier and more thorough analysis than menus written weekly. Cycle menus provide more accurate forecasting for ration costs, requisition requirements, and daily food preparation. In deciding on the most desirable cycle length, the variety and frequency of resupply, the number of duty sections, and the CS watch schedule should be taken into consideration. An odd-numbered day cycle allows each watch section the opportunity to prepare the entire cycle menu. Every attempt will be made to offer a selective menu. Selective menus offer one or more options for each meal category. Ideally, each menu should offer two or more entrées, side dishes, vegetables and desserts. A variety of beverages and breads will also be available.

Many factors effect the menu planner's choice of foods for the menu: nutritional requirements, food costs, availability of supplies/equipment, skill level of galley personnel and manning levels.

a. Monetary allowances determine the financial resources of the menu planner. A menu writer must stay within the Basic Daily Food Allowance. Careful planning will help eliminate rewriting of menus and making last-minute substitutions.

b. Seasonal availability of foods is important to the menu planner. Menus should be adjusted to take advantage of seasonal changes in the supply of fresh produce. Canned or frozen fruits, juices, and vegetables supplement the fresh menu items and are comparable in nutritive value.

c. Equipment and storage facilities also effect the choice of menu items. Avoid menus that require too much last minute preparation. Plan a balance between foods that can be prepared in advance without deteriorating in quality and those that must be prepared just before serving time.

d. The amount of manpower and skill level of galley personnel must be considered when planning a menu. Balance labor intensive menu items with those that require minimal preparation.

2. MENU PLANNING PROCEDURE

a. The Leading Culinary Specialist will draft a menu using the following tools: Cargo (afloat), NAVSUPNOTE 7330, crew preference surveys, AFRS, and locally approved recipes. Local recipes are to be approved by the Food Service Officer. The menu draft will include the food item and recipe number. Menus for salad and dessert bars are to be included and attached to the menu draft.

(1) Drafting the menu. Most meals are planned around the entrée dishes of meat, fish, or poultry. Other meal items are planned to complement the main dishes. Menus should be drafted as far in advance as practical.

(2) Meat block. A frequency chart for meat is known as a "meat block." Its purpose is to optimally distribute beef, veal, pork, lamb, fish, poultry, and other meat substitutes. Careful attention should be given to balancing the variety of meats and meat substitutes to prevent the menu from becoming "heavy on beef" or "light on fish." It is important to consider items not only because of their popularity but also cost. Meat is the largest single dollar investment in the menu. A planned pattern of meat and meat substitutes on the menu will stabilize use of costly and popular meat items and make it easier to accurately predict menu requirements.

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(3) The Menu Draft will list each item in a meal with descriptive wording and the Armed Forces Recipe Service recipe numbers. Indicate a recipe number for all menu items requiring a recipe for preparation. Referencing the correct Armed Forces Recipe Service recipe number for each item eliminates guesswork. The following steps illustrate the correct sequence in drafting the major components of a meal:

- Step 1.** Entree
- Step 2.** Starches and vegetables
- Step 3.** Salads
- Step 4.** Breakfast fruits and cereals
- Step 5.** Desserts
- Step 6.** Breads and breakfast pastries
- Step 7.** Soups and beverages

(4) Foods on the Cycle Menu or the posted menu at the head of the serving line must be listed in the following order: (Accompaniments to a menu item should be written alongside or directly underneath it)

Breakfast	Lunch or Dinner
Fruit Juices	Soup-Crackers
Cereals	Main Entree
Main Entree	Gravy or Sauce (if required)
Breakfast Pastry	Starches
Breads-Butter	Vegetables
Jam-Jelly	Salad-Dressings
Beverages	Breads-Butter
	Dessert
	Beverages

b. The Food Service Officer will analyze the draft menu to ensure that meals are nutritionally balanced and reflect good management of food supplies, equipment, and personnel. The Food Service Officer will review and note changes on the menu draft and return it to the Leading Culinary Specialist. The menu draft will be used for preparing the daily Food Preparation Worksheet (NAVSUP Form 1090).

c. **MENU APPROVAL.** The smooth menu will be submitted for command approval and signature when a new cycle menu is prepared. Menus will list nutrient information containing **calories, carbohydrates, protein, and grams of fat.** This information will allow the crew to reference the nutrition information and make more educated food selection choices. Menus posted on menu boards, bulletin boards, and other designated areas should include appealing, descriptive, and accurate wording. Recipe numbers will be omitted from posted menus.

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d. **MENU CHANGES.** The Commanding Officer or the designated representative may allow the Food Service Officer to make necessary changes to an approved menu. This authorization occurs when the Commanding Officer signs the activity's cycle menu that contain the following preprinted statement:

"The Food Service Officer is authorized to make changes to this menu when, due to unusual or unforeseen circumstances, it may be necessary to provide substitutions for food items not in stock or to permit timely use of perishable foods."

Permanent changes to the approved cycle menu must be approved by the chain of command.

e. **MENU COST CONTROL.** Use of the General Mess Control Record (NAVSUP Form 338) within FSM allows a daily review of food costs and provides current over/under issue status. The menu planning control record signals the need to reduce menu costs.

3102 MENU PLANNING PROCESS

1. GENERAL NUTRITION

a. The menu will offer healthy options. Menus will offer healthy options to include a Healthy Navy entrée, vegetable, starch and dessert. Healthy Navy standards are as follows:

Entrée = 15 gm fat or less

Side dish (starch and vegetable) = 5 gm fat or less

Desserts = 5 gm fat or less

b. Smaller portions should not be promoted as a standard weight control practice. Offer a balanced, low fat diet to patrons concerned about weight control. A diet consumed in smaller portions has an appearance of being severely restrictive and may contain more calories and fat than a well balanced diet consumed in average portion sizes.

c. **Vitamins and Minerals.** Vitamins and minerals are required for all bodily functions. It is important to provide a variety of foods on your menu to ensure availability of all key nutrients. Several key vitamins and minerals are discussed below:

(1) **Vitamin A:** A good source of vitamin A will be on the menu every day. Dark green and deep yellow fruits and vegetables such as broccoli, sweet potatoes, green peppers, spinach, carrots, winter squash, tomatoes and cantaloupe are good sources of vitamin A.

(2) **Vitamin C:** A good source of vitamin C will be served daily. Good sources include citrus fruit and/or juice, kiwi fruit, cantaloupe, cranberry juice, strawberries, tomato juice.

(3) **Folate:** Good sources of folate will be offered daily. Sources include oranges/orange juice, kiwi, bananas, strawberries, spinach, broccoli, peas, green leafy vegetables, lentils, cereals, breads, rice and pasta.

(4) **Calcium:** In addition to milk at every meal, other good sources of calcium such as yogurt, cottage cheese and cheese should be offered daily.

(5) **Sodium:** When serving a high sodium entrée such as ham, corned beef, cured meats or entrées prepared with soy sauce, offer a lower sodium entrée such as fresh meat, seafood or poultry.

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2. MENU PLANNING/NUTRITION STANDARDS FOR ENTRÉES

a. When serving two entrées per lunch/dinner meal:

- (1) A healthy option entrée (less than or equal to 15 grams fat) will be served at each meal.
- (2) In addition to red meat (beef, pork, veal, lamb), poultry and fish will be incorporated in the menu.
- (3) Lean cuts of beef and pork will be utilized. Refer to "The New Professional Chef" and "The Art and Science of Culinary Preparation" for additional information on lean cuts of meat.

b. When serving one entrée per lunch/dinner meal:

- (1) A healthy option (less than or equal to 15 grams fat) should be served for either lunch or dinner.
- (2) In addition to red meat (beef, pork, veal, lamb), poultry and fish will be incorporated in the menu.
- (3) Lean cuts of beef and pork will be utilized. Refer to "The New Professional Chef" and "The Art and Science of Culinary Preparation" for additional information on lean cuts of meat.

c. Only one fried entrée will be offered per day to reduce daily fat intake. It is preferable to serve entrees that are baked, roasted, broiled, poached, or grilled. If serving a fried entrée, the alternate entrée will be a healthy option.

d. When a casserole entrée is served, offer an alternate entrée containing pre-portioned or sliced meat.

e. When serving high fat cold cuts such as bologna, offer lean, cold sliced roast meats such as turkey or lean roast beef to provide a healthy option.

f. Serve gravy/sauces on the side.

g. At breakfast, a minimum of one egg entrée will be prepared without added fat. Reduced cholesterol eggs should be available.

h. Reduced fat/fat free yogurt qualifies as a healthy entrée option for breakfast.

3. MENU PLANNING/NUTRITION STANDARDS FOR STARCHES

a. A healthy option starch (less than or equal to 5 grams fat) will be offered each meal when serving 2 starches per meal. When serving one starch per meal, a healthy option starch will be provided at either lunch or dinner. Starch options should include potatoes, rice, or pasta. Refer to the Armed Forces Recipe Service for recipe ideas.

b. At breakfast, assorted breads, english muffins, bagels and low fat muffins will be offered as a Healthy Navy alternate to high fat breakfast pastries.

c. At least one whole grain breakfast cereal will be offered daily. Prominently display whole grain RTE cereals on the breakfast serving line.

d. Whole grain (whole-wheat) bread will be offered at each meal.

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4. MENU PLANNING/NUTRITION STANDARDS FOR VEGETABLES

a. A healthy option vegetable (less than or equal to 5 grams fat) will be offered at each lunch and dinner meal when serving 2 vegetables per meal. When serving one vegetable per meal, a healthy option vegetable will be provided at either lunch or dinner. Small amounts of butter/margarine (1 cup per 100 portions) can be added to vegetables and still remain below 5 grams fat per serving.

b. No more than one starchy vegetable (i.e., corn, peas, baked beans, pinto beans, black-eyed peas, lima beans) will be offered when serving two vegetables per meal.

c. Relish trays will include a variety of fresh vegetables. If dip is to be served with the relish tray, offer a low fat/fat free variety.

d. Ideally, two vegetables will be served at both lunch and dinner.

e. Vegetables should complement the entrée being served. For example, green beans complement spaghetti but harvard beets do not.

f. Vegetables will be prepared utilizing batch cooking techniques in order to preserve nutrients and provide flavorful and appetizing meals.

g. Vegetables served with cheese sauce or cream sauce are generally high in fat. Recommend serving sauces on the side.

h. Only one fried vegetable will be served per day.

5. MENU PLANNING/NUTRITION STANDARDS FOR DESSERTS

a. A healthy option dessert (less than or equal to 5 grams fat) will be served with every lunch and dinner meal. Examples include fruit, low fat yogurt, sherbet, fruit ice, gelatin, angel food cake or appropriate healthy option dessert recipe. Offer fruit selections as a dessert choice for the lunch and dinner meals.

b. Fresh fruit will be utilized to the greatest extent possible. If canned fruit is utilized, it should be packed in natural juice vice syrup packed. Seasonal fruits will be incorporated into the menu as much as possible. A minimum of two fruits will be offered every meal.

c. The dessert menu should take into account personnel resources and skills, preferences, eye appeal, climate, and cooking facilities. Each week's menu must be planned to provide an equitable distribution of favorite cakes, pies, fruit, ice cream, and cookies. The baker's schedule should allow adequate time and oven space to make the desserts. If bread and breakfast pastries are baked in the galley, production schedules must be coordinated.

6. MENU PLANNING/NUTRITION STANDARDS FOR SALADS/SALAD BARS/FRUIT BARS

a. A salad bar or a pre-made fresh green salad will be served at lunch and dinner pending availability of ingredients.

b. A minimum of two different fruits will be served at breakfast, lunch and dinner.

c. A salad bar menu will be planned to complement the cycle menu. Avoid duplication of food flavors between the menus. Several factors to consider:

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(1) Seasonal availability. Fresh fruits and vegetables in season are a refreshing change from the processed varieties so often served while the ship is underway. Fresh fruit and vegetables should be served as often as their availability and the replenishment schedule allow.

(2) Temperature and climate. Cool, colorful salads are most welcome in warm weather. Lighter meals for hot weather go well with hearty chilled salads, such as potato, macaroni and tuna salads. Crisp relishes and green leafy salads are an enjoyable contrast with the hot, heavier dishes of cold weather meals.

d. Salad bar components:

(1) Every salad bar will include a raw vegetable salad, such as a tossed green salad. Take advantage of the wide variety of fresh greens such as romaine, escarole, endive, Chinese and red cabbage to add variety, color and texture to tossed green salad.

(2) Assorted vegetables such as diced/sliced/shredded celery, radishes, carrots, onions, tomatoes, cucumbers, cauliflower, broccoli flowerets, and green pepper rings may be included. Use seasonal fresh vegetables to the maximum extent possible (refer to Guidelines for Relish Trays or Salad Bars, M-G-1).

(3) Additional salad bar items may include: pickles, olives, bean sprouts, bacon bits, croutons, garbanzo beans (chick peas), red beets, diced hard boiled eggs, diced/cubed meat or cheese, and cottage cheese.

(4) Specialty salads such as coleslaw, pasta salad, potato/macaroni salad, and marinated black bean salad should be added to the salad bar as often as possible.

(5) Salad dressings. At least one reduced fat/fat free dressing will be offered at each meal.

(6) Fruit. When possible, fresh fruits should be offered on the salad/fruit bar. If fresh fruit is not available, canned fruit provides a suitable alternative. A minimum of two types of fruit will be offered every meal.

7. MENU PLANNING/NUTRITION STANDARDS FOR BEVERAGES

a. One percent low fat and/or skim milk will be offered at each meal. If chocolate milk is available, offer low fat chocolate milk. Deployed ships and overseas general messes are encouraged to use 1% low-fat milk when available.

b. Pure 100% fruit juice is recommended vice fruit drinks containing large amounts of sugar and minimal fruit juice.

8. HEALTHY INGREDIENTS

a. Substitute low fat/fat free ingredients wherever possible. For example, mayonnaise, sour cream, yogurt, and cheese products are available in low fat/reduced fat or fat free versions.

b. Cholesterol free eggs can be substituted for regular table eggs.

c. Use 90% lean, ground turkey or ground beef when possible.

NOTE: If mixing ground turkey with beef, the internal cooking temperature must reach 165° F. or higher for 15 seconds.

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9. MARKETING MENU ITEMS

a. Menus are posted daily in the general mess to describe and merchandise meals. Recipe numbers should not be posted on menu boards. Utilize descriptive terms that sound appetizing (i.e., Seasoned Mixed Vegetables vice Mixed Vegetables or Fluffy White Rice vice Rice). Menu items will be listed in the following order:

Appetizer/Soup

Entrées (gravy, sauce if required)

Starches

Cooked vegetables

Salads

Breads/spreads

Desserts

Beverages

b. Healthy Option menu items will be identified. Galleys should utilize the marketing technique most effective for the individual galley. Options for Posting nutritional analysis (see Appendix J, P-486) include; Posting on cycle menu, menu boards, beginning of serving lines, or in front of the items on the serving line and specialty bars (i.e., potato, salad, chili bar, etc.) A special symbol such as a star or a heart can be placed next to the item on the cycle menu/posted menu. Additionally, a sample plate displaying the healthy options may be placed at the beginning of the serving line. These techniques provide a quick reference for those patrons desiring to select the healthy options.

c. Ensure serving line personnel are knowledgeable about the specific ingredients, portion size and nutritional value of the foods they are serving.

10. FOOD COMBINATIONS/SCHEDULING/VARIETY/INNOVATION

a. Check the menu to see if the combinations served are acceptable to most people. Vegetables and starches should complement both entrées. For example, red beets may complement roast beef, but they do not complement spaghetti.

b. Preparation methods will be varied in the same meal, on the same day and throughout the menu cycle. For example, potatoes can be served mashed, baked, oven-fried or with a variety of seasonings. Rice can vary from white, brown or wild.

c. Evaluate the menu for over-scheduling of popular items.

d. The Armed Forces Recipe Service (AFRS) will be used to the greatest extent possible. The menu should incorporate an assortment of different recipes throughout the cycle including recipes from the latest AFRS updates.

e. Avoid serving the same type of meat more than once per day (i.e., hamburgers for lunch and meat loaf for dinner).

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- f. Variety breads such as cornbread, muffins, garlic bread, biscuits and similar items will be offered to complement the meal.
- g. A choice of two or more spreads will be offered at each meal (i.e., butter, margarine, jam, jelly, marmalade, honey, or peanut butter).
- h. A different type of soup will be served for the second meal when two soups are offered on the day's menu. Soup ingredients should differ from other menu selections of the meal. Example: avoid serving entrées containing tomato sauce with tomato soup, baked beans with bean soup. The type of soup must be specified on the menu. Terms such as "soup of the day" will not be used.
- i. Sandwiches will be served as the alternate entrée. Menus that rely solely on sandwich meals may compromise crew satisfaction and nutrition. Sandwich preparation can be labor intensive.
- j. When less popular items are served an alternate item will be offered (i.e., if liver is served offer a popular item such as chicken).
- k. Avoid reliance on snack foods (i.e., potato chips) as an accompaniment for sandwiches.
- l. Theme meals will be included throughout the cycle. Theme/special meals are important as morale boosters and also allow Culinary Specialists to use their individual talents. With a few extra touches any meal can become fit for a special occasion. Be creative; indicate theme meals on the menu with titles such as "Mexican Fiesta" or "Hawaiian Luau." Special meals include holiday meals, cookouts, brunches and birthday meals. Each activity should feature at least one special meal per 35-day cycle. For example, the menu for St. Patrick's Day could read "Irish Stew" rather than "Beef Stew." Special days are listed in Table 3-5. Meals on these days can be highlighted with one or more special dishes to commemorate the occasion along with printed menus and decorations.

TABLE 3-5 - SPECIAL OCCASION MEAL IDEAS

January	June
New Year's Day	Father's Day
Martin Luther King, Jr's Birthday	Flag Day
February	July
Black History Month	Independence Day
Valentine's Day	September
Presidents' Day	Labor Day
March	5-a-Day Month
St. Patrick's Day	October
Easter Sunday (or April)	Columbus Day
National Nutrition Month	Navy Birthday
May	Halloween
Asian Pacific Heritage Month	November
Mother's Day	Veteran's Day
Armed Forces Day	Thanksgiving
Memorial Day	Marine Corps Birthday
	December
	Christmas

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11. CHARACTERISTICS OF AN AESTHETICALLY PLEASING MEAL

a. Color - Each meal should be colorful. The colors will complement, not contrast, one another. It is helpful to visualize the meal on a plate or to look at the meal on the steam table from the customer's side of the serving line. A meal of baked fish, steamed rice and seasoned corn provides no color contrast and is unappealing for the customer.

b. Shape - Each meal will consist of items that vary in shape. The combination of hamburgers, potato patties, and sliced beets is an example of poor shape variety.

c. Texture - Food items that comprise a meal will vary in texture. A good rule to follow is to include a crisp, a firm and a soft food at every meal. Avoid a meal containing all saucy items or all soft items.

d. Flavor - Avoid too many similar flavors in a meal as well as too many different flavors in one meal. For example, corn should not be scheduled with a meal containing cornbread or cornbread dressing or sweet potatoes with pumpkin pie. Alternately, a meal consisting of lasagna, sweet and sour pork, southwestern rice and southern style beans contains too many different flavors that do not complement one another. Flavors represented throughout the meal should be complementary.

12. SPEED LINES

Speed lines provide quick "grab and go" items for those patrons not having the time to proceed through the serving line. Attempts will be made to include healthy options on the speed line whenever possible. In addition to burgers and fries, healthy sandwiches such as grilled chicken sandwiches, lean meat sandwiches/wraps and ready-made salads (such as a Chef salad) can be offered. Seasoned oven fries provide an appetizing, lower fat alternative to french fries. Fresh fruit is an easy addition to any speed line and provides a healthy dessert option for those patrons desiring one. Properly managed speed lines can encourage healthful eating and be successful in any general mess having the space and personnel to run them.

13. BRUNCH

The Brunch meal answers the patron's desire for a late breakfast and also provides the option of a more substantial mid-day meal. Generally, all breakfast options are available as well as a typical lunch entrée item such as a sandwich or casserole. Side dishes such as a starch and vegetable will accompany the lunch entrée. Healthy options will also be available for the brunch meal. The healthy option can be one of the breakfast entrées, however, it is preferable to offer a healthy sandwich or casserole as well.

14. NIGHT MEALS

The night meal is designed as an alternate meal for those who did not receive a lunch or dinner meal. Healthy option entrées and side dishes will be scheduled regularly throughout the night meal cycle.

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3103 FOOD HANDLING AND NUTRIENT RETENTION

1. FOOD HANDLING:

The way food is handled greatly effects nutrient retention. Growing conditions and degree of processing effect nutritional value. Storage conditions are controlled by food service personnel. These principles apply to minimize nutrient loss during storage:

- (1) Store at recommended temperatures.
- (2) Provide ample air circulation to maintain recommended storage-temperatures.
- (3) Provide cool, dry, ventilated conditions.
- (4) Practice first-in, first-out (FIFO) use of food items.
- (5) Long storage times result in greater nutrient loss.
- (6) Variable and excessive temperatures hasten nutrient loss.

2. FOOD PREPARATION:

Preparation methods affect nutrient content of food items. Refer to AFRS simmering and steaming instructions for vegetables. Avoid early preparation of all cooked foods. Hot foods continue to cook, losing nutrients, color, flavor and texture. Progressive/batch cooking techniques will be utilized. Prepare the minimum quantity required to maintain an even flow of freshly cooked products to serving lines.

3. TEMPERATURE MONITORING:

There are many types of thermometers used in food production to monitor storage temperatures as well as preparation temperatures.

<u>Location</u>	<u>Type of Thermometer</u>
Milk Dispenser	air measuring, spirit glass/dial
Refrigerator	air measuring, spirit glass/dial
Freezer	air measuring, spirit glass/dial
Ovens	air measuring, dial oven
Grill	surface measuring, grill
	stick type, candy or deep fry
Manual ware washing	stick type, pocket dial
Food	stick type, pocket dial

3104 ADVANCED FOOD

1. Advanced food is considered to be pre-prepared food which eliminates traditional "cook from scratch" preparation procedures. These foods are pre-cooked/cooked, prepared/pre-assembled and pre-breaded. Items that are fresh, chilled, seasoned, frozen, sliced, diced, and shredded are

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included in this category. Other items are ready-to-serve (RTS) or ready-to-eat (RTE) items which may require re-heating, cooking or served directly from the original container. One-NSN meals can be used as an advanced food item.

2. NAVSUPNOTE 7330 (Fixed Price List), the Prime Vendor catalogs, and the Food Service Management System (FSM) version 250-02-05-00 and current versions contain an additional column identifying "Advanced Foods." These tools will assist in incorporating and maximizing the use of these items in the menu.

3. The following products are considered Advanced Food:

a. Pre-Cooked/Cooked. Preparation requires only re-heating vice complete cooking. These items can be served alone or as a component of another recipe. Examples are pre-cooked bacon, oven roast, chicken and corned beef.

b. Prepared/Pre-Assembled. Items containing two or more ingredients that have been assembled to create a complete recipe. Preparation requires heat and serve or minimal preparation. Items may be purchased frozen, chilled, canned or other dry packaging such as plastic, foil or cardboard, and may include entrées, side dishes or pie fillings and desserts. Examples: Lasagna, Pizza, Salisbury Steak, Beef Stew, Macaroni and Cheese, Baked Beans, Refried Beans, Chili, Beef w/BBQ sauce, Ravioli, Lumpia, Egg Rolls, Assorted Hors d'ouvres, Au gratin Potatoes, frozen or shelf stable dough products, cookie dough, frozen whole eggs/egg whites and condensed or frozen soups, stuffing mixes, rice mixes and flavored potato mixes.

c. Pre-Breaded. Items raw or pre-cooked, which have bread coating applied already. Preparation requires only heating and serving. These items are typically purchased in the frozen state. Examples of breaded products are shrimp, fish portions, veal/chicken/pork patties, onion rings and vegetables.

d. Pre-Cut/Sliced/Diced/Chopped/Cubed/Shredded/Grated. Items which have been pre-cut, sliced, diced, chopped, cubed, shredded, or grated, and are purchased fresh, frozen or chilled. Examples are pre-cut raw vegetables, sliced/diced/chopped cheeses and meats such as fajita strips and diced meat (chicken, turkey, etc.).

e. Ready-to-Serve (RTS)/Ready-to-Eat (RTE). Items that are fully prepared as purchased. They can be removed from the package and served as a stand-alone item without any further preparation other than portioning. Items may be purchased frozen, chilled, canned or in dry packaging such as plastic, foil or cardboard. Examples: Pre-made shelf stable or frozen cookies, brownies, cakes, pies, canned puddings, canned meat spreads, croutons, ready-made pie crusts, ready-made icing, salsa, pizza, cocktail, tartar and cheese sauces.

f. One-NSN Meal Initiative: In an effort to support the Fleet, NAVSUP has tested a process that will allow for the CS to order 1 NSN and receive the Protein, Starch, Vegetable and accompanying sauce (if required) to feed 50 portions. This initiative is an alternative for preparing food items from scratch, breaking out each individual item to prepare the entire menu. Instead, one stock number is broken out, re-thermalized and served. The quality is outstanding and efforts are ongoing to provide more NSN's to bring more variety and quality to the table. This concept will work well in certain situations such as Upkeep, Dinner Meals, Breakfast Meals and on Weekends.

4. TRADITIONAL FOODS

These foods are **NOT** Advanced Foods. They are fresh or processed by canning, dehydration, compression, freezing, or other methods to save labor and to reduce waste, storage space and refrigeration requirements. Fleet operations and ships' varying characteristics have historically

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dictated a need for foods that save storage space and do not require refrigeration. These foods can greatly extend the endurance of ships. Some types of Traditional Foods are as follows:

a. Canned. These foods are practical to use because they can be safely stored in a wide temperature range, have a longer shelf-life than fresh or frozen foods, and are generally economical to use. Waste, such as skin, seeds and bones, has been removed. They are cooked and ready to heat or chill and serve. Canned foods available include fruits, vegetables, meats, poultry, fish and ice cream toppings, along with many others.

b. Beverages. Available as Bag-in-a-Box (BIB), canned, concentrated, Ultra High Temperature (UHT), dehydrated or instant for many beverages (coffee, tea, soda, fruit juices, milk, flavored beverages).

c. Dehydrated. The advantages of using dehydrated foods are the natural color, flavor, and texture of the food is preserved, less storage space is required since water is removed, and the food can be stored without refrigeration. Different methods of dehydration are used according to the individual characteristics and reactions of the food item. These are hot air, vacuum, spray, drum, and freeze-drying. Examples are: dehydrated shrimp, cottage cheese, instant potatoes, garlic and chives, cream substitute, sour cream mix, green beans, dessert topping, ice milk and milk shake mixes, yogurt mix and American cheese, among many others.

d. Fresh/Frozen. Foods commonly stocked are raw, unseasoned, unbreaded ground meats, fish, poultry, fruits, and vegetables. A variety of fresh items such as breads, rolls and pastries are available through local bakery contracts.

e. Other. Other kinds of traditional foods are mixes for bakery items and pudding. Additional items are salad dressings, jams, jellies, gravy, icing mixes, condiments (including individual portion packets), dry and instant cereals and spices.

3105 SPECIAL MEALS

In-flight and boat meals that are prepared and eaten away from general messes pose special problems. Facilities for storage, refrigeration, and cooking aboard aircraft and service craft may be limited or lacking, and thereby limit menu selections. Special meals often must be held for several hours. Careful consideration must be given to selection food items that can withstand delays between preparation and serving without risk of food-borne illness or loss of quality. Factors that effect choice of food items:

1. Highly perishable foods:

Sandwich fillings made with salad dressing, chopped and ground protein foods, eggs, fish and shellfish, pastry with custard fillings, creamed soups and sauces, and leftover, cooked poultry are highly susceptible to bacterial contamination and should be avoided when making special meals. The Manual of Naval Preventative Medicine, NAVMED P-5010-1 gives guidelines for safe food handling procedures.

Instead of meat spreads for sandwiches use sliced roast turkey, chicken, beef, pork, cheese, and peanut butter and jelly. If salad dressing is desired, use individual packages. Other items, such as catsup, mustard, lettuce, and tomato, should be packed separately so that the sandwiches will not become soggy.

2. Foods known to cause discomfort for aircrews, such as highly spiced and rich, fatty foods should be avoided. For some individuals, beans, raw onions, cabbage, soy bean products, and

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carbonated beverages can cause intestinal gas at high altitudes. On the other hand, liquids and foods containing starch and sugar will help alleviate the effects of motion sickness, reduced oxygen and fatigue.

3. The amount of water available may be limited and this should be taken into consideration when planning meals that include dehydrated or concentrated food items.

4. When refrigeration is not available for meals:

- a. Personnel responsible for meal preparation must strictly follow sanitary precautions.
- b. Foods must be held at constant refrigeration while in the galley.
- c. Food must be eaten within 4 hours of issue.
- d. To ensure that customers are aware of the safe time limit the meals are to be consumed with, label the food with the following data:
 - (1) Date and time of preparation;
 - (2) Prepared by; and,
 - (3) Keep under refrigeration or eat by _____(within 4 hours of issue).
- e. Holding or reusing these meals for later consumption is hazardous and should be avoided.

5. Menu suggestions for special meals:

To increase the variety of food items for special meals utilize all of your resources (i.e., made from scratch items, pre-prepared items, individually wrapped items and boxed meals).

a. The following food items are suggested for inclusion in breakfast meals:

- Fruit
- Juice
- Cereal-Ready-To-Eat
- Breads, pastries
- Spreads (peanut butter, jam, margarine, cream cheese)
- Snacks (dried fruit, nuts, granola type bars, cheese and crackers)
- Beverages (cold or hot as applicable)

b. The following food items are suggested for inclusion in lunch and dinner meals:

- Fruit
- Juice
- Entrée/Sandwich
- Salad or relishes (raw vegetables, pickles)
- Breads or roll

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- Accompaniments (cranberry sauce, applesauce)
- Condiment packets (ketchup, mustard, mayonnaise, dressings)
- Desserts (canned fruit or pudding, bakery items)
- Snacks (dried fruit, nuts, granola type bars, chips, pretzels, cheese and crackers)
- Spreads (peanut butter, jam, margarine, cream cheese)
- Beverages (cold or hot as applicable)

3106 BASIC GUIDES FOR FOOD PREPARATION

Food will be prepared for the general mess following recipes contained in the Armed Forces Recipe Service or locally prepared and documented recipes approved by the Food Service Officer.

3107 FOOD PREPARATION WORKSHEET

1. **REQUIRED USE.** All general messes with more than one Culinary Specialist assigned are required to use the NAVSUP Form 1090. The Leading Culinary Specialist will prepare and sign the NAVSUP Form 1090 for each food preparation space (see Figure 3-1). After signing, the Leading Culinary Specialist places the document in the appropriate spaces. The Leading Culinary Specialist uses experience and historical acceptability to predict attendance for each meal. The Watch Captains will review and sign the worksheet at least two days before going on watch. Watch Captains will follow all instructions provided on the worksheet to prepare meals. The Watch Captain will enter the number of persons actually fed for each meal, number of portions actually prepared and the number of portions left over for each recipe. The Master-at-Arms, for activities where Master-at-Arms are assigned, provides figures for persons actually fed to the Watch Captain.

2. **SEPARATE WORKSHEETS.** Preparing separate NAVSUP Form 1090s for each work center could cancel the need to include the vegetable preparation room, bake shop, and meat preparation room on the reverse side of the worksheet. The Food Service Officer must decide if the general mess size and facilities justify the use of the reverse side of the worksheet for separate food preparation areas. Use of the reverse side of the worksheets may include additional requirements such as:

- a. Maintaining a refrigeration log (a hand drawn or rubber stamp);
- b. Recording serving line and scullery temperatures,
- c. Notes from the menu production review board, and,
- d. Food Preparation Worksheet Actual Portions Prepared Validity Check (See Appendix I, Attachment A).

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3. PREPARATION. The proper preparation of the NAVSUP Form 1090 is as follows:

Data Block and Caption

Instruction for Entry

HEADING SECTION

Reviewed by	Reviewed and signed by the Food Service Officer.
Document Number	Assigned through FSM program.
Day	Menu cycle day assigned through the FSM system.
Date	Appropriate calendar date.
Activity	Name of activity.
Leading Culinary Specialist	Leading Culinary Specialist signature after preparing the document.
Reviewed and Received by	Watch Captain or work center supervisor on duty after reviewing the instructions.
Reviewed and Received by	Oncoming Watch Captain or work center supervisor who assumes duty after reviewing the instructions.

MEAL ATTENDANCE, PREDICTIONS AND ACTUAL FED SECTION

Allowed	Number of assigned personnel allowed at the activity. This figure is provided by the Personnel Department.
%	Percent of actual fed divided by the number allowed.
Predicted	Predicted attendance at each meal.
Actual	Actual number fed entered by the Watch Captain. This number is obtained through the use of the mechanical counting device, automated access card system, NAVSUP Form 1292, and the total of cash sales.

FOOD ITEMS TO PREPARE SECTION

Recipe Card	Recipe card numbers corresponding to the menu items as assigned through FSM.
Menu Item	Menu items for preparation.
Portions to Prepare	As assigned by FSM. (This figure will only be accurate if post meal acceptability updates have been processed.)
Actual Prepared	Actual number of portions prepared based on recipe conversion. The Watch Captain completes this information upon completion of each individual meal.

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Instructions	Provide instructions on preparation, batch size, service, and garnish. <i>(This field is optional at the discretion of the Leading CS)</i>
Start Preparation	Time to start preparation. <i>(This field is optional at the discretion of the Leading CS)</i>
Start Cooking	Guideline for time required to start cooking to ensure the meal begins at the proper time. <i>(This field is optional at the discretion of the Leading CS)</i>
Portions Left Over	Watch Captain enters the number of both prepared and unprepared portions left over after the meal.
Acceptability (%)	<p>General Messes operating under FSM will have their acceptabilities posted by the Recordskeeper. The manual entry on the 1090 is not required.</p> <p>Below are three guides for manually computing acceptabilities.</p> <p>First method is used when the food item prepared does not run out.</p> <p>Subtract portions leftover from the portions actually prepared to determine portions actually served. Then divide the actual portions served by the actual number fed.</p> <p>Second method is used when the menu item prepared runs out and an additional amount of the same food item is prepared.</p> <p>Add the original portions prepared with the additional portions prepared. Subtract leftover portions to determine portions actually served. Then divide the actual portions served by the actual number fed.</p> <p>Third method is used when the menu item prepared runs out and is substituted with an alternate food item. Annotate the time the menu item ran out, the head count at that time, and the alternate food item prepared.</p> <p>Divide portions prepared by the head count at the time the original food item ran out.</p>

COMMENTS/DISPOSITION OF LEFTOVERS SECTION

Prepared	Comments by the Watch Captain as to what happened to all prepared leftovers.
Unprepared	Comments by the Watch Captain as to what happened to all unprepared food items, for example, "returned to bulk storeroom custodian."

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4. REQUIRED SIGNATURES. The number of required signatures on the worksheets depends on several factors. These factors include whether the day involves a normal workday or a watch relief day. The signature requirements are:

a. Normal Work Day

- (1) Watch Captain or work center supervisor on duty,
- (2) Leading Culinary Specialist,
- (3) The Food Service Officer will review and sign the completed worksheet to ensure all food items listed on the worksheet correspond to entries on the issue documents.

b. Watch Relief Day

- (1) Watch Captain or work center supervisor on duty,
- (2) Oncoming Watch Captain or work center supervisor who assumes duty,
- (3) Leading Culinary Specialist
- (4) The Food Service Officer will review and sign the completed worksheet to ensure all food items listed on the worksheet correspond to entries on the issue documents.

5. DISTRIBUTION. At the end of each day's meal and after all blocks on the NAVSUP Form 1090 have been completed, it will be placed in the Menu File.

FOOD PREPARATION WORKSHEET (NAVSUP FORM 1090)

F83112001										07JUL98 17:59		
FOOD PREPARATION WORKSHEET (4061) NAVSUP FORM 1090 (REV. 5-82)		REVIEWED BY (Signature)	CONTROL NO.	DAY	DATE	MEAL	ALLOWED	%	PREDICTED	ACTUAL		
		W Hashay	8181-1-3-01-01	CYCLE DAY 30	06/30/98	BREAKFAST	220	142	40	92		
		LEADING MESS MANAGEMENT SPEC.				LUNCH	220	93	180	205		
		REVIEWED & RECEIVED BY				DINNER	220	175	110	166		
		REVIEWED & RECEIVED BY				NIGHT				0		
		J.A. Clifton ms ²	J.B. Martin ms ²	K.L. Thomas ms ²								
RECIPE CARD	MENU ITEM	PORTIONS TO PREPARE	ACTUAL PREPARED	INSTRUCTIONS	START PREPARATION	START COOKING	PORTIONS LEFT OVER	ACCEPTABILITY (%)	COMMENTS/DISPOSITION OF LEFTOVERS			
E00102	HOT BREAKFAST CEREALS (ROLLED OATS)	25	25	DO NOT OVERCOOK	BREAKFAST	5:45	6:00	4	37	Discarded		
F00400	SOFT AND HARD COOKED EGGS	18	17			5:30	5:45	6	46	Saved for Luncheon Salads		
C00201	OVEN TRIED BACON	45	45	COOK TO ORDER		5:45	6:00	2	84	Discarded		
L00100	GRILLED SAUSAGE LINKS (BRKFAST)	16	16	COOK TO ORDER		5:45	6:00	3	61	Discarded		
R00324	CEREAL PREP. ASSD., 70 SERVINGS	31	31			5:45	6:00	3	77	Discarded		
F00705	GRILLED EGGS TO ORDER	38	38	COOK TO ORDER		5:30	6:00	0	30	COOKED TO ORDER		
F00800	ASS'T. OMELET	16	16	COOK TO ORDER		5:30	6:00	0	41	COOKED TO ORDER		
D02505	PANCAKES (GRIDDLE CAKES)	28	28	COOK TO ORDER		5:30	5:50	0	71	Discarded		
V20202	ASSORTED BEVERAGES	11	11			5:30	6:00	0	21	MADE TO ORDER		
Z04602	HASHED BROWN POTATOES (FROZEN, SHREDDED)	50	50			5:30	5:45	0	51	Discarded		
E00501	LYONNAISE RICE	77	77	DO NOT OVERCOOK	LUNCH	9:45	10:00	6	35	Discarded		
L03700	SALTSBURG STEAK	135	136			9:00	9:30	0	60	Discarded		
L15800	SPICED UP WITH MEAT SAUCE	39	39	DRAIN OFF EXCESS FAT		8:30	8:30	0	34	Discarded		
D01500	BROWN GRAVY	40	40	USE OVEN RACK		9:30	9:45	11	32	Discarded		
Q02401	BRUSSELS SPROUTS PARMESAN	58	58	DO NOT OVERCOOK		10:15	10:30	0	25	Discarded		
Q04400	BAKED POTATOES	45	45			9:15	9:45	0	32	Discarded		
D00321	MIXED VEGETABLES (FROZEN)	58	58	DO NOT OVERCOOK		10:15	10:30	10	32	Discarded		
Z01805	CHICKEN-WOODLE VEGETABLE SOUP (DEHY)	29	29			9:30	9:45	0	35	Discarded		
L01300	PEPPER STEAK	88	88	GRILL WITH LIME	DINNER	15:00	15:45	12	46	Discarded		
L10301	VEAL STEAKS	45	45			15:30	15:30	0	20	Discarded		
P00802	KNICKERBOCKER SOUP (BEAN, TOMATO, BACON)	45	45			13:30	14:00	10	27	Discarded		
D01002	CAULI FLOWER POTATSE	38	38			15:30	15:45	0	20	Discarded		
D04105	PEAS WITH MUSHROOM (CANNED PEAS)	45	45			15:30	15:45	0	24	Discarded		
Q05100	POTATOES AU GRATIN	101	101			14:15	14:45	13	53	Discarded		

Acceptability is predetermined by past usage, automatically posted by FSM.

Figure 3-1

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3108 SUGGESTIONS TO THE FOOD SERVICE OFFICER

1. GENERAL. Each general mess will establish procedures for handling suggestions to the Food Service Officer. This program will provide the best possible service to general mess customers. A local form will be developed to implement the suggestion program. (A suggested format is at Figure 3-2.)

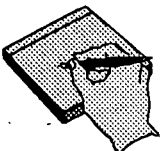
2. PROCEDURE. Suggestion boxes will:

- a. Be readily available and clearly identified;
- b. Have pencil or pen readily available;
- c. Have an ample supply of locally prepared suggestion forms;
- d. Be emptied daily; and,

e. The Food Service Officer will review each one for possible adoption and implementation. A reply will be made to the suggestions within 48 hours when a name and address is furnished. Suggestions that may apply to other general messes will be submitted to SUP 51.

SUGGESTIONS TO THE FOOD SERVICE OFFICER

(sample form)



To: Food Service Officer

(date) _____

I suggest consideration be given to:

Optional:

Name: _____

Email Address: _____

Phone: _____

Food Service Officer Response:

Food Service Officer

Figure 3-2

PART C: FOOD PRESENTATION

3200 GENERAL FOOD PRESENTATION

Knowledge in menu planning, creative food preparation, plate presentation and marketing skills are essential for establishing healthy dietary patterns within the Navy. Food must not only taste good, but it must also look and sound appealing.

1. APPLICABLE EQUIPMENT

a. Use the right-size steam table pans to ensure an appetizing appearance of food. Use shallow steam table pans for serving soft vegetables (broccoli, cauliflower) and breaded or fried foods to prevent a soggy product. Food items should be covered, when appropriate, to prevent shriveling and drying. The use of clear dome lids allows patrons to easily view food items on the serving line.

b. The use of proper serving utensils will promote traffic flow, provide good sanitary practices, and keep neat order of service lines. Portion size appropriate for each food item is the Culinary Specialists' responsibility and must be indicated on the Food Preparation Worksheet. The portion size that is indicated on the Armed Forces Recipe Service card is a guide, not a rule. Keep in mind that the nutrition information provided for each recipe is based on the serving size listed on the card. Periodically check excess tray waste, and if there is food waste, reduce portion sizes. The patron who desires more may request larger portions. For appropriate use of utensils, see NAVSUP-7, Guideline Card A-4, Table of Measuring Equivalents.

2. SERVICE AREAS

a. General guidelines

Coordinate menus with serving space available, as overcrowding detracts from visual appearance and slows service.

Watch colors closely - tomatoes clash next to red beets. Careful arrangement of hot and cold foods is extremely important. If possible, personnel should be routed to avoid delay and unnecessary congestion in serving and dining areas. If the physical setup allows, salad bars should be situated to permit the patron to stop there first before approaching the hot food serving line. Eliminating the stop at the salad bar enroute to the table will enable the hot food to be eaten while still hot.

If possible, separate the dessert bar from the serving line and place it in the center of the dining area. Using this setup, the patrons can pick up desserts after eating the main course. A reduction in the number of desserts consumed and a decrease in tray waste will usually be noticed.

b. Hot Foods

(1) A steam table should keep food hot without continuing the cooking process.

(2) All short order type items, such as pancakes, french toast, and eggs should be served from the grill on a prepared-to-order basis. Timing is important.

(3) Hot foods should be batch cooked and replenished as required. Do not mix batches.

(4) Avoid having hot vegetables stand in liquid on the steam table.

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c. Cold Foods

- (1) Ensure items are properly chilled prior to service.
- (2) Cold items should be served in a refrigerated unit or in trays or pans on a bed of ice. If ice is used proper drainage is required.
- (3) Fresh fruits must be washed prior to serving.
- (4) Highly perishable desserts such as cream puddings and pies, custards, cream puffs and eclairs must be served chilled.
- (5) Cold drinks and juices should be dispensed by machine.
- (6) Butter patties should be served from a dispenser. If a dispenser is not available, the ready-to-serve patties may be placed on a tray and set over a container of ice on the serving line.

d. Miscellaneous

- (1) Bread will maintain freshness if served from dispensers, otherwise, bread should be opened as needed. To give a fresh-baked quality to breakfast pastries such as coffeecakes and sweet rolls, heat them in an oven (250° F.) for 8 to 10 minutes before serving.
- (2) Individual boxes of ready-to-eat cold cereal should also be served from dispensers. If a dispenser is not available, the individual packages should be arranged on a tray on the serving line.
- (3) To ensure adequate food temperatures are maintained during meal service, serving areas should be set up in sufficient time for the serving equipment to reach appropriate temperatures. Foods requiring temperature control will be set on the serving line as close to meal service as possible. The quality of the food as well as temperatures are best maintained when the food is held in equipment used for cooking, a warming box, or appropriate cold storage areas.

e. Self-Service Items

- (1) Protect food on display with sneeze guards or food shields, in direct line between the food and the mouth or nose of an average person.
- (2) Use long handled serving utensils to avoid patron contact with food, thus minimizing cross contamination.
- (3) In self-serving area careful attention should be give to arrangement of food items to eliminate reaching over one container of food to get to another.
- (4) Do not let patrons use soiled plates or silverware for refills.

3. MERCHANDIZING AND PLATE PRESENTATION

a. Merchandise your food by presenting items on the serving line in an attractive manner and your patrons will want to eat it. Eye appeal is just as important as taste. A well-planned meal should contrast in color, shape, size and texture. Foods within a meal should have harmonious colors and pleasing color contrasts. A serving line of all red foods or all bland foods, such as Navy bean soup, roast veal, buttered noodles, summer squash and rice pudding is not eye appealing.

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b. A garnish is an ornament that is also used for flavor. Some garnishes are used merely as a decoration; others are planned to complement the flavor and texture of the dish as well as to add visual appeal. Generally, garnishes should be edible and should be an integral part of the food so that it will not be left on the plate. Clear guidelines or instructions for garnishing should be included on the Food Preparation Worksheet. Rules for garnishing are as follows:

- (1) The entire service setting should be viewed as a whole.
- (2) Plan simple garnishes. Do not sacrifice timely preparation of the meal just for the sake of garnishing.
- (3) Vary the garnishes such as lemon twists or slices; it should not become monotonous.
- (4) Overcooked or improperly prepared food will not be helped by an attractive garnish.
- (5) Use garnishes sparingly. Beware of parsley overkill.
- (6) Ensure the serving line is neat and attractive. Use decoratively folded napkins or a draped tablecloth, a small centerpiece or garnish to add color and interest to the serving area.

3201 SELF-SERVE SERVING LINES

1. GENERAL

The use of self-service feeding style afloat will reduce Food Service workload in support of serving lines during meal times. Self-service feeding style allows sailors to serve themselves from the main serving line vice a food service attendant performing that function. Although sailors serve themselves from the main serving line and the hot/cold serving stations, food service attendants will restock these serving stations and maintain proper sanitation.

This style of feeding is most efficient when additional hot and cold food serving stations are installed on the mess decks. Studies have demonstrated the advantages of the self-service feeding style include improved customer satisfaction, labor savings and a consistently faster throughput of patrons.

Challenges associated with self-service feeding include required serving line design modifications, possible increase in food waste, and potentially degraded sanitation.

2. SERVING LINE CONFIGURATION

The serving line should consist of 6-10 hot food wells designed to minimize the waiting time in serving lines. The hot food wells will be capable of "buffet style" (self-service) or "cafeteria-style" service. This may require minor modifications to the serving line such as raising of the serving line or relocation of current sneeze shield. Proper serving utensils are necessary to comply with portion control standards. Galley personnel will only need to re-supply food items, monitor temperatures, and maintain cleanliness of the serving line. An emphasis should be made on crew awareness and training on proper sanitation and hygiene. Locating hand sanitizing solution dispenser units at the beginning of each self-service line for crew use is suggested to improve sanitation.

3. MENU PLANNING

Menu planning and food production is important to the overall success of the self-serve concept. Listening to food service personnel feedback and crewmember comments are essential and could save literally thousands of dollars. Menus should have a wide variety of items to select

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from and salad bars should be large enough to offer a large variety of fresh salads, vegetables, and fruits. Salad bars can be procured that are large enough to have a separate soup tureen station.

4. ADDITIONAL FOOD BARS

Installation of additional food serving bars on the mess decks will greatly increase the amount and variety of food offered.

- a. Speed line - featuring hamburgers, pizza, chicken wings, hot dogs, etc.
- b. Deli line - featuring sandwich making items for patron self-service.
- a. Traditional - featuring full meal, two entrée, starch, and vegetable selections.
- b. Potato bar - featuring baked potatoes with a variety of toppings.
- e. Suggested food items for an extended mess deck serving line for hot and cold items:
 - Buffalo wings
 - Pasta with sauce (meat or meatless)
 - Tacos (ground beef or turkey)
 - Fajitas (beef/chicken)
 - Burritos
 - Baked fish or chicken
 - Rice
 - Nacho machine with chips

5. FOOD CONSERVATION

Waste from food comprises roughly 75% of all waste produced on a ship. The self-serve concept could contribute to this waste stream if not controlled. One way of improving waste control would be monitoring the serving lines and scullery daily and reminders from the food service personnel to educate the crew. Any food left over that is taken off the serving line must be discarded at the end of the meal period. An additional means of controlling portions and waste is the arranging the serving line in the following order: vegetables, starches, and main entrées.

6. FOOD PRODUCTION

The galley captain/chief should be willing to give hands-on instruction and able to communicate exactly the expectations and goals of the Food Service Officer and Leading Culinary Specialist. They should manage by observing food production and take corrective actions as necessary. Proper planning, from meal predications to proper menu acceptabilities, is essential to a safe, efficient, and financially sound self-serve operation. Progressive cooking techniques along with utilization of prepared and advanced foods all need to be properly employed to ensure a successful operation. Low acceptability items should be deleted from the menu.

7. EXTENDED SERVING HOURS. Traditionally, serving lines are designed to feed the entire crew within two hours. Extending the meal periods will decrease customer waiting times. The

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Food Service Officer can create an alternating/rotating schedule of galley operations to afford the crew a nutritious meal anytime and create "off hours" for galley cleaning.

8. SANITATION GUIDELINES

- a. Clean plates and bowls will be provided each time the customer returns to the serving line.
- b. Non-commercially prepared salad dressings used in open containers must be discarded after each meal.
- c. Potentially hazardous food must not be held for more than 4 hours between 41° F. -140° F. Food that has been held between 41° F. -140° F. for more than 4 hours is potentially hazardous and will be discarded.
- d. Serving utensils for self-service must be stored in food with the handles extended above the rim. Utensils should be cleaned and sanitized every four hours during continued use.
- e. Desserts must be in individual dishes.
- f. Soft serve ice cream should be dispensed from a dispensing machine. Hard pack ice cream will be dispensed by a dedicated server only using a proper ice cream scoop and hot water to assist in dispensing. The hot water used must be changed on a frequent basis.
- g. Do not mix "old" food with "new" food when replenishing items on the serving line. Once a food item has been depleted, remove the pan, discard the food and replace with new.
- h. Provide a sneeze shield in a position to allow for self-service of food and prevent contamination from patrons. The sneeze shield shall be from 14 inches to 48 inches above food. It must be positioned in a direct line between food and the mouth/nose of the average patron.
- i. Self-Serve Serving Lines will be maintained in accordance with NAVMED (Rev. 8/99) P-5010, Chapter 1, Section III, article 3-5.13 under the section titled "Buffets." Working closely with the local preventive medicine authority will ensure a safe-food operation.

PART D: SPECIAL FEEDING

3300 BATTLE FEEDING

1. GENERAL

The Damage Control Assistant has responsibility for the Afloat battle feeding plan. The Base Disaster Preparedness Plan contains the information on battle feeding for Ashore.

2. FEEDING ON STATION

Distribution of food to battle station lockers allows availability for battle feeding. Food that does not require galley preparation or semi-perishable food distributed in this manner requires constant checking. This checking provides periodic rotation of food items to prevent spoilage, misuse, or theft. The availability of food carriers, racks, trays, and large coffee pots should support battle feeding needs.

3. BATTLE FOOD PREPARATION

Battle food preparation will depend on whether the galley is in operation and Culinary Specialists are available. If the galley or personnel are not available, the meal-ready-to-eat rations may be used and supplemented with hot or cold drinks. If limited galley food service is available, plan menu items such as sandwiches, fresh or canned fruit, hot entrées, such as canned beef stew, chili con carne, or easy to prepare recipes and a hot or cold drink for preparation and serving.

4. GALLEY FEEDING

When personnel are relieved from battle stations, they should go to the galley or to other auxiliary feeding stations for hot food. Various auxiliary feeding stations will be set up when situations do not allow access to the galley.

5. OFFICERS IN BATTLE FEEDING SITUATIONS

Officers eating meals at the general mess during battle feeding situations will pay regular meal rates in accordance with NAVSUP Notice 7330. Afloat units sell officers meals on a credit basis from the general mess to simplify procedures during the emergency situation.

3301 OTHER FEEDING

The Commanding Officer will ensure enlisted personnel required at work during regular meal hours, due to the nature of their duties, receive an opportunity to eat. The general mess facilities should allow modifications and adjustments for this purpose. This provision does not suggest that feeding these personnel should require the establishment or operation of a branch mess.

PART E: CONSERVATION OF FOOD

3400 CONSERVATION MEASURES

1. **GENERAL.** Operation of the general mess requires economy and food conservation. Essential parts of an efficient and economical operation includes food conservation and waste elimination. Proper use of the NAVSUP Form 1090 provides the best management control for food conservation available to general messes.

2. **CONTROLLING TRAY WASTE.** Simply monitoring the serving line during the service of a meal may not be enough in the effort to control tray waste. The Leading CS shall utilize various tools such as meal attendance prediction logs, accurate food acceptability logs, proper portion control, as well as conducting periodic crew preference surveys and effective menu review boards. Tray waste can be virtually eliminated when proper predictions are made, both in attendance and crew acceptability. Proper portion control while monitoring the serving line during the meal is essential. The basic guidelines are to give the sailor the food they like in the quantities recommended by NAVSUP P-7 (Armed Forces Recipe Service). Develop and publicize a command policy on the serving of second portions. Offering second portions rather than overloading the tray/plate the first time through the line will assist in controlling tray waste.

3401 BULK FOOD DONATION

1. BACKGROUND

In November 1996 an Executive Memorandum directed Federal agencies to redirect excess wholesome food from their food service facilities to programs that provide food services for the needy. The Department of Agriculture (USDA) is lead agency for the Federal Government's food recovery initiative. Amendment to Title IV of the National and Community Service Act of 1990, also known as the "Emerson Good Samaritan Food Donation Act" was passed in 1996 to provide uniform national protection to citizens, business and nonprofit organizations that act in good faith to donate, recover and distribute excess food.

2. POLICY

NAVSUP supports the distribution of all packaged foods (canned, dehydrated, dry, chill and frozen) that are eligible for the donation program per the following guidelines for disposition:

a. TYCOMS working in conjunction with the NFMT must ensure all efforts have been made to transfer the food items to other U.S. Navy ships or shore galleys, and other U.S. military dining facilities.

b. If there is still a need to eliminate these kinds of food items, then the food items are to be surveyed using a DD Form 200. If the dollar value of these items exceeds \$2,500.00, a request will be submitted to NAVSUP 51, via the TYCOM, to use the BULK FOOD DONATION PROGRAM. The following information will be included in the request:

- (1) Steps completed to ensure the requirements of subparagraphs a and b above have been met.
- (2) Endorsement from the TYCOM.
- (3) Complete list of items to be surveyed.

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c. Upon approval, or-for dollar values less than \$2,500.00, the following guidelines are provided:

(1) U.S. Army Veterinary Service must inspect the items for fitness for human consumption in accordance with VETCOM Prime Vendor Shelf Life Policy of 17 OCT 97. Items found to be unfit for human consumption will be discarded in accordance with guidelines in Chapter 6, para. 6000.

(2) Upon completion of the Veterinary Service inspection, the food items must be transferred to Defense Reutilization and Marketing Office (DRMO). Each food item must be accompanied by DD 1348-1-A. The donating galley, for audit purposes, must retain copies of the DD 200 and DD 1348-1-A, and a copy must be forwarded to NAVSUP Code 51. It is the responsibility of DRMO, not the donating General Mess, to distribute the food items to an approved food bank or shelter.

(3) Chilled or frozen packaged foods may need to be retained by the General Mess due to non-availability of refrigerator or freezer space at DRMO locations. DRMO is responsible for coordinating the donation with the food bank or shelter and notifying the donating General Mess when and who will be picking up the food items.

PART F: GENERAL MESSES OPERATING EXPENSES REPORT

3500 GENERAL (ASHORE ONLY)

Revised General Mess Operating Expense Report Requirements: In FY02, Office of Under Secretary of Defense (Compensation) suspended this requirement as a result of the Business Initiatives Council (Installations & Logistics Process/Functional Board) action to reduce reporting requirements. If this report becomes a requirement in the future, NAVSUP will provide specific reporting guidelines to all concerned via naval message near the end of the fiscal year.

PART G: WASTE MANAGEMENT OPERATIONS

3600 REGULATIONS

1. PLASTICS

Surface ships equipped with Plastic Waste Processors (PWP) are prohibited from discharging plastics into the sea. Currently, those ships without plastic processing capability or have non-operating Plastic Waste Processors must retain all plastic waste onboard or retrograde/transfer it to other ships. Discharge of plastics is prohibited for all ships. Exceptions to these retention requirements are allowed only when necessary for the purpose of securing the safety of the ship or the health of ship's force.

2. BIODEGRADABLE TRASH AND FOOD WASTE

Biodegradable trash (paper and cardboard) and food waste may be discharged beyond three nautical miles from any shoreline as long as it is pulped using the approved Naval Sea Systems Command (NAVSEA) developed pulpers.

3. METAL AND GLASS

Metal and glass that has been shredded and bagged so as to ensure negative buoyancy may be discharged once the ship is beyond 12 nautical miles from any shoreline.

4. DEFINITIONS

a. Food Waste: Spoiled or unspoiled food substances, such as fruits, vegetables, dairy products, meat products, food scraps, and food particles.

b. Pulped Waste: Pulped or ground waste capable of passing through a screen with openings no greater than 12 millimeters (0.47 inch).

c. Plastic Waste: Styrofoam, nylon, vinyl, polypropylene and similar synthetic materials produced by polymerization and any material that contains plastic (e.g., punctured spray cans which contain plastic tubes).

3601 POLICY

An internal instruction is required that outlines policy, procedures and responsibilities for plastic waste storage and disposal. A sample shipboard solid waste management instruction may be acquired via NSWCCD-TR-63-97/25. All waste management policy information can be found at <http://navyseic.dt.navy.mil/solid/solid.htm>.

1. PLASTICS

a. All waste plastic shall be separated from other types of waste and placed into "plastic waste only" receptacles for the collection and processing in the Plastic Waste Processor. Plastic waste, whether processed or unprocessed, shall be held onboard for disposal ashore.

b. In the event that the Plastic Waste Processors are inoperative, the ship shall retain plastic waste onboard by utilizing odor barrier bags for storage of waste in accordance with the instructions provided in NAVSUP/NAVSEA PUB 726, Afloat Solid Waste Management Guide and OPNAVINST 5090.1B Change 2, Guide to Environmental Compliance Afloat.

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c. If retention of plastic waste endangers the health or safety of crew members, creates unacceptable nuisance conditions or compromises combat readiness, overboard discharge is authorized, provided it is properly packaged (in a manner that will not separate in the ocean) and weighted for negative buoyancy and dumped beyond 50 miles from any shoreline. Discharges shall be recorded in the ship's deck log. Log entry shall include:

- (1) Date, time and location of discharge;
- (2) Approximate weight and cubic volume of the discharge; and,
- (3) Nature of the material discharged.

Upon completion of deployment, Navy ships shall report by routine message to OPNAV (N45) and the chain of command regarding discharges other than food waste into the in-effect special area. Special areas now in-effect are the Baltic Sea, the North Sea and the Antarctic Area. Other special areas that have been designated but are not yet in-effect are: the Persian Gulf, Red Sea, Black Sea, Mediterranean Sea, Caribbean Sea and the Gulf of Mexico.

2. NON-PLASTIC

a. Non-plastic solid waste shall be discharged at sea only where permitted by law as defined above.

b. Recyclable materials will be collected and recycled when practical without negatively impacting shipboard habitability and readiness. No materials containing food residues will be retained onboard longer than necessary to process or properly dispose.

3602 SOLID WASTE PROCESSING EQUIPMENT

In most cases, the Auxiliary Engineering Department maintains the solid waste processing equipment. Guidelines on equipment operation may be obtained by contacting the Naval Sea Systems Command (NAVSEA) 03L.

1. Plastic Waste Processors (PWP) will melt and compress plastic into a disc at a 30 to 1 ratio. The PWP includes a shredder, melt unit, and cooling unit. The output discs, weighing approximately 10 pounds, are stored onboard until they can be off-loaded onto a Combat Logistics Force (CLF) ship during an underway replenishment or return to shore.

2. Pulpers will process paper, food waste, and cardboard into a non-floating slurry that is authorized for overboard discharge. Pulped materials will allow waste to be discharged near land (greater than 3 nautical miles) and during flight operations. Available are a large pulper capable of pulping 500 pounds per hour and a small pulper capable of processing 100 pounds per hour. Small pulpers will be installed on ships with a minimal waste stream and ships where a large pulper is not easily accommodated.

3. The glass and metal shredder will compact at a three-to-one ratio. The shredder is identical to the plastics shredder, except it has combs in the shredding chamber. All shredded waste will be placed in a burlap bag for authorized discharge. Bags must be weighted for negative buoyancy.

3603 HANDLING AND STORAGE GUIDANCE

Procedures shall be developed for collecting and separating the waste. Waste receptacles shall be placed at designated locations and labeled "Plastics Only," "Biodegradable or Pulpables," and "Metal and Glass."

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All food-contaminated plastic, glass, and metal cans should be washed prior to processing to avoid possible safety and health problems during storage. Clean plastic discs will enhance recycling.

3604 TRAINING

Food service personnel will be provided training on operation, source separation, waste disposal and waste discharge restrictions. Regular meetings should be held to ensure ship's policies are effective and comply with the law. Training aids are available by contacting your local Food Service Management Team.

Additional guidance and samples of shipboard waste management plans may be acquired by contacting NAVSUP at (717) 605-5623 (DSN 430-5623) or NAVSEA at (703) 602-0351.

PART H: ASHORE FOOD SERVICE, FACILITY STRUCTURE AND HOUSEKEEPING

3700 GENERAL FACILITY STRUCTURE AND HOUSEKEEPING

The following information may be used as a guide for all ashore food service activities, including MWR facilities, serving Rations-In-Kind patrons.

1. Eating involves all the senses: taste, touch, smell, sight and hearing. Proper food preparation and plate presentation is essential for a pleasurable dining experience. It is equally important to serve food in an attractive environment that is conducive to dining.
2. Serving areas should be well-lighted, well-maintained and free from dirt, dust and food residue. The area should be organized and adequately stocked with food and supplies. A menu will be posted daily, include all food items offered for the meals served that day, and will be displayed at the front of the serving line. The use of plastic, paper or styrofoam tableware should be limited to take-out orders only.
3. The dining area will be kept neat, clean and free from litter. Flooring, ceilings and walls will be kept in good repair (no marks, chips or discoloration), and free from dirt, dust and food residues. Table top and chair coverings will be well maintained and clean. The color scheme in the dining area should contain subtle complementing colors. The quality, intensity and distribution of lighting has an effect on the appearance of food and the overall comfort of the customers. Warm lighting provides the best atmosphere in a dining area. To enhance the dining atmosphere, reduce the noise from the kitchen and dish washing areas. Navy Food Service sanitation standards are established by BUMED and are published in the manual of Naval Preventive Medicine (NAVMED P-5010-1). Ashore general messes refer to Unified Facilities Criteria (UFC) 4-722-01, 27 JAN 03, Dining Facilities. This publication can be downloaded from the following websites: http://65.204.17.188/report/doc_ufc.html and <http://criteria.navfac.navy.mil>.

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CHAPTER 4 PROCUREMENT

PART A: ESTABLISHING REQUIREMENTS

4000 INSTRUCTIONS FOR REPLENISHMENT

Replenishment will be directed towards obtaining sufficient stocks to provide a well balanced diet in the general mess. The nature of the duty, procurement, item availability, prescribed endurance levels, shelf life, and storage capability will be considered when determining the extent and types of food to be procured. Food will be stored so that the oldest stocks will be used first. When replenishing perishable foods, always consider the availability and efficiency of refrigeration. Generally, only frozen meats, fish and poultry are requisitioned. Chilled meats, seafood, and poultry should be procured in limited quantities and handled in accordance with good commercial practice. These products must be used and stored in accordance with NAVMED P-5010-1. They must be imprinted with a "use by date" when received, and be consumed within the "use by date" time frame. In hot weather, it is advisable to receive perishables in the early morning or after nightfall. In freezing weather or very hot weather, fresh fruits and vegetables will be handled with extra care to prevent freezing or spoilage. Canned meats and canned fruits and vegetables will be stocked in sufficient quantities to supplement their fresh/frozen counterpart or to be used as a total substitute if necessary.

4001 STOCKAGE OBJECTIVE

A monthly supply demand review will be made of all Subsistence Ledgers (NAVSUP Form 335) in order to maintain the current in-stock position for all items with a recurring demand, and keep inventories within prescribed limitations. For semi-perishable foods, the maximum in-stock position is the high limit that is established by the fleet or type commander. The maximum in-stock position of perishable foods is the quantity consumed times the storage life of that item. Non-CARGO (Consolidated Afloat Requisitioning Guide Overseas) foods should be stocked to last for the duration of the deployment period (i.e., spices). When the monthly review indicates that food items exceed their high limit, menu changes will be initiated in time to provide for their consumption prior to deterioration.

4002 INVENTORY LEVELS ASHORE

Inventory levels ashore will follow guidelines set by NAVSUP Instruction 7330 or Regional Commander's Guidelines.

4003 ESTABLISHING HIGH AND LOW LIMITS

1. GENERAL. A low and high limit will be established for each item of stock at least quarterly. Low limits and high limits should be adjusted as necessary for the following reasons:

- a. Increases or decreases in crew size;
- b. Anticipated operations;
- c. Changes in crew preferences;

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- d. Changes in the menu; and,
- e. Any other factors effecting the consumption of the items being ordered.

2. **LOW LIMIT.** The low limit is the stock position that signals the need to begin replenishment action. The number of days endurance required for the low limit will be established by the fleet or type commander. There will be no low limit for perishable chill foods except when that item has a storage life greater than the high limit number of days endurance established by the fleet or type commander.

To compute the low limit for food items, use the following formula:

$$\begin{array}{l} \text{total quantity consumed during the previous three one-month accounting periods} \\ \text{(less surveys and transfers)} \\ \text{divided by } (\div) \\ \text{days in the previous three one-month accounting periods (usually 90 days)} \\ \text{times } (x) \\ \text{number of days endurance for the low limit} \\ \text{(as established by the fleet or type commander)} \\ \text{equals } (=) \\ \text{low limit} \end{array}$$

NOTE: FSM will automatically compute and adjust low limits based on past usage. In accordance with Appendix A the FSM Users Manual must be printed for details.

3. **HIGH LIMIT.** The high limit is the maximum quantity of food to be maintained on hand to sustain current operations. The number of days endurance required for the high limit will be established by the fleet or type commander. The high limit for perishable chill foods will not exceed the storage life of that item times.

To compute the high limit for subsistence items, use the following formula:

$$\begin{array}{l} \text{total quantity consumed during the previous three one-month accounting periods} \\ \text{(less surveys and transfers)} \\ \text{divided by } (\div) \\ \text{days in the previous three one-month accounting periods (usually 90 days)} \\ \text{times } (x) \\ \text{number of days endurance for the high limit} \\ \text{(as established by the fleet or type commander)} \\ \text{equals } (=) \\ \text{high limit} \end{array}$$

NOTE: FSM will automatically compute and adjust low limits based on past usage. In accordance with Appendix A the FSM Users Manual must be printed for details.

4. **ORDERING AND SHIPPING TIME.** Ordering and shipping time is the time between the submission of a requisition or purchase order and the receipt of the material.

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To compute the ordering and shipping time quantity, use the following formula:

total quantity consumed during the previous three one-month accounting periods
(less surveys and transfers)
divided by (÷)
days in the previous three (1) month accounting periods (usually 90 days)
times (x)
the applicable ordering and shipping time
equals (=)
ordering and shipping time quantity

4004 REPLENISHMENT ACTION (QUANTITY TO BE ORDERED)

The quantity to order of any item will be determined during the monthly supply demand review. The following formula will be used:

the high limit for the item
minus (-)
the on hand balance recorded on the NAVSUP Form 335
minus (-)
quantity on order
plus (+)
quantity required to cover the order and shipping time
equals (=)
the quantity to be ordered

NOTE: Round the quantity to be ordered to whole case lots.

4005 SUBSISTENCE ENDURANCE LEVELS

Ships' underway subsistence replenishments are normally based on the individual ship's usage data. This data cannot be readily used for subsistence endurance levels where resupply occurs less frequently.

PART B: REQUISITIONING PROCEDURES

4100 SUBSISTENCE PRIME VENDOR

1. GENERAL. The Subsistence Prime Vendor (SPV) program is a result of the Department of Defense (DOD) Food Inventory demonstration project. The demonstration proved the viability of using commercial vendors to provide subsistence requirements within Continental United States (CONUS). Under congressional mandate, the DOD Joint Task Group assigned to implement this project approved a deployment plan for all DOD activities. Defense Supply Center Philadelphia (DSCP) Prime Vendor administers the indefinite quantity contracts that provide support to the SPV program. Contracts are awarded for a base year with multiple year options. Guaranteed minimum and maximum ceilings provide the basis for the contract. Deviations are allowable in the event of emergencies and mobilization. SPV uses a single, full-line commercial food distributor that delivers subsistence products directly to the dining facility. Orders are submitted via electronic commerce methods. SPV contracts are tailored to meet the needs of the fleet by providing high quality products while reducing the distribution and warehousing costs of the Department of Defense at all levels.

2. OPERATION. The SPV program dramatically changes the way Naval galleys afloat and ashore procure food items. The food items that will be offered to Naval galleys by the SPV will be of the same quality and variety offered to commercial and institutional facilities. The SPV will support the fleet with following food categories:

- a. Chilled products;
- b. Frozen fish, meat, and poultry;
- c. Semi-perishable food items (canned foods, condiments, sauces, seasonings, spices, fats, oils, confectionery, nuts, sugars, etc.);
- d. Frozen foods such as fruits, vegetables, and pastries.

The Prime Vendor will stock items in sufficient quantities to fill all ordering requirements. Items ordered will be delivered within the required timeframe after transmitting the order. Longer order lead time will be accommodated by the SPV for ships requesting delivery in three or more days from date of order. This will require coordination between the ship and the Fleet Industrial Supply Center (FISC).

The Defense Subsistence Office (DSO) (and occasionally the SPV) will still supply fresh fruits and vegetables. Bread and dairy items will still be ordered from a local contracted vendor (not the SPV) via (FISC).

3. REQUIREMENTS. The following are required in order to place a Prime Vendor delivery for FSM:

- a. Subsistence Total Order Receipt and Electronic System (STORES).
- b. Fleet Industrial Supply Center (FISC).
- c. Streamline Automated Logistics Transmission System (SALTS).
- d. Printer (laser printer is highly recommended).
- e. 3-1/2 inch Diskettes.

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f. Electronic Transmission via E-mail.

4. NAVSUP SUPPORT. NAVSUP 51 administers the SPV program for Naval afloat and ashore activities. By coordinating with SPVs, DSCP, DSO, FISCs, TYCOMs, and CINCs, NAVSUP 51 ensures that all support issues are resolved expeditiously by coordinating with SPVs, DSCP, DSO, and FISCs. NAVSUP 51 chairs TYCOM Working Group Meetings that address all SPV issues and ensures that modifications to the SPV program are implemented efficiently. Afloat activities should submit SPV or DSO support concerns, which cannot be resolved by the FISC point of contact, to NAVSUP 51 via their TYCOM. Ashore activities should submit concerns that cannot be resolved by their SPV or DSO to their appropriate account manager at DSCP and then to NAVSUP 51 via TYCOM. Afloat and ashore activities should not contact DSCP.

5. DEFENSE SUPPLY CENTER PHILADELPHIA (DSCP). DSCP will prepare, award, and administer contracts for direct delivery of subsistence to general messes, ashore and afloat. Contracts will provide for required delivery service, packaging/labeling requirements, and quality of service required by the vendor. DSCP is to provide and maintain the maximum level of support required to enable success. DSCP is responsible for uploading STORES catalogs to SALTS. New catalogs will be available Monday mornings for download to customers utilizing DSCP SALTS address. DSCP also has account managers to support customer concerns and problems.

6. DEFENSE SUBSISTENCE OFFICE (DSO) SUPPORT. The DSO is responsible for providing all fresh fruit and vegetable requirements. Place DSO orders for fresh fruits and vegetables the same as other subsistence requirements. If order is for the same requisition delivery date include with regular order.

7. FLEET AND INDUSTRIAL SUPPLY CENTER (FISC). The FISC will serve as the afloat unit point of contact for all subsistence requirements under the SPV program. Afloat units will not contact their local prime vendor directly. All subsistence issues should be resolved by the FISC point of contact (refer to the TYCOM/FISC operating guide for details). The FISC tracks all subsistence requirements from receipt of order to time of delivery. The FISC also coordinates with DSCP to revise the SPV catalog in response to fleet input. A monthly listing of non-catalog procurements is provided to DSCP with copy to TYCOM for possible inclusion to catalog. The FISC provides the following support to the SPV program for afloat units:

a. Process Orders.

(1) Receive customer requirements via SALTS, e-mail, floppy disk or hardcopy message.

(2) Input ship requirement into STORES.

b. Coordinate purchase of substitutions.

(1) Contact ships to approve any substitutions from the vendor.

(2) Locally procure items; initiate any open purchase requirements if vendor cannot provide item.

c. Send STORES Order Reports to the ships. Notify ships of locally procured items, NISs, substitutions and cancellations.

d. Process Receipts.

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- (1) Receive annotated receipt documents from vendor.
- (2) Enter receipt data into the STORES.
- (3) Send receipt reports to the ships within 24 hours (ships must check the quantity they have posted in the FSM against this report).

e. Ships: Investigate the difference between the invoice posted in the FSM and the STORES printout from FISC. If it is an input error in receipt entries, modify the receipt utilizing the "modify receipt function" in FSM. Attach a copy of STORES receipt data to vendor's invoice. If it is an entry error from FISC, ensure that the FISC is notified for any quantity or price that needs to be changed.

8. ORDERING PROCEDURES. Afloat units should refer to the TYCOM/FISC SPV Operating Guide for ordering procedures unique to each FISC. Ashore activities should refer to the SPV contract for unique ordering procedures. Orders are processed using FSM and the STORES. Detailed ordering procedures using FSM and SPV are listed in Appendix A.

9. SUBSISTENCE PROCUREMENT SECURITY. All subsistence products should be purchased from an approved source of supply, as stated in NAVSUP Instruction 4355.10, USAEUR Circular 40-657, and VETCOM Circular 40-1 Directory of Sanitarily Approved Food Establishments for Armed Forces Procurement.

As food service experts, you are the first line of defense in ensuring the safety of food products served to the U.S. Military. When receiving products from prime vendors or produce suppliers, military personnel must demonstrate a high level of surveillance to ensure the product is safe for consumption. The following guidelines are provided:

- a. Purchase products only from an approved source.
- b. Become familiar with delivery organizations and personnel. Request proper identification if unfamiliar.
- c. Refer all unfamiliar brands or boxes not properly marked to the U.S. Army Veterinary Inspectors for further review.
- d. Any product that appears to be adulterated or tampered with should be segregated and placed on hold for further veterinary review. All cases must be reported.

Food safety procedures should be reviewed to ensure subsistence is safely stored upon receipt. Storage spaces should be adequately secured and monitored, with access to food supplies limited to appropriate personnel only. Any indication of food borne illness should be immediately reported to the U.S. Army Veterinary Service as well as your local Navy Preventive Medicine Officer.

The above procedures apply to the normal Subsistence Prime Vendor deliveries. Any subsistence procured via Husbanding Agents in foreign ports requires an increased level of security awareness. Any questions or concerns should be addressed to the Food Safety/Inspection Policy and Training Branch Head at NAVSUP.

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4101 FOOD ITEMS PROCURED FROM OTHER THAN SUBSISTENCE PRIME VENDOR

1. GENERAL. Food items procured from other than Subsistence Prime Vendor are subject to the following exceptions and limitations:

a. Exceptions and Limitations. As it is not possible nor desirable to centrally manage the full variety of wholesome food products readily available in the market place, general messes are allowed to deviate from the authorized Prime Vendor Catalog subject to the following limitations:

(1) The purchases will be made on a competitive basis, subject to all normal procurement regulations and requirements.

(2) The products must meet the Surgeon General's guidelines for food items used in DoD dining facilities; i.e., special dietary foods and diet supplements, alcoholic and look alike non-alcoholic beverages will not be procured for the purpose of cooking or distribution through the General Mess. Such products will not be purchased using appropriated funds (ref. SECNAVINST 1700.11C Chapter 1).

(3) All products purchased should come from an authorized approved source of supply, as stated in NAVSUP Instruction 4355.10 and the "Directory of Sanitarily Approved Food Establishments for Armed Forces Procurement," VETCOM Circular 40-1 and USAREUR Circular 40-657.

b. Procedures. Requisitions, delivery orders, and purchase orders for authorized food items will be prepared and submitted in accordance with paras. 4201 - 4202 and the applicable provisions of NAVSUP P485. The actual method and range of support might vary to some degree between supply points. For example, fresh dairy products and commercially prepared bakery items as authorized might be obtained in the United States by placing delivery orders against indefinite delivery type contracts.

2. PROCUREMENT RESTRICTIONS. Salespersons or other representatives of food suppliers or companies will not be encouraged to visit the general messes to sell or promote their products. Procurement will be made only from sources of supply contained in this paragraph and para. 4102. These procurement restrictions will be strictly adhered to. For details on submission of food items for evaluation, salespersons should be instructed to write directly to NAVSUP or contact the closest NFMT for assistance:

Commander
Naval Supply Systems Command
Attn: Food Service Division (NAVSUP 51)
5450 Carlisle Pike
P.O. Box 2050
Mechanicsburg, PA 17055-0791

3. BULK MILK. Bulk milk will be used in general messes afloat and ashore. Bulk milk is defined as fresh whole milk, 1% low-fat milk, 2% low-fat milk, chocolate milk or chocolate dairy drink packaged in containers larger than one gallon. One percent low-fat milk will be the primary milk used by all CONUS general messes and ships inport at CONUS locations. Deployed ships and overseas general messes are encouraged to use 1% low-fat milk when available.

4. DISPENSING EQUIPMENT. Bulk milk dispensers for use in general messes may be leased or purchased. The Food Service Officer, in consultation with the contracting officer, will conduct a cost benefit or economical analysis before lease or purchase action is taken. The Federal

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Acquisition Regulation (FAR) subpara. 7.4, Equipment Lease or Purchase, provides guidance pertaining to the decision to acquire equipment by lease or purchase. It applies to both initial acquisition of equipment and renewal or extension of existing equipment leases. Contractor furnished dispensers must meet the sanitation standards of the National Sanitation Foundation (NSF) or other agencies with an equivalent testing program recognized by the Surgeon General.

5. CONTAINERS. Ashore activities in the United States will be supplied bulk milk in plastic disposable containers, or plastic reusable containers, depending on which is more economical. Plastic reusable containers, authorized for ashore activities only, are for reuse by the contractor only and will not be reused by the general mess for any purpose. Bulk milk will be supplied only in plastic disposable containers to shore activities in Hawaii and outside the United States, and to all general messes afloat. Activities equipped with Navy-owned, refrigerated bulk milk dispensers can use Navy-owned, stainless steel milk containers for preparing and dispensing cold non-milk beverages, reconstituted milk, and sterile whole milk from the dispenser cabinet. Plastic disposable containers will be destroyed in accordance with Project Prime (Plastics Removal in Marine Environment) after they have been emptied of the original contents.

6. MILK IN INDIVIDUAL SINGLE SERVICE CONTAINERS. An individual single service container is defined as a non-returnable container of any size that will provide the exact quantity of milk for one person as an individual portion to be consumed at one meal. Although this definition does not specifically limit size of the individual container, it is recommended that the individual container not exceed one pint capacity. Fresh whole milk, 1% low-fat milk, 2% low-fat milk, chocolate milk, and chocolate dairy drink in individual single service containers are authorized.

7. LIQUID BEVERAGE BASES AND BEVERAGE DISPENSERS. Carbonated and non-carbonated liquid beverage bases and associated dispensing equipment are authorized for use in general messes. Authorized liquid beverages (syrup) are listed in the local Prime Vendor Catalog and will be obtained through normal sources of supply. Individual cans of carbonated beverages, as listed in local Prime Vendor Catalogs, are authorized for use only where carbonated beverage dispensers are not available; i.e., fantail cookouts, box lunches, picnics, flight meals, etc. Individual cans of carbonated beverages are not authorized for use on the serving line in general messes. Dispensing equipment is available from the SPV free of charge when purchased beverages from the SPV require special equipment for dispensing.

8. NON-FOOD ITEMS. Items such as napkins, paper cups, bread baskets, returnable containers or cartons, charcoal, charcoal lighter fluid, ice, beverage containers, carbon dioxide (CO₂), computers and peripheral equipment, computer system supplies and software, etc., and beverage dispensing service equipment will be billed separately from food and drink items. Costs of these items are to be charged to the activity's operation and maintenance allotment. The subsistence appropriation will be charged for the value of non-returnable containers, cartons, or packaging in which food items are delivered and for which costs are included in the price of the delivered products.

9. CONTAINER SIZES. General messes will requisition food items packed in the largest container sizes consistent with their feeding requirements.

4102 SOURCES OF SUPPLY

1. REGULAR SOURCES. Authorized food items will be obtained from the nearest Prime Vendor contractor or other Naval Support Activity, combat logistic force ships or other afloat activities. These sources of supply are expected to stock a complete range and level of food

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items to support operations. Problems experienced in obtaining adequate support for food items, that is, frequent substitutions or not in stock (NIS) position, will be reported to NAVSUP 51 via Type Commanders for appropriate resolution. When a subsistence item has been identified as required in support of a menu and not available on the PV Catalog, the FSO should provide the item nomenclature, unit of issue, and anticipated monthly demand to their Type Command (TYCOM) or Navy Food Management Team (NFMT). The TYCOM or NFMT will identify the regional demand for the subsistence item, which generally should exceed 10 cases/month, and request Defense Supply Center, Philadelphia (DSCP) incorporate the item into the PV Catalog. DSCP will provide a local stock number upon inclusion of the subsistence item into the PV Catalog. It is anticipated this process should not exceed 14 days for CONUS requests, although OCONUS requests may take longer. The SPV should be utilized when procuring subsistence items. When an item is not available on the PV Catalog, every effort should be made to incorporate it into the PV Catalog. For those rare items/occasions when the PV Catalog cannot be utilized, ensure proper procedures are followed to procure subsistence items from sources outside the SPV.

2. OTHER SOURCES. When authorized food items cannot be obtained through regularly established supply channels listed in subpara. 1 above, subsistence support may be required from the sources specified below. Usually food items will be requisitioned from these sources for an interim period only and in the absence of regular supply sources.

a. Transfers From Other Military Services and United States Government Departments. Food items may be procured by transfers from other military services or other United States government departments. Material will be taken up as a receipt with charge.

b. Sales From Ship's Stores. Only individual size serving items, that is, food items packaged in small containers providing one individual serving and authorized for special meals, may be procured from the ship's stores to the general messes for use in preparing special meals. (These transactions must be recorded as receipts with charge.)

c. Local Purchase. Local purchases should be made only through the local support activity. NAVSUP 51 and Type Commanders will be notified of problems in obtaining support from regular supply sources. Subject to such limitations as may be prescribed by the senior officer present, individual supply officers are authorized to obtain required supplies or services by purchase in the open market when all the following conditions exist:

- (1) There is an immediate and urgent requirement for authorized supplies or services;
- (2) The supplies or services are not available at the local supply activity; and,
- (3) Time is a factor and scheduled operations will not permit procurement through shore based purchasing activities.

All food products will be purchased only from approved sources of supply. The list of approved sources can be obtained from Veterinary Services, NAVSUP 51.

d. Foreign Purchases (other than Prime Vendor). Meat, fish, poultry, dairy (to include eggs), and products of foreign origin will be purchased only in emergencies or when foreign sources are the regular supply sources. Quantities procured are to be strictly limited to immediate requirements necessary to relieve the emergency. Purchases of other food items of foreign origin should also be strictly limited. Importing foreign grown fruits, vegetables, meat, and dairy (to include eggs), is prohibited. Therefore, when general messes afloat are purchasing these items, only such quantities are to be taken on board which will be completely consumed before

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arrival to ports in the United States, including Alaska and Hawaii. If any excessive quantities remain onboard they must be disposed of; further guidance is found in Chapter 6, paragraphs 6001 and 6002 of this publication. The senior medical department representative will be informed when foreign purchase is considered. When an emergency purchase of foreign meats must be made from a country infected with rinder-pest, foot and mouth disease, or Newcastle disease, the commanding officer will notify the U.S. Department of Agriculture (Plant Protection and Quarantine Programs) Inspector in charge at the port upon arrival in the United States so that safe guards may be taken. The commanding officer will strictly enforce the instructions of the agriculture inspector. All countries of the world except Australia, New Zealand, Republic of Ireland, Northern Ireland, Canada, and the United States are infected with one or more of the ruminant and swine diseases listed. Poultry carcass meat, which is free of Newcastle disease, is allowed entry only from Canada.

4103 PROCUREMENT FOR PRIVATE MESSSES

Any of the food items listed in the Prime Vendor Catalog as authorized for Navy use may be requisitioned for ultimate sale to private messes.

4104 PRESERVATION-PACKAGING AND PACKING FOR FOOD ITEMS

1. GENERAL POLICY. All food items will be given the degree of preservation-packaging and packing required to prevent deterioration and damage to the maximum extent practicable during shipment, handling, and storage.

2. LEVELS OF PROTECTION. The following levels of protection apply equally to preservation-packaging and packing of food items:

a. Type Pack (TP) 1 - These are shipping cases or bags (balers) which provide limited protection in handling, warehouse storage and stacking. TP1 does not provide sufficient protection from inclement weather. Fresh fruits and vegetables are available only in TP1 packing.

b. Type Pack (TP) 2 - These are shipping cases or bags (balers) which can withstand inclement weather, multiple handling and underway replenishment conditions experienced by ships. Selected TP2 semi-perishable food items authorized for Navy are ten pound bags of flour (general purpose and bread), granulated sugar and rice. They are listed with separate NSNs and are indicated as TP2 items on the quarterly NAVSUPNOTE 7330. The remaining semi-perishable items are listed under TP1 NSNs.

3. PLASTIC PACKAGING OF SUBSISTENCE. The Navy has established the Plastics Removal in Marine Environment (PRIME) Program to reduce the volume of plastic packaging materials aboard Navy ships in order to comply with Public Law 100-200, which bans the discharge of plastic into the oceans. The most preferred product shall be procured based on not only the cost but the packaging process. The volume of waste generated from packaging materials must be considered when procuring subsistence items. Approximately 75% of the shipboard trash is generated in the galley/mess deck areas. Criteria to use when procuring food is as follows:

a. Purchase bulk size – an item is packaged in a large size compared to other alternative package options for this type of item.

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b. Consider concentrated products – an item is compressed which allows more efficient storage for shipboard and reduced packaging.

c. Single material packaging – an item consists of a single material that will not require sorting for shipboard waste processing.

d. Non-plastic packaging – an item does not employ plastic packaging which would increase demands on plastic waste processor and storing requirements.

e. High density packaging – an item that is packaged in a rigid rectangular package or flexible container that allows more of the item to be stored in a given volume than alternative packaging.

f. Refillable container – an item that is packaged in a container that can be refilled with the same material, i.e., cooking oil.

g. Multiple use container – an item that is packaged in a container that can be used for other purposes once its initial function is complete.

h. Processed food item – an item where some degree of preparation has already been performed on the item eliminating the need for separate packaging of ingredients.

i. Low waste item – an item (likely a protein item) which has been trimmed of fat, bone or other inedible components

PART C: REQUISITIONING AND PROCUREMENT PROCEDURES

4200 REQUISITION AND PURCHASE ORDER DOCUMENTS USED FOR ACTIVITIES WHEN NOT ORDERING FROM SUBSISTENCE PRIME VENDOR

1. GENERAL. The form used for ordering food items depends on the nature of the items and the requirements of the issuing activity.

2. FORMS. The following forms may be used to order one or more line items per purchase order/requisition document:

- a. Order for Supplies or Services/Request for Quotation (DD Form 1155) (Figure 4-1); and,
- b. Requisition and Invoice/Shipping Document (DD Form 1149) (Figure 4-2).

Instructions for preparing these forms are contained in paras. 4201 through 4202. Submarines and small craft will requisition food items from tenders, unless otherwise directed.

3. FILES. Files are required for maintaining a copy of each procurement document originated. An "Outstanding Requisition File" will be maintained for DD Form 1149. An "Outstanding Purchase Order File" will be maintained for DD Form 1155 purchase orders. These forms will be maintained in document number sequence within their individual file.

4201 REQUISITIONING FOOD ITEMS FROM NAVY SUPPLY ACTIVITIES

1. REQUISITIONING PROCEDURES (DD Form 1149)

a. General. For automated activities FSM will generate the DD Form 1149. Follow the FSM Users Guide. The Requisition and Invoice/Shipping Document (DD Form 1149) (Figure 4-2) will be the primary form used for the manual requisitioning of food products.

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
1. From	UIC, name and hull number of the requisitioning ship
2. To	UIC and name of the activity to which the requisition is submitted
3. Ship to - Mark for	"Food Service Officer" followed by the name, hull number and location of the ship
4. Appropriation	The accounting data for the subsistence appropriation will be entered as one line in block 4 of DD Form 1149:
Appropriation	17_1453.2241
Object Class	000 except "534" applies for overseas purchases of subsistence from local sources (Husbanding Agents).
Bureau Control No	41118

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Sub-allot	0
Auth Acct	068732
Trans Type	2D
Prop Acct Act	Last two digits of the fiscal year followed by the four digit Julian date of the requisition
Cost Code	Must be twelve (12) digits, consisting of "0" (zero) plus one (1) digit service code: R-Pacific Fleet operating units, V-Atlantic Fleet operating units, N-Activities other than operating units plus five (5) digit UIC of requesting activity followed by the five (5) digit functional account number: 73170 (afloat), 73110 (ashore in US), 73160 (ashore in Alaska, Hawaii and overseas) or 73150 (operational rations)
5. Requisition Date prepared	Calendar date of requisition
6. Requisition Number	Number consisting of service designator and UIC of requesting ship, Julian date of the requisition, requisition serial number consisting of 9 followed by the Food Item Code of the first item listed in the Federal Stock Number, Description block
7. Date Matl Req	Calendar date that delivery of material is required
8. Priority	See NAVSUP P-485, paras. 3045-3052 for information on determining the priority
9. Authority or Purpose	NAVSUP P-486, para 4201
10. Signature	Name, rank and signature of the requesting official
11. through 15.	Leave Blank
(a) Item No.	Consecutively number each item to be requisitioned beginning with number "1"
(b) Federal Stock Number Code, etc.	Short description of each item, NSN and Food Item
(c) Unit of Issue	Two letter unit of issue
(d) Quantity Requested	Quantity of the item required
(e) Supply Action through (e through i)	
Total Price	Leave Blank
16. through 25.	Leave Blank

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b. Distribution. After initial preparation, the DD Form 1149 will be distributed as follows:

- (1) Original - to the issuing activity
- (2) Copy - to the Incoming Material File
- (3) Copy - to the Outstanding Requisition File
- (4) Remaining copies - to the issuing activity

4202 REQUISITIONING FOOD ITEMS FROM COMMERCIAL VENDORS OTHER THAN SUBSISTENCE PRIME VENDOR

1. GENERAL. Local purchases should only be considered if the SPV cannot provide the required level of service. The nearest supporting supply activity will be contacted for assistance in purchasing food items under indefinite delivery type contracts or from direct purchase on the open market. Overseas purchases should comply with the provisions in para. 4102(2) d. Supply activities will place all contracts and advise supported activities in the area, via contract bulletins, of pertinent contract information. Items available on indefinite type contracts are milk, bread, ice cream, pastries and some fresh produce. Documentation and payments for all commercial vendors must be completed prior to any ship departure. Guidance and information relative to authority and responsibility of contracting is contained in NAPS (Navy Acquisition Procedures Supplement).

2. DOCUMENT PREPARATION FOR DEFINITE/INDEFINITE DELIVERY CONTRACT. Unless local procedures direct the use of other forms, the document used for placing orders under definite/indefinite delivery contract from the open market is the Order for Supplies or Services (DD Form 1155) which is prepared when an order is placed. Unless annotated the procedures for definite/indefinite are the same. Figure 4-1 provides an illustration. A properly prepared DD Form 1155 with explanatory notes is as follows:

Data Block and Caption

Instruction for Entry

- | | |
|---|---|
| 1. Contract/Purchase Order Number | Appropriate contract number as assigned by field purchasing/contracting activities. Leave blank procuring under open market procurement. |
| 2. Deliver Order Number | Leave blank, except when the delivery order number is provided on the contract bulletin. |
| 3. Date of Order | Calendar date the DD Form 1155 is prepared. |
| 4. Requisition/
Purchase Request No. | The requisition number is made up of the following:

R - Pacific Fleet operating units
V - Atlantic Fleet operating units
N - Activities other than operating units
Unit Identification Code of requester
Date: Julian date of the requisition
Serial: 9 followed by the Food Item Code of the first item listed in block 19 |
| 5. Certified for | Leave blank |

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6. Issued by UIC, name, hull number and FPO address of the ship
7. Administered by Leave blank
8. Delivery F.O.B. FREE ON BOARD (F.O.B.) Destination will be specified for all subsistence items. Place an "X" in "DEST" block. Transportation costs cannot be charged to the MPN appropriation subsistence subhead. If valid transportation costs are incurred, the total cost must be charged to the activity's O&MN (OPTAR) appropriation.
9. Contractor/Quoter Full business name, address of the vendor, and number of the vendor
10. Deliver to F.O.B. point by
- a. Definite Required delivery date (RDD) which will be a definite calendar date (not ASAP) by which delivery is required.
- b. Indefinite Free on Board (F.O.B.) Destination will be specified for all subsistence items. Place an "X" in "DEST" block. Transportation cost cannot be charged to the MPN appropriation subsistence subhead. If valid transportation costs are incurred, the total cost must be charged to the activity's O&MN (OPTAR) appropriation.
11. Check if small business Leave blank
12. Discount Terms Purchase orders will include all trade discounts, (i.e., 2% 10 days NET 30). All offered prompt payment discounts will be included on the purchase order.
13. Mail invoices to "See Block 6." If Fleet Fast Pay Procedures apply enter "See Block 15."
14. Ship to Name and hull number of the ship/station and the pier side delivery address.
15. Payment will be made by UIC and complete mailing address of the paying activity as follows:

CONUS ADDRESS:
DIRECTOR SERVICE NORFOLK
CODE FP
9712 VIRGINIA AVENUE
NORFOLK, VA 23511-3297

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OCONUS ADDRESS:
COMNAVACT COMMERCIAL PAYING
BOX 49
FPO AE 09421

16. Type of Order Enter "X" in the "delivery" block for orders under contract. Enter "X" in the "purchase" block for open market procurement.
17. Accounting Data Accounting data for the subsistence appropriation is as follows:
- | | |
|-------------------|---|
| Item No | All |
| Appropriation | 17(last date in FY applicable)1453.2241 |
| Object Class | 000 except "534" applies for overseas purchases of subsistence from local sources |
| Bureau Control No | 41118 |
| Sub-allot | 0 |
| Auth Acct Act | 068732 |
| Trans Type | 2D |
| Prop Acct Act | Last two digits of the fiscal year followed by the four digit Julian date of the requisition. |
| Country | Leave blank |
| Cost Code | 12 digits consisting of 0, followed by the service designator R-Pacific operating units, V-Atlantic operating units, N-activities other than operating activities and UIC of requesting activity followed by 73170 (afloat), 73110 (ashore in US), 73160 (ashore in Alaska, Hawaii and overseas) or 73150 (operational rations) amount total dollar value of order. |
18. Item No Consecutively number each item beginning with number "1."
19. Schedule Supplies/ Services
- Enter nomenclature and food item code. Supplies to be purchased will be fully identified and referenced to the applicable federal or military specifications as appropriate. The specifications cited in the item description of the FSC Group 89 catalog must be used in open market procurement. Do not use brand names.
 - Under Fast Pay procedures the following entries will also be made: enter either of the following

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delivery terms, "PARTIAL DELIVERIES ACCEPTABLE" or "PARTIAL DELIVERY NOT ACCEPTABLE." Also enter the following statement: "FAST PAY PROCEDURES APPLY. THE SIGNED ORIGINAL OF THIS ORDER MUST ACCOMPANY THE INVOICE AT TIME OF SUBMISSION TO DFAS FOR PAYMENT."

20. Quantity Ordered/Accepted

a. Definite

Purchase orders will indicate a definite quantity of the supplies or services requested.

b. Indefinite

Purchase orders will indicate an estimated quantity of supplies or services required for the month. (Recommend over estimate quantity needed by 15%.) If receipts exceed monthly estimate, a Standard Form 30 will have to be prepared for the quantity received in excess of the estimated quantity.

21. Unit

Unit of issue of the item ordered.

22. Unit Price

Unit price of the item price from the Contract Bulletin.

23. Amount

a. Definite

Enter the total dollar value for each line item ordered (i.e., block 20 quantity ordered X block 22 unit price = block 23 amount.)

b. Indefinite

Leave blank.

24. By: (Ordering/Contracting Officer)

Name, rank and signature of the officer signing the DD Form 1155. The DD form 1155 will be signed before the interleaf carbons are removed and copies distributed.

25. Total

a. Definite

Enter the total dollar value of all items ordered.

b. Indefinite

Leave blank.

3. SHIP STORE PURCHASES. The purchases of food items from the ship store may be done with the Supply Officer's approval. This sale is authorized for the purchase of individual serving size of food items for special meals including box lunches, flight meals, combat feeding, picnics, etc. All sales between the ship store and the General Mess must be documented on the NAVSUP 1149. **These transactions must be recorded as Receipts with Charge.**

4. DISTRIBUTION. After initial preparation of the definite delivery or indefinite delivery purchase order, the DD Form 1155 will be distributed as follows:

a. Regular Pay Procedures

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- (1) Original - vendor
- (2) All remaining copies - to Outstanding Purchase Order File
- b. Fast Pay Procedures
 - (1) Original and 2 copies- vendor
 - (2) All remaining copies - to Outstanding Purchase Order File
- c. Fleet Fast Pay Procedures
 - (1) Original and 2 copies- vendor
 - (2) Copy - DFAS
 - (3) All remaining copies - to Outstanding Purchase Order File

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ORDER FOR SUPPLIES OR SERVICES/REQUEST FOR QUOTATION
(DD FORM 1155)
DEFINITE DELIVERY CONTRACT PURCHASE ORDER

ORDER FOR SUPPLIES OR SERVICES				Form Approved OMB No. 0704-0187 Expires Jul 31, 1989		Page 1 of 1					
1. CONTRACT/PURCH ORDER NO. SP0300-98-D-V137		2. DELIVERY ORDER NO.		3. DATE OF ORDER 06/29/98		4. REQUISITION/PURCH REQUEST NO. V21111 9S24					
6. ISSUED BY USS DUARTE (DDG) COMMANDING OFFICER USS DUARTE (DDG) FPO-AE 28882-1888		CODE V21111		7. ADMINISTERED BY (if other than 6) CODE		5. CERTIFIED FOR NATIONAL DEFENSE UNDER DMS REG 1 DC					
9. CONTRACTOR NAME AND ADDRESS * MARVA MAID DAIRY 5500 CHESTNUT AVE. NEWPORT NEWS, VA. * 757-245-3857 23605		10. DELIVER TO FOB POINT BY (Date) 06/29/98		11. MARK IF BUSINESS IS [] SMALL [] SMALL DISADVANTAGED [] WOMEN-OWNED		8. DELIVERY FOB [X] DEST [] OTHER (See Schedule if other)					
14. SHIP TO USS DUARTE COMMANDING OFFICER USS DUARTE FPO-AE 28882		15. PAYMENT WILL BE MADE BY DEFENCE FINANCE AND ACCOUNTING SERVICE OPLOC NORFOLK 9712 VIRGINIA AVENUE - ATTN: CODE FP NORFOLK, VA 23511-3297		12. DISCOUNT TERMS NET		13. MAIL INVOICES TO SEE BLOCK 15					
16. O T R DELIVERY X Y O D P F E PURCHASE E R		This delivery order is issued on another Government agency or in accordance with conditions of above numbered contract. Reference your _____ furnish ACCEPTANCE. THE CONTRACTOR HEREBY ACCEPTS THE OFFER REPRESENTED BY THE PREVIOUSLY HAVE BEEN OR IS NOW MODIFIED, SUBJECT TO ALL OF THE TERMS AND PERFORM THE SAME.		17. ACCOUNTING AND APPROPRIATION DATA		MARK ALL PACKAGES AND PAPERS WITH OR BER					
NAME OF CONTRACTOR		SIGNATURE		TYPED NAME AND TITLE		DATE SIGNED					
[] If this box is marked, supplier must sign Acceptance and return the following number of copies:											
ITEM NO.	APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUREAU CONT. NO.	SUB-ALLOT	AUTH'N ACCT'G ACT'Y	TRANS TYPE	PROPERTY ACCT' ACT'Y	COUNTRY	COST CODE	AMOUNT	
ALL	17 1453.2241	000	4111B	0	068732	20	00	US	0V2111173170		
18. ITEM NO.	19. SCHEDULE OF SUPPLIES/SERVICES				20. QUANTITY ORDERED/ACCEPTED*	21. UNIT	22. UNIT PRICE	23. AMOUNT			
0001	CHOC 40Z ICE CREAM, S24				12	EA	3.3432	40.1184			
0002	CHEESE, COTTAGE, U46				50	LB	1.2000	60.0000			
0003	VAN 40Z CUPS 24 BOX, X91				24	BX	3.3432	80.2368			
*If quantity accepted by the Government is same as quantity ordered, indicate x. If different, enter actual quantity ordered and encircled.								24. UNITED STATES OF AMERICA		25. TOTAL	180.3552
26. QUANTITY IN COLUMN 20 HAS BEEN [] INSPECTED [] RECEIVED []								27. OFFICER NO.		29. DIFFERENCES	
DATE SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE								30. INITIALS		33. AMOUNT VERIFIED CORRECT FOR	
36. I certify this account is correct and proper for payment.								31. PAYMENT [] COMPLETE [] PARTIAL [] FINAL		34. CHECK NUMBER	
DATE SIGNATURE AND TITLE OF CERTIFYING OFFICER								35. BILL OF LADING NO.			
37. RECEIVED AT		38. RECEIVED BY		39. DATE RECEIVED		40. TOTAL CONTAINERS		41. S/R ACCOUNT NUMBER		42. S/R VOUCHER NO.	
DD Form 1155, JUL 87 Previous editions are obsolete S/N 0102-LF-001-1553 CONTRACTOR MUST SUBMIT FOUR COPIES OF INVOICE											

Julian date of requisition
(Calendar year).

Last digit of current
fiscal year.

Indicate any discount
terms offered by the
supplier for prompt
payment.

Partial delivery not acceptable. Fast pay
procedures apply. The signed copy of this
order must accompany the invoice at the
time of submission to DFAS for payment.

Figure 4-1

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REQUISITION AND INVOICE SHIPPING DOCUMENT (DD FORM 1149) REQUISITION TO A SUPPLY ACTIVITY

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					SHEET NO. 1	NO. OF SHEETS 1	5. REQUISITION DATE 06/29/98	6. REQUISITION NUMBER V21111 9518					
1. FROM USS DUARTE (DDG) COMMANDING OFFICER 28882-1888					7. DATE MATERIAL REQUIRED 06/29/98			8. PRIORITY					
2. TO FISC NORFOLK, VA NAVAL STATION NORFOLK, VA 23521					9. AUTHORITY OR PURPOSE NAVSUP P-486, VOL 1, PARA 4201			10. SIGNATURE W. B. ELLIS, LTJG					
3. SHIP TO - MARK FOR USS DUARTE (DDG 90) FOOD SERVICE OFFICER USS DUARTE (DDG 90) 28882-1888					12. DATE SHIPPED			11g. VOUCHER NUMBER AND DATE					
4. APPROPRIATION AND SUBHEAD					OBJ. CL.	BUR. CONT. NO.	SUBAL-LOT	AUTHORIZATION ACCT'G ACTIVITY	TRANS TYPE	PROPERTY ACCT'G ACTIVITY	COUNTRY CODE	Julian date of requisition (Calendar year)	
17 1453 2241					000	41118	0	068732	2D	DD	US		
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)	This digit represents the last digit of the fiscal year	
0001	SIB, ICE CREAM, BULK							GL	18	18	18		
16. TRANSPORTATION					17. SPECIAL HANDLING								
18. ISSUED BY	TOTAL CONTAINER	TYPE CONTAINER	DESCRIPTION	TOTAL WEIGHT	TOTAL CUBE	19. CONTAINERS RECEIVED EXCEPT AS NOTED		DATE	BY	SHEET TOTAL			
RECAPITULATION OF SHIPMENT						QUANTITIES RECEIVED EXCEPT AS NOTED		DATE	BY	GRAND TOTAL			
CHECKED BY						POSTED		DATE	BY	20. RECEIVER'S VOUCHER NO.			
PACKED BY			<----- TOTAL ----->										
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													

Figure 4-2

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ORDER FOR SUPPLIES OR SERVICES/REQUEST FOR QUOTATION (DD FORM 1155) INDEFINITE DELIVERY CONTRACT PURCHASE ORDER

ORDER FOR SUPPLIES OR SERVICES				Form Approved OMB No. 0704-0187 Expires Jul 31, 1989		Page 1 of 1	
1. CONTRACT/PURCH ORDER NO. SPO300-98-D-V137		2. DELIVERY ORDER NO.		3. DATE OF ORDER 06/01/98		4. REQUISITION/PURCH REQUEST NO. V21111-9093	
6. ISSUED BY USS DUARTE (DDG) COMMANDING OFFICER USS DUARTE (DDG) FPO-AE 28882-1888		7. ADMINISTERED BY (if other than CODE)		8. DELIVERY FOB [X] DEST [] OTHER (See Schedule if other)			
9. CONTRACTOR NAME AND ADDRESS * MARVA MAID DAIRY 5500 CHESTNUT AVE. NEWPORT NEWS, VA. * 757-245-3857 23605		10. DELIVER TO FOB POINT BY (Date) 06/30/98		11. MARK IF BUSINESS IS [] SMALL [] SMALL DISADVANTAGED [] WOMEN-OWNED			
14. SHIP TO USS DUARTE (DDG 90) COMMANDING OFFICER USS DUARTE (DDG 90) FPO-AE 28882-1888		15. MADE BY DEFENSE FINANCE AND ACCOUNTING SERVICE OPLOC NORFOLK 9712 VIRGINIA AVENUE - ATTN: CODE:FP NORFOLK, VA 23511-3297		13. MAIL INVOICE SEE BLOCK		12. DISCOUNT TERMS NET	
17. O R DELIVERY X Y O D PURCHASE P F E R		This delivery order is issued on another Government agency or in accordance with and subject to terms and conditions of above numbered contract. Reference your _____ furnish the following on terms specified herein. ACCEPTANCE PREVIOUSLY PERFORM THE SUBJECT TO ALL OF THE TERMS AND CONDITIONS SET FORTH, AND AGREES TO					
NAME OF CONTRACTOR		DATE SIGNED		TYPED NAME AND TITLE			
[] If this box is marked, supplier must sign Acceptance and return the following number of copies:							
ACCOUNTING AND APPROPRIATION DATA							
ITEM NO.	APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUREAU CONT. NO.	SUB-ALLOT	AUTH'N ACCT'G ACT'Y	TRANS TYPE	PROPERTY ACCT'G ACT'Y
ALL	17-1453-2241	000	41118	0	068732	20	00
18. ITEM NO.	19. SCHEDULE OF SUPPLIES/SERVICES			20. QUANTITY ORDERED/ACCEPTED*	21. UNIT	22. UNIT PRICE	23. AMOUNT
0001	FLAVORED MILK, CHOCOLATE, U82			60	GL	2.2400	
0002	MILK, LOWFAT, 1%,			120	GL	2.2200	
*If quantity accepted by the Government is same as quantity ordered, indicate by x. If different, enter actual quantity ordered and encircled.				BY: W. B. ELLIS LTJG		25. TOTAL	
26. QUANTITY IN COLUMN 20 HAS BEEN [] INSPECTED [] RECEIVED [] ACCEPTED, AND CONFORMS TO THE CONTRACT EXCEPT AS NOTED				27. SHIP. NO. [] PARTIAL [] FINAL		28. D. O. VOUCHER NO.	
DATE _____ SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE _____				31. PAYMENT [] COMPLETE [] PARTIAL [] FINAL		29. CONTRACTING/ORDERING OFFICER DIFFERENCES	
36. I certify this account is correct and proper for payment. DATE _____ SIGNATURE AND TITLE OF CERTIFYING OFFICER _____				32. PAID BY		34. CHECK NUMBER	
37. RECEIVED AT		38. RECEIVED BY		39. DATE RECEIVED		40. TOTAL CONTAINERS	
						41. S/R ACCOUNT NUMBER	
						42. S/R VOUCHER NO.	
						35. BILL OF LADING NO.	

Figure 4-3

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CHAPTER 5
RECEIPT, INSPECTION AND STOWAGE

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CHAPTER 5

RECEIPT, INSPECTION AND STOWAGE

PART A: RECEIPT

5000 GENERAL

Subsistence items received aboard a ship or shore activity are accompanied by a variety of receipt papers depending upon the method of request and the issuing activity. Certain certifications are common to all receipt documents. Receiving personnel must:

- a. Date the document upon receipt;
- b. Circle the quantity accepted;
- c. Sign the document to indicate receipt;
- d. Inspect commercial source receipts for condition and request medical department or Veterinary Service inspection for products or questionable quality.

5001 ANTICIPATION OF RECEIPTS

1. GENERAL. Receipt of subsistence items can be anticipated by shipment notices, delivery dates requested on requisitions, or by other indications that deliveries will be made on specified dates. When deliveries of food items are expected, the Food Service Officer/receipt inspectors will be notified so that inspections for quality and quantity may be coordinated with medical department/veterinary representatives. Adequate storage space will be made available and working parties will be obtained.
2. RECEIVING CONTROL. Receiving subsistence items involves many separate steps. The general term "receipt" includes: planning, preparation, inspection, storage, processing receipts, posting records, and paying dealers' bills. Proper receipt of food items is important in establishing and maintaining control of the food service operation. The Food Service Officer will ensure proper receipt control procedures are followed when ordering, receiving, and storing.
3. WORKING PARTY ASSIGNMENTS. A ship's instruction will exist indicating the number of personnel each department must supply for the various working parties (i.e., 5-person, 10-person, etc.). A few days before, including the day of delivery, publish in the plan of the day the working party requirements for that day's delivery. Request a list from each department of the personnel they have assigned to the working party. Use this as a muster list when the working party is called away. When there is a working party consisting of personnel from other departments, use supply personnel as checkers, spotters, and supervisors to the greatest extent possible. Civilian work parties are available upon request by contacting local FISC SPVI coordinators.
4. STOREROOMS. Ensure the bulk storeroom custodian is aware that stores are going to be delivered and the storeroom is ready. Subsistence items will be arranged so that the oldest stock will be issued out first, (first in-first out), according to date of pack and condition of product.
5. RECORDS. It is advisable, whenever possible, to bring stock records in agreement with the actual stock on hand prior to receipt of new food items. Stock records will be posted and kept up

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to date to provide the control needed in resolving any differences occurring during the receipt process.

6. INCOMING MATERIAL FILE. This file contains copies of all outstanding requisition and purchase documents for use by the bulk storeroom custodian who will physically receive the food items being ordered.

5002 RECEIPT DOCUMENTS USED

1. RECEIPTS FROM PRIME VENDOR

Receipt Document. Vendor's Delivery Invoice.

2. RECEIPTS FROM COMMERCIAL VENDORS. Receipt documents used for purchases from commercial vendors will be one of the following:

- a. Order for Supplies or Services/Request for Quotations (DD Form 1155), or
- b. Vendor delivery invoices.

3. RECEIPTS FROM MILITARY ACTIVITIES

a. Receipts from DLA and Naval Supply activities include receipts from the following:

- (1) DLA Supply activities,
- (2) Naval Supply activities,
- (3) Combat Logistic Force (CLF) ships, and
- (4) Other Military Services.

b. Receipt documents from Military activities will be one of the following:

- (1) DoD Single Line Item Release/Receipt Document (DD Form 1348-1-A),
- (2) Requisition and Invoice/Shipping Documents (DD Form 1149), or
- (3) As required by the issuing activity.

4. RECEIPTS FROM OTHER END USERS. The receipt document used for requisitions from other end users will be the Requisition and Invoice/Shipping Document (DD Form 1149).

PART B: RECEIPT AND INSPECTION PROCEDURES FOR SUBSISTENCE PRIME VENDOR

5100 BACKGROUND

1. **DEFENSE SUPPLY CENTER, PHILADELPHIA (DSCP) GUIDANCE.** The DSCP Prime Vendor Guide provides specific guidance on quality assurance during receiving. The contract quality assurance responsibility is assigned to DSCP-HFVN, Subsistence Prime Vendor Branch, Directorate of Subsistence.

Day-to-day quality assurance is the responsibility of the ordering activity. At many ordering activities the receiving official is the government's first line quality assurance representative and the final authority for accepting or rejecting products (see Figures 5-17, 18, and 19 in the back of this chapter for basic guidelines). Products where health factors, such as suspected unwholesomeness are concerned, will not be accepted without the concurrence of the responsible military medical authority.

Where Military Medical activities are supporting the ordering activities receipt inspection of multiple-line commercial products, medical receipt inspection should focus primarily on examination for quality, quantity, wholesomeness and sanitary approved sources, consistent with the direction of the responsible military medical authority.

When destination inspection at time of delivery is unreasonably difficult or will unduly delay delivery conveyances, a system for spot-checking may be employed, consistent with the direction of the responsible medical authority. Delivery conveyances will not be unduly delayed for the purpose of performing a receipt inspection.

2. **FOOD SERVICE OFFICER RESPONSIBILITIES - GENERAL.** The Food Service Officer is responsible for establishing systems and procedures that ensure products received from the Subsistence Prime Vendor conform to contract specifications and are properly inspected for quality, quantity, wholesomeness, and consistent with the direction of the responsible military medical authority.

3. **MILITARY MEDICAL VETERINARY INSPECTION RESPONSIBILITIES.** The U.S. Army Veterinary Service is responsible for the Food Safety and Product Compliance Evaluations. U.S. Army Veterinary Service will develop an installation support plan to ensure that the Subsistence Prime Vendor maintains a high level of performance. Routine inspections will be conducted to verify that the products received meet prescribed performance standards during storage, preparation, serving, and are of a satisfactory quality level. The inspections will ensure that no economic fraud, product misrepresentation, or unauthorized product substitution is occurring. The Army Vets will periodically inspect deliveries on the pier and will be permitted to come onboard ships to inspect the quality of food items received from the Subsistence Prime Vendor. The Food Service Officer or his/her representative can request U.S. Army veterinary service or the medical representative to assist with any determination that delivered food is in less than excellent condition.

4. **SUBSISTENCE PRIME VENDOR RESPONSIBILITY FOR QUALITY.** Subsistence items received from commercial vendors will originate from an approved source. All food items will be of US origin. No meat or meat food products delivered within the United States will be accepted unless each article bears on it, or on the original package, the stamp or label of the United States Department of Agriculture (USDA) to certify that the meat or meat products have been "U.S. Inspected and Passed." A United States Department of Commerce Certified Shellfish Shipper's

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Certificate must accompany all unshucked shellfish shipments. This tag must be attached to the container. This tag is required to remain attached until the container is empty, and thereafter kept on file for 90 days. Fresh crustaceans (lobster and crab) must be alive to be accepted.

5101 QUALITY INSPECTION

1. **FOOD SERVICE OFFICERS.** Food Service Officers will inspect all subsistence items to determine the exact quantity received, that all products are received in excellent condition, and will sign the necessary papers in black ink to acknowledge receipt. In the absence of the Food Service Officer, the authorized receipt inspector may receive and inspect food items. Although not recommended, at the TYCOM's discretion the Bulk Storage Custodian may be authorized to be the receipt inspector. Veterinary assistance may be requested, in advance, for all load outs/deployments.

2. **U.S. ARMY VETERINARIAN INSPECTOR.** Deliveries made by the Prime Vendor are subject to random inspection by the Army Veterinarian Inspector (AVI). The MDR or AVI (if available) is still required to perform fitness-for-human consumption inspections on all food purchases made outside the normal prime vendor supply channels. Under subsistence prime vendor system the Army veterinary food inspection will be as follows:

a. Random inspection on deliveries will be conducted on the pier or ashore facility as they are received.

b. Routine customer service visits will be scheduled to evaluate products received and the vendor's performance.

c. Special product compliance evaluations will be performed to ensure that the items meet all the requirements in the purchase documents under which they were procured.

d. On-call assistance will be provided if a problem is noted during or after a delivery with a particular food product.

e. The dollar amount for any Army Vets sampling will be posted as a Survey. (Check the applicable section of this publication for the dollar value limitations in using the NAVSUP 1334, Loss without Survey, or the DD Form 200, Report of Survey).

5102 DELIVERY

1. **GENERAL.** All items will be delivered at designated areas, free of damage, with all packaging and packing intact. Food products will be covered for protection from inclement weather as necessary. The Subsistence Prime Vendor shall remove all excess pallets from the delivery point by prior arrangement between the SPV and the ordering activity. Deliveries may be decreased or increased dependent on mission requirements and upon agreement between the Food Service Officer and the Subsistence Prime Vendor and/or the FISC and DSCP.

2. **DELIVERY SCHEDULES.** Delivery schedules will be coordinated prior to arrival to ensure availability of equipment and/or personnel. Subsistence Prime Vendor contractors are aware that projected feeding strengths at each naval location are subject to fluctuations based on a variety of factors, i.e., seasonal increases/decreases in personnel, surges in personnel during crisis situations or deployments/homecomings. The Prime Vendor Customer Service Representative will maintain open communications with the FISC, TYCOMS, and Food Service

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Officers to be aware of these fluctuations and provide the increased quantity and frequency of deliveries needed during these critical times.

If the Subsistence Prime Vendor does not make a delivery within the specified delivery window to any facility, they may be liable as specified in the contract except if:

- a. The Prime Vendor attempts delivery and is refused entry to the base or pier.
- b. The facility or FISC, acting as agent for the ship, cancels or refuses delivery.
- c. The vehicle is delayed, through no fault of the Subsistence Prime Vendor, at a prior delivery site resulting in delays to subsequent deliveries.

The Prime Vendor shall not be liable for any excess cost if the failure to conform to contractual schedules arises out of causes beyond the control and without the fault or negligence of the contractor.

3. **DELIVERY VEHICLES.** The Subsistence Prime Vendor will provide clean, closed delivery vehicles that are equipped with lift gates. Delivery vehicles will be capable of maintaining products at appropriate temperatures. The Food Service Officer or authorized receipt inspector will inspect delivery vehicles for sanitation at destination. Vehicles that are not sanitary, and are not equipped to maintain prescribed temperatures, or have food and non-food items stored together may be rejected without further inspection.

5103 RECEIPT AND INSPECTION OF FOOD ITEMS RECEIVED FROM SUBSISTENCE PRIME VENDOR

1. **INSPECTION OF SUBSISTENCE.** The Food Service Officer is responsible for the receipt, identification and inspection of all incoming subsistence items. All food items will be inspected at destination for conformance to all terms and conditions quoted or referred to in the contract. These terms will include, but are not limited to, count, condition, and identity. Under ordinary circumstances, deviations from the terms and conditions of the contract are not permitted. However, deviations may be allowed when approved prior to delivery by the Food Service Officer. Substitutions for ordered items are not permitted. When orders call for specific grade, type, or quality of food products, only the specified items will be accepted upon delivery. Food items will not be accepted if deviations or substitutions have been made, even if offered at reduced prices, unless approved by the Food Service Officer. The Food Service Officer or designated representative will inspect supplies as promptly as is practicable after delivery. Failure to promptly inspect or accept supplies does not relieve the contractor from responsibility or impose liability on any one of the ordering facilities for non-conforming supplies.

2. IDENTITY INSPECTION AT RECEIPT.

Food items will be inspected to ensure that the product is the item, type, style, and grade as ordered. Receipt inspectors will be familiar with contractual labeling requirements and thoroughly trained to determine shelf-life requirements and shelf-life remaining at receipt. All perishable products will have an "open coded" Date of Pack (DOP) and an open coded "Use by Date," "Best If Used By Date," "Sell By Date" or similar marking indicating the end of the guaranteed freshness date. The Subsistence Prime Vendor will deliver the freshest food possible, but as a minimum will comply with the contractual shelf life requirements. To obtain a copy of the applicable contractual requirements in your area, contact your local Navy Food Management Team or local Fleet Industrial Support Center (FISC). Products offered by the

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Subsistence Prime Vendor are required to ensure the freshest available products are offered and are within the manufacturer's established shelf life. Refer to your specific contract requirements to determine requirements. For ashore activities the Subsistence Prime Vendor is only required to deliver the freshest food possible.

3. **QUANTITY/COUNT INSPECTION UPON RECEIPT.** Food items will be inspected to ensure proper quantity (quantity on receipt document matches quantity actually received). Each item must be checked to verify that the correct number of items are received, based on the unit of issue (bags, cans, lbs., etc.). Net weights marked on standard packages will be accepted. The count on the outside of containers will be confirmed by randomly selecting at least one case of each line item and ensuring that counts indicated on the outside of a container match the actual contents. The counts indicated on the container must be checked on any container that has been opened.

4. **QUALITY/CONDITION INSPECTION UPON RECEIPT.** Food items will be inspected to verify their acceptability and wholesomeness. This inspection must include, but not be limited to, temperature (for chill and frozen) and age (date of pack). At the time of delivery, the temperature (for chill and frozen) will be recorded by the Food Service Officer or his designated receipt inspector, and annotated on the receipt document. The products will be inspected to verify they are in the condition required by the contract; i.e., fresh, not wilted, in the case of vegetables, not off-condition in the case of meats. Packaging and Packing must be adequate to protect the product during storage and meet contractual requirements for general messes afloat. Samples should be selected from the rear, middle and front of the delivery van. Representative samples of each type of product should be included in the sampling for inspection. The contractor is responsible for proper product storage, segregation, and delivery of product in excellent condition. The following will apply:

a. Frozen food items will be delivered with internal temperatures not exceeding 0° F. Evidence of thawing and refreezing shall be cause for rejection of an item.

b. Case weight of frozen meat items should be at least 40 pounds and not over 60 pounds in weight with a 1/2-inch head space (air gap).

c. Items requiring "Protection from Heat" shall be delivered at a temperature below 70° F. or less.

d. Items requiring "Chilled" conditions will be delivered with internal temperatures between 32° F. to 41° F.

e. The recommended internal temperature for ice cream is -10° F. The temperature will not exceed 0° F.

f. Containers and wrapping must be intact and not damaged. Packages will be free of dripping and show no evidence indicating that the contents have been mishandled.

5. **MEDICAL DEPARTMENT CERTIFICATION.** A medical department certification is not required for deliveries made to a Navy or Marine Corps food establishment by a Subsistence Prime Vendor or a subcontractor under a Prime Vendor Contract. If there is any doubt as to fitness of any item, the product will not be accepted. It will be referred to local Army Veterinarian or Environmental Preventive Medicine Unit (EPMU) for resolution. Disposition instructions come from DSCP. Deliveries made by the Subsistence Prime Vendor are subject to random inspections by the Army Veterinary Service. Under the Subsistence Prime Vendor program, the veterinary food inspector's stamp is not required for the vendor to receive payment.

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6. ACCEPTANCE OF FOOD ITEMS. The information gained in the course of receipt inspections is necessary to make the proper decision for initial acceptance of food items delivered under Subsistence Prime Vendor. The Food Service Officer or designated representative is the final authority on decisions to accept or reject deliveries, except in cases of suspected unwholesomeness and unapproved sources and Berry Amendment Compliance. Food found to be deteriorated, contaminated or infested at the time of delivery will be rejected and returned to the Subsistence Prime Vendor. Any item that has been mishandled, has incorrect internal temperatures at delivery, shows evidence of being thawed and refrozen, has freezer burn, is dehydrated, etc., will not be accepted. Food Service Officers will contact the Army Veterinary Service for disposition advice on all questions of fitness for human consumption or wholesomeness. In the absence of the Army Veterinary Service, the Food Service Officer must contact a medical department representative. Any food item received in less than excellent condition must be reported and rejected.

5104 AUTHORIZED RETURNS

The contractor will accept returns under the following (but not limiting) conditions:

- a. Products shipped in error;
- b. Products damaged in shipment;
- c. Products with concealed or latent defects;
- d. Products that are recalled;
- e. Products that do not meet shelf life requirements;
- f. Products that do not meet minimum quality requirements;
- g. Products delivered in unsanitary vehicles;
- h. Products delivered that fail to meet minimum/maximum temperature requirements; and,
- i. Over-ordered products in new condition.

5105 REJECTION AND RE-DELIVERY OF DISCREPANT ITEMS AT DELIVERY

1. RECEIVING ACTIVITY RESPONSIBILITY.

AFLOAT	ASHORE
Notify the FISC customer service representative for immediate resolution of the problem.	Notify Subsistence Prime Vendor and DSCP Account Manager for immediate resolution of the problem.
Submit SF 364 via FISC and TYCOM.	Submit SF 364 via DSCP Account Manager and Regional Representatives.

2. Immediately notify TYCOM/regional representative of any problem not resolved by the FISC or the Subsistence Prime Vendor.

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a. Submit a Report of Discrepancy (SF 364) to DSCP for any problem that has not been resolved.

b. When products are rejected at time of receipt for medical inspection reasons, a copy of the Public Health Inspector's or Veterinary Inspector's inspection report shall be faxed to DSCP-HFS (DSN: 444-7320 or 215-737-7320) with a copy of the corresponding invoice.

3. **DELIVERY TICKETS.** In the event an item(s) is rejected, delivery tickets will be annotated as to the item(s) rejected. These items and their respective costs shall then be lined out and initialed by the driver and the receiving person. The receipt inspector will clearly annotate a reason for each item returned to the Subsistence Prime Vendor. Items rejected for any reason will be annotated with the specific reason, i.e., high temperature, mechanical damage, decay for FF&V, unapproved source, etc.

4. **REPLACEMENTS.** Replacements are authorized, dependent upon the needs of the command. Same day re-delivery of replacement items shall be provided when the customer requires immediate use of the item. In this instance, the Food Service Officer will notify FISC/Subsistence Prime Vendor to re-order the replacement items and request a same-day or a next day delivery date. Replacement items that are delivered the same day or later will require a new order entry and will be delivered under a separate invoice. These re-deliveries will not be considered as an emergency order. Replacement items may be delivered on an unlimited basis at no extra charge. The invoice signed by the receiving official should only reflect the items that were actually received. Commands must not sign for a replacement item until it is actually received. Replacement of rejected product will be ordered at the discretion of the Food Service Officer.

5106 RECEIPT DOCUMENT PROCESSING

1. **GENERAL.** Upon delivery, inspection, and acceptance of provisions from Subsistence Prime Vendor, the Food Service Officer/receipt inspector will:

a. Circle the quantity received and sign, date, and annotate the time of delivery on the delivery invoice. Any changes in quantity received, line out the incorrect quantity, initial the correction, annotate and circle the actual quantity received and the reason for the change, i.e., rejected, missing, substitution. The Subsistence Prime Vendor representative/driver must initial all corrections.

b. Return required number of copies of the completed invoice to the delivery vehicle driver.

c. Ashore - Forward copy of invoice to recordskeeper for posting to SPV. Afloat - Forward copy of invoice to recordskeeper and verify against the SPV receipt report from the FISC.

5107 PRIME VENDOR MARKUP (COST RECOVERY RATE)

Prime Vendor Markup rate should only be modified when instructed by DSCP. FSM will automatically delete the current markup rate upon fiscal year closeouts; therefore, personnel are responsible for updating the markup rate at the beginning of each new fiscal year. The markup rate helps to cover overhead expenses.

The markup rate must be established for the current fiscal year prior to processing any receipt diskette or manually posting prime vendor order receipt data. There are only two markup rates, CONUS and OCONUS. If you are posting manually and your receipt has the markup rate

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already applied, then you are double posting your markup rate. You will have to go back and deduct the surcharge from each item on the receipt. If you are using the diskette, markup rate is already applied. For more information on Prime Vendor look in your Utility Module in the FSM.

Deployed ships departing the last CONUS port (i.e., Hawaii on the West Coast, Puerto Rico on the East Coast) should change in FSM the Prime Vendor mark-up rate (cost recovery rate) and ensure that the Prime Vendor contract number for the area in which provisions will be purchased is on file in FSM. It is recommended that all ships contact the local FISC prior to deployment to obtain the applicable contract number(s). This is done to ensure that the correct cost recovery rate is being charged for subsistence from the overseas Prime Vendor. Cost recovery rates are not applicable when making purchases utilizing DD Form 1155 overseas and for receipts from supply ships. Cost recovery rates will only apply if the supply ship was used as a carrier to transport provisions ordered through the Prime Vendor and a Prime Vendor receipt is issued. No cost recovery rate will apply when receiving subsistence from a supply ship and the receipt document issued from the supply ship was a DD 1348-1-A. Cost recovery rates are subject to change every fiscal year. Detailed instructions on changing the cost recovery rate and adding a new prime vendor contract are contained in Appendix A, Section 3.

5108 DISCREPANCIES DETECTED AFTER RECEIPT - LATENT OR HIDDEN DEFECTS

1. **GENERAL.** The Food Service Officer must request inspection by Army Veterinary Service personnel, when available, or medical representative personnel for product found to be defective after the initial delivery. Army Vets or Medical representative will substantiate the existence of hidden or latent defects and determine if the items are fit for human consumption.

2. PROCEDURES:

a. **Ashore General Messes.** Contact the Subsistence Prime Vendor/DSCP Account Manager and Regional Representative to arrange for return of the items for replacement. Consult with the supporting Army Veterinary Service representative to determine that appropriate local health authorities have been notified of confirmed wholesomeness problems.

b. **Afloat Units In Port.** Contact the TYCOM and FISC to arrange for return of the items for replacement. Consult with the supporting Army Veterinary Service representative to determine that appropriate local health authorities have been notified of confirmed wholesomeness problems.

c. **Afloat Units Underway.** Items inspected by medical personnel and found to be non-hazardous must be kept onboard until the ship is back to its homeport and items can be returned to the vendor for a replacement. However, if the storage capacity does not permit such action to be taken, these items must be surveyed. If surveyed obtain pictures if possible of the item, a certificate of unfitness for human consumption from the medical department and submit a copy of the survey form with the Report of Discrepancy (SF 364) to DSCP via TYCOM and NAVSUP 51 for credit resolution. Food Service Officers will follow the procedures set forth in this publication for surveying and disposing of food items deemed hazardous. If possible obtain a picture of the hazardous item(s). The medical department representative will provide a certificate of unfitness for human consumption form that confirms that the discrepancy was not due to action of the ship. The Food Service Officer will consult with medical personnel before discarding any food items suspected to be hazardous or unsafe. The Food Service Officer will submit a copy of the survey form with the Report of Discrepancy (SF 364) to DSCP (DSCP-HS

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(CDCFP)) via TYCOM and NAVSUP 51 for credit resolution. A copy of the Public Health Inspector's or Veterinary Inspector's inspection report shall be attached to the SF 364.

5109 REPORTING OF DISCREPANCY IN SHIPMENT

Timely reporting of problems encountered in the delivery of subsistence is critical. Use the Report of Discrepancy (SF 364) to report any problem encountered in the delivery of subsistence by Subsistence Prime Vendor. Originators must be specific in describing the nature and facts of the problem being reported. Prior to submission, the Food Service Officer will ensure the report is reviewed for accuracy and detail. The basic questions of what, when, where, and why must be answered. Upon completion, forward the Report of Discrepancy (SF 364) to DSCP for action (via FISC and TYCOM for afloat commands).

In order to be credited for any discrepancy detected after the receipt documentation has been forwarded to DSCP, and the distributor has not provided a one for one replacement, a report of discrepancy must be completed to adjust your bill. Mail to the:

Defense Supply Center Philadelphia
ATTN.: DSCP-HS (CDCFP)
700 Robbins Ave.
Philadelphia, PA 19111-5906

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PART C: RECEIPT AND INSPECTION PROCEDURES FOR OTHER THAN SUBSISTENCE PRIME VENDOR

5200 INSPECTION OF FOOD ITEMS RECEIVED FROM DLA, NAVAL AND OTHER GOVERNMENT SOURCES

An ashore supply activity will perform a quality inspection of food items upon acceptance from the original supplier. This inspection will be in accordance with NAVSUPINST 4355 (series) and will ensure that the food items conform to the contract requirements included in the purchase document. Such inspections will not be duplicated aboard ship. Prior to loading, the receiving individual along with the medical department representative will inspect all food items, in accordance with NAVMED P-5010-1, to detect any deterioration, contamination, or infestation that may have occurred since the quality inspection at the supplying activity. Special attention will be given to inspection of perishable and infestable type foods. Food found to be deteriorated, contaminated or infested at the time of delivery to ashore activities or ships in port will be rejected and returned to the supplying activity. Government owned subsistence items received in usable condition but unfit for storage will be used promptly and any loss surveyed. Foods received via underway replenishments that are suspected to be hazardous should be immediately separated and disposed of in accordance with paras. 5301, 6001 through 6002, and NAVSUP P-485.

5201 INSPECTION OF FOOD ITEMS RECEIVED FROM COMMERCIAL SOURCES OTHER THAN SUBSISTENCE PRIME VENDOR

1. GENERAL. Subsistence items received from commercial vendors will originate from an approved source. All food items will be inspected at destination for conformance to all terms and conditions quoted or referred to in the contract or purchase order. These terms will include, but are limited to, count, condition, and identity. Under ordinary circumstances, deviations from the terms and conditions of the contract or purchase order are not permitted. However, deviations may be allowed when necessary due to lack of time or other extenuating circumstances. Substitutions of food items shown on contracts or purchase orders are not permitted. When contracts or purchase orders call for specific grade, type, or quality of food products, only the specified items will be accepted upon delivery. Food items will not be accepted if deviations or substitutions have been made, even if offered at reduced prices, unless they are urgently needed. If food items are urgently needed, and therefore accepted at a reduced price, a modification to the contract or purchase order (Standard Form 30) is required (see para. 5208-3b).

2. SUBSTANDARD DELIVERIES. Food found to be deteriorated, contaminated or infested at the time of delivery will be rejected and returned to the supplying activity. No meat or meat food products delivered under contract within the United States will be accepted unless each article bears on it, or on the original package, the stamp or label of the Department of Agriculture that the meat or meat products have been "U.S. Inspected and Passed." All shucked and unshucked shellfish shipments must be accompanied by a United States Department of Commerce Certified Shellfish Shipper's Certificate. This tag must be attached to the container. This tag will remain attached until the container is empty, and thereafter kept on file for 90 days. Fresh crustaceans (lobster and crab) must be alive to be accepted.

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3. **DISPOSITION OF RECEIPT DOCUMENTS.** The Food Service Officer will retain the signed copies of all DD Form 1155s under lock and key (accountability file) until the bills are forwarded for payment.

5202 INSPECTION BY THE MEDICAL DEPARTMENT

When ordering from sources other than Prime Vendor, a designated representative of the medical department will perform a fitness-for-human consumption inspection upon receipt of food items. The medical representative will sign the receipt document showing that the inspection has been performed. If there is any doubt as to fitness of an item, it will not be accepted. The item(s) will be referred to the local Army Veterinarian or Environmental Preventive Medicine Unit (EPMU) for appropriate disposition. When a receipt inspection is performed by the Army Veterinary Service or Preventive Medicine Unit at a central inspection point prior to delivery, proof of inspection is stamped on the vendor's delivery ticket and further medical inspection is not required during receipt.

5203 RECEIPT ON BOARD

The Food Service Officer is responsible for the receipt, identification and inspection of all incoming subsistence items. When subsistence items are received, the Food Service Officer will inspect these items to determine the exact quantity received and will sign the necessary papers in ink to acknowledge receipt. In the absence of the Food Service Officer, a responsible person who is authorized in writing by the Commanding Officer (see sample letter in Appendix B) may receive and inspect food items. Although not recommended, at Type Commander discretion, the bulk storeroom custodian may serve as the receipt inspector.

5204 RECEIPT BY THE AUTHORIZED RECEIPT INSPECTOR

1. **GENERAL.** Upon receipt of provisions from Navy or approved commercial sources, the receipt inspector will remove one copy of each receipt document and forward it to the bulk storeroom custodian prior to inspecting or counting the food items.

2. **QUALITY INSPECTION UPON RECEIPT.** Upon delivery, food items will be inspected to verify their acceptability before signing for receipt.

a. This inspection must include, but not be limited to, temperature (for chill and frozen), age (date of pack), and condition. Samples should be selected from the rear, middle and front of the delivery van. Representative samples of each type of product should be included in the sampling for inspection if it is a mixed load. This information is necessary to make the proper decision for initial acceptance and/or subsequent issue on board. Any food item received in less than excellent condition must be reported or rejected in accordance with 5200 or 5201.

b. A local code may be established (i.e., different color markings on cases) to identify the receipt date to be used in conjunction with date of pack (DOP) and inspection results so that a First In First Out (FIFO) procedure will be effective.

c. **First In-First Out (FIFO).** First in-first out is a procedure that only determines the order of precedence for issue. The final decision for issue will depend on product condition as determined by inspection.

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3. QUANTITY INSPECTION UPON RECEIPT

a. Receipt from Navy Sources. The receipt inspector will inspect the quantity of food items received, circle the exact quantity received (unit of issue) and sign and date the receipt document (Figure 5-1). The receipt inspector ensures proper quantity (quantity on receipt document matches quantity actually received). Net weights marked on standard packages received from the Navy or other government agencies will be accepted. The quantity on the outside of the container received from government sources will be accepted providing the container has not been opened. The quantity indicated on the container must be checked if the container has been opened. The receipt inspector then forwards the receipt documents to the Food Service Officer.

b. Receipt from Commercial Sources other than Prime Vendor

Upon receipt of provisions from a commercial source, the receipt inspector will remove one copy of each delivery ticket and forward them to the bulk storeroom custodian before counting the food items. If only one copy of a delivery ticket is provided, an additional copy will be made and forwarded to the bulk storeroom custodian. The receipt inspector will then inspect and circle the quantity received and sign and date their copy with the date the items were actually received (Figure 5-2). The quantity on the outside of containers received from commercial sources will be confirmed by randomly selecting at least one case of each line item and ensuring that quantities indicated on the outside of a container match the actual contents. The quantity indicated on the container must be checked on any container that has been opened. This person then forwards the document to the recordskeeper for posting.

(1) Indefinite Delivery Contract. At the end of the month, the Order for Supplies or Services/Request for Quotations (DD Form 1155) is taken out of the outstanding purchase order file by the recordskeeper. The recordskeeper adds up the total receipts for the month using the retained copies of the delivery tickets, records and circles the exact quantity received during the month, then signs and dates the DD Form 1155 (Figure 5-3).

(2) Definite Delivery Contract. The recordskeeper records and circles the exact quantity received on the DD Form 1155 using the delivery ticket. This procedure is the same as that shown in subpara. 5202-3(1)a, except only one delivery ticket is used to annotate the DD Form 1155 instead of adding several delivery tickets.

4. SHORTAGES AND OVERAGES. Shortages and overages will be handled in accordance with paras. 5207 and 5208.

5205 UNSATISFACTORY SUBSISTENCE ITEMS

The subsistence supply system has quality provisions designed to guarantee the receipt of wholesome, satisfactory food items at military general messes. However, DoD procurement systems do experience breakdowns that allow some unsatisfactory products to filter into the military pipeline. As an aid to controlling or eliminating this situation, unsatisfactory food items must be reported promptly upon receipt in accordance with the procedures outlined in paras. 5300 and 5301. Speed and accuracy in reporting discrepancies is important particularly if the product is hazardous/suspect. In all instances, immediate reporting of defective food items will enable the contracting agency to initiate warranty action against the supplier, thereby protecting the financial interests of the government. Defects discovered after receipt, i.e., during inspections, breakouts, or preparation, should also be reported provided the defective condition is not due to mishandling or overaging of the item while in the custody of the using activity. This

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will enable the contracting agency to initiate warranty action against the supplier, thereby protecting the financial interests of the government.

5206 SHORTAGES IN SHIPMENT

1. GENERAL. A shortage occurs when the quantity received is less than the quantity shown on the receipt document, regardless of the quantity on the original requisition. A shortage may occur due to a shipping-type (item) or packing discrepancy. If a shortage exists, immediate contact with the issuer/shipper in an attempt to resolve discrepancies will be initiated either in person or by message in an attempt to resolve the discrepancy. Refer to NAVSUP P-723 for further guidance. Shortages due to transportation discrepancies will be reported in accordance with DLA Regulation 4500.15. Receiving activities will notify the Supply/Transportation officer of all transportation discrepancies upon their discovery. In the event shortages still exist after investigation, regardless of the types of discrepancies, the receipt inspector or the bulk storeroom custodian will indicate on the receipt document the actual quantity physically received by drawing a single line through the invoiced quantity and recording and circling the actual quantity received (Figure 5-5). After the receipt inspector signs and dates the receipt documents in accordance with paras. 5202 and 5204, the documents are forwarded to the Food Service Officer.

5207 OVERAGES IN SHIPMENT

1. GENERAL. An overage occurs when the quantity physically received exceeds the quantity stated on the receipt document regardless of the quantity on the original requisition or purchase order. When this occurs, immediate liaison is to be established by the receiver with the issuer to resolve the discrepancies.

2. OVERAGES FROM A NAVY SOURCE. When discrepancies from a Navy source are unable to be resolved, the receipt inspector and bulk storeroom custodian will indicate on the receipt document the actual quantity physically received by annotating and circling the quantity actually received and drawing a single line through the invoiced quantity. The receipt inspector and bulk storeroom custodian will then sign and date the receipt document in accordance with paras. 5202 and 5204 (Figure 5-6), and forward the document to the Food Service Officer.

a. Items Received w/o a Receipt Document. A "Dummy Receipt Document" will then be prepared by the recordskeeper to document the excess quantity received. This dummy receipt document is a DoD Single Line Item Release/Receipt Document (DD Form 1348-1-A).

b. Dummy Receipt Document Preparation. DoD Single Line Item Release/Receipt Document (DD Form 1348-1-A) will be prepared as a "Dummy Receipt Document" (Figure 5-7) for overages in shipment. It will be used as the source document for posting the excess receipt to the Subsistence Ledger (NAVSUP Form 335) and the Record of Receipts and Expenditures (NAVSUP Form 367).

c. Prepare a DD Form 1348-1-A using all the information on the original receipt document with the exception of the quantity and total price block. The quantity block will contain the excess quantity actually received. Zero fill as necessary (i.e., 28 ea = 00028). The total price block will contain the dollar value of the excess quantity times the unit price. In addition, annotate on the document "DUMMY INVOICE TO COVER EXCESS SHIPMENT" and provide a statement cross referencing the original receipt document with the "Dummy Invoice" (Figure 5-7), to distinguish the dummy receipt from the normal receipt.

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3. OVERAGES FROM A COMMERCIAL SOURCE.

a. When an overage occurs from a commercial vendor, the receipt inspector and bulk storeroom custodian will sign only for the requested quantities on the receipt documents in accordance with paras. 5202 and 5204 and forward the documents to the Food Service Officer. Any excess quantities will be returned to the vendor.

b. If food items are urgently needed and quantities in excess of the quantities requested on the Order for Supplies or Services (DD Form 1155) are accepted and received, an Amendment of Solicitation/Modification of Contract (Standard Form 30) will be prepared for the excess amount using the instructions on the reverse side of the form. This form is also used if any terms of the contract are being amended.

c. Distribution of the Standard Form 30. Distribution of the Standard Form 30 is the same as the corresponding DD Form 1155 (see para. 5501).

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RECEIPT BY RECEIPT INSPECTOR DOD SINGLE LINE ITEM RELEASE/RECEIPT DOCUMENT DD FORM 1348-1-A

The diagram shows a DD Form 1348-1-A with several callout boxes pointing to specific fields:

- Circle quantity actually received:** Points to the quantity field '00024' in the header.
- Enter the last three (3) digits of the julian date:** Points to the Julian date field '9H22'.
- Enter julian date (Calendar Year):** Points to the Julian date field '9H22'.
- Unit Price:** Points to the unit price field '000220'.
- Signed and dated by the receipt inspector:** Points to the signature and date field containing 'A. S. Fast' and '29 Jun 98'.
- National Stock Number:** Points to the NSN field '8925 01 419 7021'.
- Unit of Issue/Qty Rcvd:** Points to the unit of issue field 'BG 00024'.

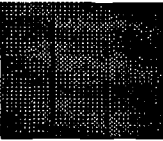
Other visible data on the form includes:

- Header: AOANNZ 3 BG 00024 N 32199 B PZ 9M EP5 12
- Item Description: Sugar, Refined, Granulated
- Brand: A. S. Fast
- Date Received: 29 Jun 98
- SHIP FROM: [Blank]
- SHIP TO: [Blank]

Figure 5-1

NAVSUP P-486 - Food Service Management

RECEIPT FROM COMMERCIAL SOURCES OTHER THAN PRIME VENDOR



Marva Maid Dairy
 5500 Chestnut Ave
 New Port News, VA 23605
 (757)245-3857 fax Fax Number

Invoice No. **34442**

INVOICE

Customer

Name USS DUARTE (DDG 90)
 Address PIER 12
 City NOB State _____ ZIP _____
 Phone _____

Date 6/29/98
 Order No. sp0300-98-D-V137
 Rep _____
 FOB _____

Qty	Description	Unit Price	TOTAL
(30)	MILK, FLAVORED CHOCOLATE, 2%	\$2.24	\$67.20
(60)	MILK, LOWFAT, 2%	\$2.22	\$133.20

Pay

Medical representative fit-for-human consumption certification

SubTotal	\$200.40
Shipping & Handling	\$0.00
Taxes State	_____
TOTAL	\$200.40

Received by A.S. East
 Date 29 Jun 98

Figure 5-2

NAVSUP P-486 - Food Service Management

RECORDING TOTAL MONTHLY RECEIPTS ON AN INDEFINITE DELIVERY CONTRACT (DD FORM 1155) USING RETAINED COPIES OF DELIVERY TICKETS

Recordskeeper adds up all quantities on retained copies of receipts, circles quantity actually received on the DD Form 1155, signs and dates DD Form 1155

Marva Maid Dairy INVOICE

Customer: USS DUARTE (DDG 90)
 Address: PIER 12
 City: NOB
 State: ZIP: Phone: Rep Code: Date: 6/20/88
 Order No. 680300-08-13-1137

City	Description	Unit Price	TOTAL
(80)	MILK, FLAVORED CHOCOLATE, 2%	\$2.24	\$97.20
(80)	MILK, LOWFAT, 2%	\$2.22	\$133.20

SubTotal: \$200.40
 Shipping & Handling: \$0.00
 Taxes: \$0.00
TOTAL: \$200.40

DD FORM 1155

2. DELIVERY ORDER NO. 3. DATE OF ORDER 06/01/88 4. REGISTRATION/PURCHASE REQUEST NO. V21111-9093

5. ISSUED BY: USS DUARTE (DDG 90) COMMANDING OFFICER
 6. CONTRACTOR: MARVA MAID DAIRY, 5500 CHESTNUT AVE., NEWPORT NEWS, VA. 757-245-3557 21605

7. ADMINISTERED BY (if other than 6) CODE: 80591

8. DELIVERY FOR: (X) DELIVERY (if other)

9. NAME AND ADDRESS: MARVA MAID DAIRY, 5500 CHESTNUT AVE., NEWPORT NEWS, VA. 757-245-3557 21605

10. SHIP TO: USS DUARTE (DDG 90) COMMANDING OFFICER, USS DUARTE (DDG 90), FPO-AE 28892-1888

11. PAYMENT WILL BE MADE BY: DEFENSE FINANCE AND ACCOUNTING SERVICE, OPOC NORFOLK, 9712 VIRGINIA AVENUE - ATTN: CODE:FP, NORFOLK, VA. 23511-3297

12. THIS DELIVERY ORDER IS ISSUED ON ANOTHER GOVERNMENT AGENCY OR IN ACCORDANCE WITH AND SUBJECT TO TERMS AND CONDITIONS OF ABOVE NUMBERED CONTRACT.

13. MARK ALL PACKAGES AND PAPERS WITH CONTRACT OR ORDER NUMBER

14. PURCHASE REFERENCE: ACCEPTABLE. THE CONTRACTOR HEREBY ACCEPTS THE OFFER REPRESENTED BY THE NUMBERED PURCHASE ORDER AS IT MAY PREVIOUSLY HAVE BEEN OR IS NOW MODIFIED, SUBJECT TO ALL OF THE TERMS AND CONDITIONS SET FORTH, AND AGREES TO PERFORM THE SAME.

15. NAME OF CONTRACTOR: MARVA MAID DAIRY, SIGNATURE: W.B. Ellis, TYPED NAME AND TITLE: W.B. Ellis, DATE SIGNED: 6/20/88

ITEM NO.	APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUREAU CONT. NO.	SUB-ALLOT	AUTH'N ACT'G ACT'Y	TRANS TYPE	PROPERTY ACT'G ACT'Y	COUN-TRY	COST CODE	AMOUNT
0001	FLAVORED MILK, CHOCOLATE, U02	DDO	41115	U	028757	20	01	US	0621111/3170	
0002	MILK, LOWFAT, 1%, U93	DDO	41115	U	028757	20	01	US	0621111/3170	

20. QUANTITY ORDERED/ACCEPTED: (120)

21. UNIT: GL

22. UNIT PRICE: 2.2400

23. AMOUNT: 2.2200

24. UNITED STATES OF AMERICA is same as quantity ordered, indicate by () or, if different, enter actual quantity ordered and explained.

25. TOTAL: 200.40

26. RECEIVED IN FULL: () RECEIVED () ACCEPTED, AND CONFORMS TO THE CONTRACT EXCEPT AS NOTED

27. SHIP. NO. 28. O. O. VOUCHER NO.

29. CONTRACTING/ORDERING OFFICER'S PREFERENCES: INITIALS

30. DATE: 30 Jun 88, SIGNATURE: W.M. Jones

31. PAYMENT: () COMPLETE () PARTIAL () FINAL

32. PAID BY

33. AMOUNT VERIFIED CORRECT FOR

34. CHECK NUMBER

35. BILL OF LADING NO.

36. I certify this account is correct and proper for payment.

37. RECEIVED AT: 38. RECEIVED BY: DATE: SIGNATURE AND TITLE OF CERTIFYING OFFICER

39. DATE RECEIVED 40. TOTAL CONTAINERS 41. S/N ACCOUNT NUMBER 42. S/N VOUCHER NO.

DD Form 1155, JUL 87 Previous editions are obsolete S/N 0102-LF-001-1553 CONTRACTOR MUST SUBMIT FOUR COPIES OF INVOICE

Figure 5-3

NAVSUP P-486 - Food Service Management

RECEIPT BY BULK STOREROOM CUSTODIAN FROM COMMERCIAL SOURCES

	Marva Maid Dairy	Invoice No.	34442
	5500 Chestnut Ave New Port News, VA 23605 (757)245-3857 fax Fax Number		
INVOICE			
Customer			
Name <u>USS DUARTE (DDG 90)</u>		Date <u>6/29/98</u>	
Address <u>PIER 12</u>		Order No. <u>spo300-98-D-V137</u>	
City <u>NOB</u> State _____ ZIP _____		Rep _____	
Phone _____		FOB _____	
Qty	Description	Unit Price	TOTAL
(30)	MILK, FLAVORED CHOCOLATE, 2%	\$2.24	\$67.20
(60)	MILK, LOWFAT, 2%	\$2.22	\$133.20
<i>Am' Jones medical 29 Jun</i>			
Payment Details <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		SubTotal	\$200.40
		Shipping & Handling	\$0.00
		Taxes	State
		TOTAL	\$200.40
		Received by <u>A.S. East</u> Date <u>29 Jun 98</u>	

Figure 5-4

NAVSUP P-486 - Food Service Management

ANNOTATING SHORTAGES IN SHIPMENT ON RECEIPT DOCUMENTS BY THE RECEIPT INSPECTOR DD FORM 1348-1-A

18

ADANNZ 3 00 0024 N 2111 B PZ 3M EPS 12 000020

V21111 DATE

0025 01 21 19 7024

BG 0000 A 000020

SHIP FROM:
N00149
FISC NORFOLK

SHIP TO:
V21111
USS QUARTE

Enter julian date (Calendar Year)

Enter the last three (3) digits of the julian date

Receipt Inspector circles the shorted quantity actually received and inspected. Signs and dates.

BY THE BULK STOREROOM CUSTODIAN

18

ADANNZ 3 00 0024 N 2111 B PZ 3M EPS 12 000020

V21111 DATE

0025 01 21 19 7024

BG 0000 A 000020

SHIP FROM:
N00149
FISC NORFOLK

SHIP TO:
V21111
USS QUARTE

Enter julian date (Calendar Year)

Enter the last three (3) digits of the julian date

Figure 5-5

NAVSUP P-486 - Food Service Management

ANNOTATING OVERAGES IN SHIPMENT ON RECEIPT DOCUMENTS BY THE RECEIPT INSPECTOR DD FORM 1348-1-A

30

ADANINZ 3 8Z 000000 N 32198 5 PZ 9M EP5 12

000189 21111

000000 67

V31111 DATE 5H22

8925 01 060 7495

80 00004 A 000067

SHIP FROM:
N00189
FISC NORFOLK

SHIP TO:
V21111
USS DUARTE

Enter Julian date (Calendar Year)

Enter the last three (3) digits of the Julian date

Receipt inspector circles the excess quantity actually received and accepted, signs, and dates.

BY THE BULK STOREROOM CUSTODIAN

30

ADANINZ 3 8Z 000000 N 32198 5 PZ 9M EP5 12

000189 21111

000000 67

V31111 DATE 5H22

8925 01 060 7495

80 00004 A 000067

SHIP FROM:
N00189
FISC NORFOLK

SHIP TO:
V21111
USS DUARTE

Enter Julian date (Calendar Year)

Enter the last three (3) digits of the Julian date

Figure 5-6

NAVSUP P-486 - Food Service Management

DOCUMENTING OVERAGES IN SHIPMENT - "DUMMY INVOICE" DD FORM 1348-1-A

ADANWZ 3 BG 00120 N 32199 8 PZ 08 EPS 12 0000022

SHIP FROM: N00189 FISC NORFOLK

SHIP TO: V21111 USS DUARTE

000189 21113

V21111.....DC:0 DATE

8928 01 230 6557

Enter Julian date

Enter only the excess quantity received.

Requisition number on the "dummy invoice" is the same as the requisition number on the original receipt

Note additional comments

"Dummy invoice" to cover excess shipment

Note: Item received during replenishment from FISC Norfolk on 30 June 98. USS Coast (requisition number V21111 - BG10 applied. Copy forwarded to FISC Norfolk.

BY THE BULK STOREROOM CUSTODIAN

ADANWZ 3 BG 00120 N 32199 8 PZ 08 EPS 12 0000022

SHIP FROM: N00189 FISC NORFOLK

SHIP TO: V21111 USS DUARTE

000189 21113

8928 01 230 6557

Receipt inspector circles the excess quantity actually received and accepted, signs and dates.

Figure 5-7

NAVSUP P-486 - Food Service Management

PART D: UNSATISFACTORY SUBSISTENCE ITEMS

5300 NONHAZARDOUS FOOD ITEMS

1. Nonhazardous food items are products which do not meet expected or desired standards but do not constitute a health hazard to personnel if consumed. Subsistence contracts contain quality assurance provisions designed to guarantee the receipt of wholesome, satisfactory food items at military dining facilities. However, DOD procurement systems do experience breakdowns that allow some unsatisfactory products to filter into the military pipeline. As an aid to eliminating/controlling this situation, unsatisfactory food items must be reported promptly upon receipt in accordance with the procedures outlined in paras. 5300 and 5301. Speed and accuracy in reporting discrepancies is important, particularly if the product is hazardous and/or suspect. In all instances, immediate reporting of defective food items will enable the contracting agency to initiate warranty action against the supplier, thereby protecting the financial interests of the government. Defects discovered after receipt, e.g., breakdown during inspection, breakouts, or preparation, should also be reported provided that the defective condition is not due to mishandling or overaging of the item while in custody of the using activity.

Examples of nonhazardous, unsatisfactory food items are:

- a. Chicken wings in a box labeled breasts;
- b. Grill steaks containing such a large amount of fat and gristle as to be tough and unappetizing;
- c. Packaging which does not adequately contain the product; and,
- d. Deviations in case quantity.

2. REPORTING PROCEDURES

a. Ashore facilities and Afloat facilities while in port will report all unsatisfactory subsistence items to the supporting U.S. Army Veterinary Service. Food Service Officers will request inspection of the product, recommendation for disposition of the item, and assistance in completion of necessary reports. The Food Service Officer will determine use of items in the nonhazardous, unsatisfactory food category.

b. Unsatisfactory Nonhazardous Food Items received from Commercial Sources: A Standard Form 364 (ROD) will be prepared by all activities (afloat and ashore) receiving unsatisfactory food items that do not conform to specifications and are received directly from the Subsistence Prime Vendor and all other commercial vendors. DOD 4140.1 Material Management Policy sets policy and guidance, and NAVSUP P-723 sets procedures for resolving shipping type discrepancies.

The SF 364 will be prepared as follows (Figure 5-8):

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Date Block and Caption

Instruction for Entry

Top of Form

Indicate whether shipping discrepancy or packaging discrepancy or both by placing an X in the appropriate box(es).

1 Date of Preparation

Year, month, day (i.e., 99 Jun 01)

2 Report Number

Serial number of the report (i.e., if this is the fifth report of the calendar year, enter 005/99) or enter the survey number assigned if the item was surveyed.

3 To

Commander Defense Supply Center
Philadelphia, ATTN: DSCP-HQ (CDCFP), 700
Robbins Ave., PA 19111-5906

4 From

Name address and zip code of the reporting activity.

5a Shipper's Name

Name and address of shipper. Obtain from shipping documents or service supply activity.

5b Number and Date of Invoice

Leave Blank

6 Transportation

Leave Blank

7a Shipper's Number

Purchase order or contract number.

7b Office Administering
Contract

Leave Blank

8 Requisitioner's Number

Requisitioning activities requisition number. Entry of the applicable requisition document number is mandatory in all instances, even though a contract/purchase order is involved. Note: The acquisition agency cannot process credit without the requisition number.

9a NSN and Nomenclature

Show each item on a separate line (maximum of three). Note: Reporting a single NSN per ROD will expedite resolution of the discrepancy.

9b Unit of Issue

Unit of issue indicated on the shipping documents.

9c Quantity Shipped/Billed

Quantity of item received.

9d Quantity Received

Quantity of item received.

10a Discrepancy Quantity

Quantity in error.

10b Discrepancy Unit Price

Unit price as billed or shown on shipping documents.

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- 10c Discrepancy Total Cost Enter the total value of Material (10a x 10b)
- 10d Discrepancy Code Nature of the discrepancy using the discrepancy codes listed on the face of the form. If condition exists that is not listed use Z1 and explain action requested in item 12.
- 11 Action Code Requested action from codes listed on the face of the form. If action is other than that covered by listed action codes, use 1Z and explain action requested in item 12.
- 12 Remarks Use for any supplemental information where the combination of discrepancy codes and action codes need clarification, where shipping-type (item) discrepancies need explanation, and where a breakout of cost to reports in terms of time and materials is required. Specific data such as appearance, lot/batch number, manufacture/packaging date, inspector number and inspection date, probable cause of improper packaging, and suggested corrective action. Include telephone (DSN and commercial) of the individual to be contacted for additional information if different than what is entered in item 4a. Provide photos where it would assist the shipping activity in determining the cause of the discrepancy/deficiency. When overaged material (expired shelf life) is received, enter the following information:
1. Manufacturer's name,
 2. Contract/purchase order number if not shown in item 7a,
 3. Date of manufacture, pack, or expiration,
 4. Lot/batch number,
 5. Location of material,
 6. Name, address and telephone number (if available) of contract, and
 7. Nature of complaint, stating in detail why material is unsatisfactory.
- 13 Funding and Accounting Data Leave Blank. For use by NAVSUP 51.

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- | | |
|--|---|
| 14a Typed or printed name, title,
and phone number of
preparing official | Self Explanatory |
| 14b Signature | Self Explanatory |
| 15 Distribution Addresses for copies | Commander, Naval Supply Systems Command
Support Services Directorate
Food Service Division (NAVSUP 51)
5450 Carlisle Pike
P.O. Box 2050
Mechanicsburg, PA 17055-0791 |

c. Unsatisfactory Nonhazardous Food Items received from Naval and other Government Sources: A DD Form 1608 (UMR) will be prepared by all activities (afloat and ashore) receiving unsatisfactory food items that do not conform to specifications that were received from Naval and other government sources. (Figure 5-9):

- | <u>Date Block and Caption</u> | <u>Instruction for Entry</u> |
|------------------------------------|--|
| 1 Date Prepared | (YYMMDD) i.e., 990123 |
| 2A Name of Receiving Activity | Commander, Naval Supply Systems Command
Support Services Directorate, Food Service
Division (NAVSUP 51V) |
| 2B Address | 5450 Carlisle Pike
P.O. Box 2050
Mechanicsburg, PA 17055-0791 |
| 3A Name of Originating Activity | Name of activity submitting report. |
| 3B Address | Address of activity submitting report. |
| 4A Item Nomenclature | State nomenclature in sufficient detail to ensure
identity, e.g., Peaches, Whole, No. 10 can; Pork
Chops, Boneless, etc. (See Federal Supply
Catalog C8900-SL, Prime Vendor Catalog or
Food Item Code List). |
| 4B SIS Evaluation | Leave Blank. |
| 5 National Stock Number | 13 digit national stock number from the Group
89, Subsistence Prime Vendor Catalog or Food
Item Code List. |
| 6 Specification Number/IMPS Number | Leave Blank |
| 7A Name of Contractor | Obtained from shipping container. |
| 7B Plant Address | Obtained from shipping container. |

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- 8 Source of Shipment
Obtained from the service supply activity and/or shipping documents. State the name of the DLA depot or distribution point or the vendor's name.
- 9 Contract Number
Obtained from the shipping container.
- 10 Contractor Lot Number
Obtained from the shipping container.
- 11 Product Code
List the manufacturer's product code (usually shown as a series of numerals and letters printed or embossed on bottles, cartons and cans) found on primary containers. These codes may also be found printed or stenciled on the shipping container.
- 12 Date of Pack
(YYMMDD) obtained from shipping container.
- 13 Requisition Number
Enter complete requisition number (service designator and UIC followed by Julian date of requisition followed by the food item code preceded by 9).
- 14 Date Supplies Received
(YYMMDD) Date the food items were received.
- 15A Size of Lot/Shipment (Cases)
Total number of cases being reported as unsatisfactory.
- 15B Size of Lot/Shipment (Units)
Total number of units being reported as unsatisfactory (unit of issue as described in the FSC-8900-SL, Part I, Prime Vendor Catalog or NAVSUP Form 1059).
- 16 Quantity on Hand
Total on hand quantities of the food item being reported.
- 17 Narrative
Include a narrative description of the unsatisfactory condition which makes the item unsuitable for intended use or affects customer satisfaction or acceptance. List storage condition or other factors that may relate to the unsatisfactory condition of the product. Indicate current status of product, i.e., on hold, normal issue, or expedited issue.
- 18 Recommendations
State recommendations regarding disposition of supplies, revision of specification requirements, revision of purchase requirements as to size of units and quantities. List all other discrepancy forms reporting this same discrepancy and item.
- 19A Name of Verifying Officer
Name of accountable Food Service Officer.

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19B Grade	Grade of accountable Food Service Officer.
19C Signature	Signature of accountable Food Service Officer.
19D Telephone Number	Telephone number of accountable Food Service Officer (include commercial and DSN numbers).
19E Title	Title of accountable Food Service Officer.
19F Date	(YYMMDD) date the report is signed and forwarded.

d. Distribution. After initial preparation, distribution will be made as follows:

- (1) Standard Form 364
 - (a) Original plus 1 copy - Food Service Division (NAVSUP 51)
 - (b) Copy - Report of Discrepancy File.
 - (c) Copy to TYCOM
 - (d) Supplying activity
 - (e) Supporting VET SERVICE UNIT
- (2) DD Form 1608
 - (a) Original plus 1 copy - Food Service Division (NAVSUP 51)
 - (b) Copy - Unsatisfactory Material Report File
 - (c) Copy to TYCOM
 - (d) Supplying activity
 - (e) Supporting VET SERVICE UNIT

5301 HAZARDOUS FOOD ITEMS

1. GENERAL. Hazardous food items are products which would certainly or possibly cause, or are suspected to have already caused, harm when consumed. Such items may be unfit for human consumption, suspected of being unfit for human consumption, or suspected to be the source of an outbreak of food-borne illness. Determination of "fitness for human consumption" is the responsibility of the medical officer or the appointed representative. Likewise, the medical officer will determine the suspected causes of the food-borne illness. Place the item on medical hold and submit samples for laboratory analysis in accordance with subpara. 3. The following are a few examples of potentially hazardous food items:

- a. Widespread presence of swollen or leaking cans. (The contents of bulged or swollen cans should never be consumed);
- b. Products with offensive or unusual odors and colors and/or any other evidence of deterioration, spoilage, or contamination. (Again, try to determine whether or not the hazardous

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condition is due to an isolated instance of excessive storage or mishandling prior to reporting the item as hazardous);

c. Food items containing foreign objects such as glass, dirt, pieces of metal, etc. (Forward a sample of the contaminant to HQ, DSCP, ATTN: DSCP-HQS (CDCFP), by the most expedient means. Also indicate when the problem appears to involve only a single unit/container of product or report the estimated percentage of units/containers involved when possible);

d. Any apparently wholesome food items which, based on the best medical knowledge available, is suspected or known to harbor disease causing agents; and,

e. Insect infestation.

Food items that have become hazardous due to overage, mishandling while in the custody of the user, or other isolated instances of abuse will not be reported under these procedures.

2. DISPOSITION. Items that are suspected to be hazardous will be separated and suspended from issue subject to determination by medical representative that they are unfit for human consumption. Items determined to be unfit for human consumption will be surveyed and disposed of under the supervision of the responsible supply and/or medical personnel by burning, burial, or dumping at sea. Hazardous products will be completely disposed of to prevent any possibility of consumption. Samples, as noted in subpara. 3, should be retained. Prior to destruction, all available identifying information, including contract numbers, will be obtained. If possible, photographs of the defects should be taken. When the medical authority cannot make a positive determination that an item is unfit for human consumption, destruction will be delayed pending the results of laboratory tests.

3. SAMPLES AND TESTS

a. Ashore Activities. Samples of the product (both normal and abnormal) will be supplied when considered necessary by the medical or veterinary representative (Figures 5-10 and 5-11). Contact the local veterinary service for assistance in sampling procedures, completion of test request forms, and shipment of the samples to the laboratory.

b. Afloat Activities. At the direction of the medical representative, samples of the food product (both normal and abnormal) will be turned in to the nearest Navy shore activity, which will arrange for veterinary inspection of the product in accordance with subpara. 3a. In the event that local Veterinary Service personnel are not available, send samples to the nearest facility (addresses are as follows):

Commander
VETCOM Food Analysis & Diagnostic Laboratory
ATTN: MCVS-SCL
2472 Schofield Road
Building 2632
Ft. Sam Houston, TX 78234
Comm: (210) 295-4604 DSN: 421-4604
Fax: (210) 270-2559

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U.S. Army Veterinary Laboratory
64th Medical Detachment (VS)
CMR 402
APO AE 09180-3619
ETS 486-8300/7241
Comm: 06371-86-8300/7241

Food Analysis Laboratory
CENPAC DVC
ATTN: MCVS-PAC-SF
Bldg 673, Glennen Road
Schofield Barracks, HI 96857-5460
Comm: 808-433-7925/7926/7928

Samples will be sent with an original and four copies of the Request for/and Results of Tests (DD Form 1222) (see figure 5-10). If a DD Form 1222 is not available, a letter request will be submitted containing all the pertinent data contained on the form. A representative number of backup samples will be retained until test results are known, provided that retention will not constitute a health or sanitary hazard. Test results will be transmitted expeditiously, usually by telephone.

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
1. To	See Note #1.
2. From	Activity requesting results of test.
3. Prime Contractor and address	Obtained from unit container and/or shipping container.
Contract Number	Obtained from unit container and/or shipping container.
4. Manufacturing Plant Name and Address	Obtained from unit container and/or shipping container.
5. End (Food) Item and/or Project	Item nomenclature or brand name.
6. Sample Number	The number of items that are being shipped for sampling.
7. Lot No.	Obtained from unit container and/or shipping container.
8. Reason for Submittal	Insert "Special Testing."
9. Date Submitted	Date forwarded for sampling.
10. Material to be Tested	Same as block 5.
10a. Quantity Submitted	Same as block 6.
11. Quantity Represented	Total quantity of the item that is being sampled.

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12. Spec. & Amend. Obtained from unit container and/or shipping container, if available.
13. Purchased from or Source Where the item was received from.
14. Shipment Method (Fastest Method).
15. Date Sampled and Submitted by Name, rank and signature of the Food Service Officer and date.
16. Remarks Enter "Test for Suitability and for Human Consumption." (Include any special tests, analysis, or examinations for suspected conditions that are required).
17. Send Report of Test to Enter "Same as Block #2" or designate otherwise. In addition send to the following addresses:

Commander
Defense Supply Center Philadelphia
ATTN: DSCP-HQ
700 Robbins Ave.
Philadelphia, PA 19111-5906

Commander
Naval Supply Systems Command
Support Services Directorate
Food Service Division (NAVSUP 51)
5450 Carlisle Pike
P.O. Box 2050
Mechanicsburg, PA 17055-0791

Commander
Naval Supply Systems Command
Food Service Division
ATTN: NAVSUP 51V
5450 Carlisle Pike
P.O. Box 2050
Mechanicsburg, PA 17055-0791

4. REPORTS. The discovery of a valid hazardous food item will be immediately reported by priority message to the Defense Supply Center, Philadelphia (DSCP-HQS (CDCFP)) (see Figure 5-11). This message report is in addition to the information provided in the laboratory analysis request. The message will be prepared in the following format:

Data Block and Caption

From

To

Instruction for Entry

Activity sending the message.

DSCP PHILADELPHIA PA// DSCP-HQ//

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Info	COMNAVSUPSYSCOM MECHANICSBURG PA //51V/51// BUMED WASHINGTON DC//JJJ// Activity that supplied the material Service Force Commander (if material was supplied by supply ship) Closest Navy Environmental and Preventive Medicine Unit (NEPMU) (see Note #1 for list) and/or Closest Navy Disease Vector, Ecology and Control Center (DVEEC) (if material is infested) (see Note #2 for list)
Subj	SUSPECTED HAZARDOUS FOOD ITEM
1A	Nomenclature of item being reported.
1B	Prime Vendor Catalog #
1C	Prime contractor/subcontractor/manufacturer/ distributor and addresses.
1D	Government inspection plant code, i.e., USDA establishment number.
1E	Contract/purchase order/delivery order number(s).
1F	Source of item, i.e., specific depot, supply point, direct vendor delivery, supply ship, etc.
1G	Date item received.
1H	Quantity of item received.
1J	Manufacturer's lot number(s), production code(s), or other coded information on unit containers and/or cartons.
1K	Date of manufacture/pack from unit container and/or cartons.
1L	Quantity of product on hold.
1M	Reason item is suspected to be hazardous.
1N	Symptoms of illness or death attributed to or suspected to be caused by the item, numbers of persons affected, and contact point for medical authority cognizant of the incident.

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10

Laboratories to which samples have been submitted for test. N/A for infestations (unless samples sent to NEPMU or DVEEC).

NOTE #1

List of Navy Environmental and Preventive Medicine Units are as follows:

NAVENPVETMEDU SEVEN NAPLES IT

NAVENPVETMEDU TWO NORFOLK VA

NAVENPVETMEDU SIX PEARL HARBOR HI

NAVENPVETMEDU FIVE SAN DIEGO CA

NOTE #2

List of Navy Disease Vector, Ecology and Control Centers are as follows:

NAVDISVECTECOLCONCEN ALAMEDA CA

NAVDISVECTECOLCONCEN JACKSONVILLE FL

The symbol "NA" will be used to indicate nonavailability or nonapplicability of information. Every effort will be made to include an identifying contract number so that the item can be traced through the supply system.

5302 ALFOODACTS

Headquarters, Defense Supply Center, Philadelphia, is designated as sole worldwide agent for the Department of Defense to coordinate all hazardous food and non-prescription drug recalls which may involve the services. All food items, including brand names procured by appropriated or nonappropriated fund activities, are involved in this recall system. The Consumer Safety Officer (CSO) transmits ALFOODACT messages only when an item is known to be a threat to public health, and is suspected or known to be in government supply channels world wide. NAVSUPINST 10010.8 sets policy and guidance and assigns responsibilities. HQ, DPSC, issues a written message via AUTODIN transmission using a designator code ALFOODACT when advising food activities of status of a particular food item. Suspected items are to be identified and separated as quickly as possible. If required by the ALFOODACT message, reply to ALFOODACT messages by priority message to DSCP PHILADELPHIA PA//DSCP-HQ//. Ensure that all information transmitted is provided in the ALFOODACT message. This information is important to determine the scope/magnitude of the problem before warranty/recovery action begins and disposition instructions are issued by DSCP.

5303 FOOD ALERT MESSAGES

Food Alert messages are transmitted by the CSO to a localized area or customer group, i.e. Navy ships, Navy Exchanges, etc. The purpose of these messages is to keep the customers informed of ongoing hazardous food investigations or to provide information and disposition instructions on products which possess minimal health risk but are aesthetically unacceptable. When a product is known to be in supply channels and if short lists of military customers are involved, these locations will be notified by a FOOD ALERT MESSAGE. When there is any doubt about the distribution of a potentially hazardous item, an ALFOODACT will be transmitted.

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Food Service Officers and their representatives will respond to Food Alert messages in the same manner as ALFOODACTS. Instructions for the product disposition and reporting procedures will be transmitted in each Food Alert message.

REPORT OF DISCREPANCY (ROD) (STANDARD FORM 364)

PAGE 1 OF 4										
1. NAME OF PREPARATION BUTTER				2. REPORT NUMBER 801756						
3. TO Name and address (include ZIP Code) COMMANDEANT, FOODSERVICE SUPPORT CENTER ATTN: DISCREPANCY OFFICE 3330 S. MICHIGAN STREET MEMPHIS, TN 38104-5000				4. FROM Name and address (include ZIP Code) 1155 SHAWNEE BLVD COMMERCIAL OFFICES 1155 SHAWNEE BLVD PH: 46 2802-7000						
5a. DISPATCH NUMBER 801756				5b. NUMBER AND DATE OF PRODUCE			6. ORGANIZATION DISCREPANCY NUMBER (SOL, Saylor, etc.)			
7a. DISPATCH NUMBER (Purchase Order/Invoice, Contract, etc.) DLA 156-99-C-484				7b. OFFICE ADMINISTERING CONTRACT			8. REQUESTING OFFICER (Name, Title, Purchase Request, etc.)			
9. SHIPMENT, BILLING, AND RECEIPT DATA						10. DISCREPANCY DATA			11. ACTION CODE	
DISPATCH NUMBER AND SIGNATURE		DATE	QUANTITY	QUANTITY RECEIVED	DATE	DATE	DATE	DATE	DATE	
801756		8/1	100	120	8/1	8/1	8/1	8/1	8/1	
12. REPAIRS (Describe on separate sheet of paper if necessary) APPROXIMATELY TWO THIRDS OF THE PRODUCTS WERE RUSTED DATA										
(Previous edition is obsolete.)										

PAGE 2 OF 4														
1. DISCREPANCY CODES														
2. CONDITION OF RECEIPT					3. ACTION CODES									
01 - In correct lot other than that indicated on purchase receipt documents. 02 - Expired date? (etc) 03 - Damaged parcel post shipment 04 - Quantity discrepancy 05 - Not received 06 - Allegible or mutilated 07 - Unacceptable signature or without authority (Only when receipt should be properly processed) 08 - Addressed to wrong activity 09 - Multiple duplicate shipments 10 - Quantity in excess of that on receipt documents 11 - Quantity in excess of that requested (other than unit of issue pack) 12 - Quantity duplicated shipment 13 - Improper preservation 14 - Improper packing 15 - Improper marking 16 - Improper identification					17 - Defective materials applicable to Great Rip and T&S contracts only 18 - Shortage of material 19 - Quantity less than that on receipt documents 20 - Quantity less than that requested (other than unit of issue pack) 21 - Non-receipt of parcel post shipments (Item Receipts, Date Marking (i.e., Same Plates, Log Books, Operation Handbooks, Special Instructions, etc.) 22 - Missing 23 - Allegible or mutilated 24 - Precautionary operational markings obtained 25 - Inspection date missing or inadequate 26 - Serviceability operating data missing or inadequate 27 - Quantity data missing 28 - 4000's ITEM (Quantity requested less 4000) 29 - Unacceptible substitution 30 - See remarks					31 - Original lot instructions not followed (copy or original receipt retained for reference) 32 - Supporting supply documentation incomplete 33 - Material used required separate shipment (not applicable to PMS) 34 - Total purchase material to be returned by supplier's expense unless alternative instructions to the contrary are received within 15 days (copy of receipt must accompany to PMS) 35 - Replacement required (not applicable to PMS) 36 - Replacement not required. Item to be replaced/returned. 37 - No action required. Information only. 38 - Other action requested (see remarks)				
13. FINDING AND ACCOUNTING AREA														
14a. PRINTED OR SHIPPER NAME, TITLE, AND PHONE NUMBER OF INSPECTING OFFICER				14b. SIGNATURE										
W. B. Ellis														
15. DISTRIBUTION ASSISTANCE FOR OFFICER														
COMMANSUP OFFICE NAVY SUPPLY SYSTEMS COMMAND: SUPSI 3330 S. MICHIGAN STREET PH: 46 2802-7000 MEMPHIS, TN 38104-5000														
(Previous edition is obsolete.)														

Figure 5-8

NAVSUP P-486 - Food Service Management

UNSATISFACTORY MATERIAL REPORT (SUBSISTENCE) (DD FORM 1608)

UNSATISFACTORY MATERIAL REPORT (Subsistence)		1. DATE PREPARED (YYMMDD) 980629	PAGE 1 OF 2	
2A. NAME OF RECEIVING ACTIVITY NAVAL SUPPLY SYSTEMS COMMAND SUP51V		3A. NAME OF ORIGINATING ACTIVITY USS DUARTE (DDG 90)		
2B. ADDRESS (Include Street, City, State and ZIP Code) COMMANDING OFFICER NAVAL SUPPLY SYSTEMS COMMAND SUP51 5450 CARLISLE PIKE PO BOX 2050 MECHANICSBURG, PA 17055-0791		3B. ADDRESS (Include Street, City, State and ZIP Code) COMMANDING OFFICER USS DUARTE (DDG 90) FPO-AE 28882-1888		
4A. ITEM NOMENCLATURE HOT SAUCE, PEPPER SAUCE, EXT HOT, 12		4B. SIS EVALUATION () YES (X) NO		
5. NATIONAL STOCK NUMBER 8950013893825		6. SPECIFICATION NUMBER/IMPS NUMBER		
7A. NAME OF CONTRACTOR HEINTZ		8. SOURCE OF SHIPMENT (Depot, Distribution Point, Direct Delivery, etc.) PRIME VENDOR		
7B. PLANT ADDRESS (Include Street, City, State and ZIP Code) 101 MAIN STREET NEW YORK, NY 99887-2233				
9. CONTRACT NUMBER DLA-134-98-C-444	10. CONTRACTOR LOT NUMBER LOT #4, CODE D	11. PRODUCT CODE 9272, 9235, 924	12. DATE OF PACK (YYMMDD) 930412	
13. REQUISITION NUMBER V2111181809H05	14. DATE SUPPLIES RECEIVED 06/13/98	15. SIZE OF LOT/SHIPMENT A. CASES 20.0 B. UNITS 120	16. QUANTITY ON HAND 48	
FOR ALL USERS (Food Service, Commissary, Veterinary, Troop Issue Subsistence, Etc.)				
17. NARRATIVE DESCRIPTION OF UNSATISFACTORY QUALITY AND IDENTIFICATION OF DEFECTS PRODUCT IS WEAK TASTING, HAS LITTLE FLAVOR, IS THIN, WITH WATERY APPEARANCE. SOLIDS AND LIQUIDS IN PRODUCT HAVE SEPERATED AND WILL NOT MIX. APPROXIMATE LY TWO THIRDS OF THE PRODUCTS HAVE RUSTED CAPS.				
18. RECOMMENDATIONS PRODUCT HAS BEEN SURVEYED. RECOMMEND THAT OLD AGE STOCKS NOT BE ISSUED TO SHIPS.				
19A. NAME OF VERIFYING OFFICIAL (Last, First, MI) ELLIS, WILLIAM B.		19B. GRADE LTJG	19C. SIGNATURE	
19D. TELEPHONE NUMBER (A-AUTOVON C-COMM.) (A) 3564-2290 (C) (757) 444-2290		19E. TITLE FFSO	19F. DATE (YYMMDD) 980629	
DD Form 1608 82 SEP		EDITION OF 1 APR 77 IS OBSOLETE		S/N 0102-LF-001-6082

UNSATISFACTORY MATERIAL REPORT (Subsistence)								PAGE 2 OF 2
INSPECTION RESULTS (When appropriate, report can be forwarded by users without this section being completed)								
20A.	20B.	20C.	20D.	20E.	20F.	20G.	20H.	20I.
TYPE OF EXAMINATION	INSPECTION LEVEL	AQL	CLASS OF DEFECT	ACCEPTANCE NUMBER	REJECTION NUMBER	SAMPLE SIZE	NUMBER OF DEFECTS OR DEFECTIVES	SAMPLE UNIT
21A. TYPED NAME OF AUTHORIZED INDIVIDUAL				21B. GRADE	21C. SIGNATURE			
21D. TELEPHONE NUMBER (A-AUTOVON C-COMM.)				21E. TITLE	21F. DATE (YYMMDD)			
DD Form 1608 82 SEP				EDITION OF 1 APR 77 IS OBSOLETE				S/N 0102-LF-001-6082

Figure 5-9

NAVSUP P-486 - Food Service Management

REQUEST FOR RESULTS OF TESTS
(DD FORM 1222)

REQUEST FOR AND RESULTS OF TESTS				PAGE NO.	NO. OF PAGES
				1	1
SECTION A - REQUEST FOR TEST					
1. TO: (Include ZIP Code) COMMANDER DOD: VETERINARY SERVICE ATTN: MCVS-SCL BUILDING 2630 FT SAM HOUSTON TX 78234-6200			2. FROM: (Include ZIP Code) FOOD SERVICE OFFICER USS DUARTE (DDG 90) FPO-AE 28882-1888		
3. PRIME CONTRACTOR AND ADDRESS (Include ZIP Code) HEINTZ 101 MAIN ST NEW YORK, NY 99887-2233 CONTRACT NUMBER DLA-134-98-C-444			4. MANUFACTURING PLANT NAME AND ADDRESS (Include ZIP Code) HEINTZ 2008 PARKWAY PL SPRINGFIELD ILL. 38790 P.D. NUMBER		
5. END ITEM AND/OR PROJECT HOT SAUCE	6. SAMPLE NUMBER 2	7. LOT NO. LOT #4 CODE D	8. REASON FOR SUBMITTAL SPECIAL TESTING	9. DATE SUBMITTED 06/30/98	
10. MATERIAL TO BE TESTED HOT SAUCE	10a. QUANTITY SUBMITTED 2 BOTTLES	11. QUANTITY REPRESENTED 48	12. SPEC. & AMEND AND/OR DRAWING NO. & REV. FOR SAMPLE & DATE		
13. PURCHASED FROM OR SOURCE PRIME VENDOR(MONARCH)		14. SHIPMENT METHOD (FASTEST METHOD)	15. DATE SAMPLED AND SUBMITTED BY W. B. ELLIS, LTJG, SC, USN		
16. REMARKS AND/OR SPECIAL INSTRUCTIONS AND/OR WAIVERS. TESTED FOR SUITABILITY AND FIT-FOR-HUMAN CONSUMPTION					
17. SEND REPORT OF TEST TO SAME AS BLOCK 2, ALSO COMMANDER, NAVAL SUPPLY SYSTEMS COMMAND, FOOD SERVICE DIVISION ATTN: SUP 51V, AND COMMANDER DEFENSE SUPPLY CENTER PHILIDELPHIA, DSCP-HQ.					
SECTION B - RESULTS OF TEST (Continue on plain white paper if more space is required)					
1. DATE SAMPLE RECEIVED		2. DATE RESULTS REPORTED		3. LAB REPORT NUMBER	
4. TEST PERFORMED	RESULTS OF TEST	SAMPLE RESULT	REQUIREMENTS		
DATE	TYPED NAME AND TITLE OF PERSON CONDUCTING TEST			SIGNATURE	
DD FORM 1222, FEB 62 (EF) REPLACES DD FORM 1222, 1 JUL 58, WHICH IS OBSOLETE.					

Figure 5-10

NAVSUP P-486 - Food Service Management

SUSPECTED HAZARDOUS FOOD ITEM MESSAGE

SAMPLE

UNCLASSIFIED
PAAUZYUW 0011400-UUUU-RULSTGX
ZNR UUUUU
P R 011400Z JAN 93 ZYB
FM USS DUARTE
TO DSCP PHILADELPHIA PA // DSCP-HQ //
INFO COMNAVSUPSYSCOM MECHANICSBURG PA // 51V/51 //
BUMED WASHINGTON DC // JJJ //
FISC SAN DIEGO CA // JJJ //
NAVENPVNTMEDU FIVE SAN DIEGO CA // JJJ //
BT
UNCLAS // N06260 // BUMED PASS TO 314 / 3112
MINIMIZE CONSIDERED
MSGID / GENADMIN / DUARTE //
SUBJ / SUSPECTED HAZARDOUS FOOD ITEM //
REF / A / DOC NAVSUP P-486 / 30JUN90 //
AMPN / VOL I, PARA 5301-3 //
POC / ENS W.B. ELLIS / FSO -/-/TEL: DSN 526-1234 / TEL: COMM 619-556-1234 //
RMKS / 1. IAW REF A, INFORMATION ON THE FOLLOWING SUSPECTED HAZARDOUS FOOD
ITEM IS FORWARDED:
A. SALAD DRESSING
B. 8950-00-205-0936
C. S&S SALAD DRESSING. 1205 5TH AVE., NY, NY 09591
PLANT ADDRESS: 28 S. ST., NEWARK, NJ 09900
D. N/A
E. DLA 13H-78-C-29A4
F. DDDC SAN DIEGO, CA
G. 10 MAY 92
H. 240 CANS
I. TYPE II, CLASS I, NO. 2.5, 24 CANS PER CASE
J. A3550, A3551
K. LOT #3550-MAR 92, LOT #3551-APR 92
L. LOT #3551-192 CANS
M. CANS OF SUSPECTED SALAD DRESSING APPEAR ABNORMAL
N. 25 OF 350 CREW HAVE SEVERE STOMACH CRAMPS, VOMITING, DIZZY,
SYMPTOMS DISAPPEAR WITHIN 24 HOURS, CDR JONES, FLT MED
LIAISON OFF. NAVREDMEDCOM SAN DIEGO, DSN 526-9876
O. ANALYSIS / LETTERMAN ARMY MEDICAL CENTER, PRESIDIO OF SAN
FRANCISCO, CA //

BT

Figure 5-11

PART E: POSTING AND PROCESSING RECEIPT DOCUMENTS

5400 PRICING AND PRICE ADJUSTMENTS

1. UNIT PRICES

a. General. The recordskeeper will post receipts to the Subsistence Ledger (NAVSUP Form 335) and the Record of Receipts and Expenditures (NAVSUP Form 367) (paras. 5402 and 5403). Food items will be taken up at actual cost price on the NAVSUP Form 367, but will be carried at the unit price of the receipt, rounded off to the nearest cent on the NAVSUP Form 335.

b. Receipts on Unpriced Invoices. When food items are received on unpriced invoices, a dummy invoice will be prepared and the food items will be taken up at the last receipt price as shown on the NAVSUP Form 335. The dummy invoice will be attached to the unpriced invoice. When the priced invoice for the food item is received, the receipt unit price, rounded off to the nearest cent, will be the unit price for the item. The priced invoice will be attached to the related dummy invoice and, if required, an additional line entry will be posted on the NAVSUP Form 367 for any difference.

2. ROUNDING OFF PRICES. Unit prices for food items will be carried to four places to the right of the decimal when posted to the NAVSUP Form 335. Gains or losses by rounding off prices will be absorbed in the price adjustment at the end of the accounting period.

5401 ERRONEOUS INVOICES

1. GENERAL. An erroneous invoice is an invoice that is received where the invoice quantity times the unit price does not equal the total dollar value.

2. ERRONEOUS INVOICES FROM NAVY SOURCES. When an invoice is received containing an error of \$5.00 or more, a corrected or credit invoice will be requested from the issuing activity. The error will be lined through on the original receipt document (Figure 5-12) without erasing the erroneous figure and the correct amount will be inserted and posted to the NAVSUP Form 367. Upon receipt, the corrected or credit invoice will be attached to the original receipt and filed. Errors of less than \$5.00 will be posted as is to the NAVSUP Form 367 and the difference absorbed in the price adjustment at the end of the accounting period.

3. ERRONEOUS INVOICES FROM SUBSISTENCE PRIME VENDORS. Invoices will be corrected at the time of delivery.

4. ERRONEOUS INVOICES FROM COMMERCIAL SOURCES. When an invoice is received containing an error from a commercial vendor, regardless of dollar value, a corrected invoice will be requested. The error will be lined through without erasing the erroneous figure and the correct amount will be inserted and posted to the NAVSUP Form 367. Upon receipt, the corrected invoice will be attached to the original invoice and filed.

5402 POSTING THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

1. GENERAL. The Subsistence Ledger (NAVSUP Form 335) (Figure 5-13) is maintained by the recordskeeper and is used to record, by quantity only, receipts, expenditures (transfers, surveys, sales and issues), and the running balance on-hand for each food item. A separate ledger will

NAVSUP P-486 - Food Service Management

be prepared for each food item carried in stock. Each NAVSUP Form 335 will have the following information:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Stock Number	13 digit stock number from the Prime Vendor Catalog or Master Item Identification List.
Item	Nomenclature as listed in the Prime Vendor Catalog or Food Item Code List.
Unit of Issue	Unit of issue as listed in the Prime Vendor Catalog or Master Item Identification List.
High and Low Limit	In computing high and low limits, see para. 4003.
Fixed Price	Latest fixed price and date as listed in the current NAVSUPNOTE 7330. (OPERATIONAL RATIONS ONLY)
Receipt Price	Latest receipt price and date rounded to the nearest whole cent as indicated on the latest receipt document.

2. POSTING THE RECEIPT QUANTITY.

a. General. During the accounting period each receipt will be posted to the "Receipts" column as follows (Figure 5-13):

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Month & Day	Month and date the food item was received.
Receipts	Quantity of food item received as indicated on the receipt document.
On-Hand	The sum of the receipt quantity and the previous on-hand balance.

b. Overages from Navy Sources. Post quantity actually invoiced and on the next line post same date with excess quantity received using the dummy invoice (para. 5208-2) as the reference document (Figure 5-14).

c. Shortages from Navy Sources. Post quantity actually invoiced. Paras. 6001 and 6002 discuss posting, as a separate entry, the quantity not received (Figure 5-15).

d. Overages or Shortages from a Commercial Source. Post quantity actually received.

3. POSTING THE LAST RECEIPT PRICE. The last receipt price, if changed, will be posted to the NAVSUP Form 335 as follows (Figure 5-13):

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Data Block and Caption

Instruction for Entry

Month & Day

Month and day the food item was received if last receipt price changed from the last time the food item was received.

Receipt Price

Post change in the last receipt price rounded to the nearest cent.

5403 POSTING THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

1. GENERAL. The NAVSUP Form 367 (Figure 5-16) is a document used to record all increases and decreases, by total money value, during an accounting period in the Food Service Officer's accountability. This document is maintained in the records office. Receipt transactions will be posted as indicated below

2. RECEIPT TRANSACTIONS. Receipt transactions recorded on the NAVSUP Form 367 will include:

- a. Value of inventory carried forward (recorded as the first entry on the first day of the accounting period);
- b. Receipts from a requisition document (as occurring);
- c. Receipts from a purchase order document (as occurring); and,
- d. Receipts from transfer (as occurring).

Receipts must be classified as "receipts with charge" or "receipts without charge" when posting to NAVSUP Form 367. "Receipts with charge" cause a reduction in Navy Subsistence Appropriation funds. "Receipts without charge" are subsistence products received from other Navy sources where Navy Subsistence Appropriation funds have previously been charged. The following table is a guide for determining if a receipt is "with" or "without" charge.

<u>Type of Transaction</u>	<u>Type of Receipt</u>
Subsistence Prime Vendor	With Charge
Ships Store	With Charge
Commercial sources	With Charge
Navy stock points (FISC)	With Charge
Stores Ships (TAFS, AOE, AOR)	With Charge
Other government agencies (DSCP, USA, USAF, USCG)	With Charge
From one General Mess to another	Without Charge
From a non-stores ship (e.g., submarine from submarine tender)	Without Charge

3. POSTING TRANSACTIONS

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a. Heading. In the upper right hand corner insert activity name, hull number and UIC code.

b. Inventory. The first entry on the NAVSUP Form 367 will be the total money value of the inventory brought forward from the previous accounting period. The first entry for a fleet ballistic missile (FBM) submarine will be the total money value of the inventory transferred between the blue and gold crews on the Requisition and Invoice/Shipping Document (DD Form 1149). FBMs will post this total value next to the caption "Inventory BF."

c. Recording Receipts. The total money value of receipts will be posted to the NAVSUP Form 367 as occurring as outlined in subpara. 3d. Shortages in shipment will be handled in accordance with para. 5207. Material received without an invoice will be handled the same as an overage in shipment in accordance with para. 5208. Delivery documents for food items received under indefinite delivery type contracts may be posted as occurring or posted as a single total entry on the last day of each month. Postings will not be delayed because of nonreceipt of the vendor's invoice. When necessary, an adjustment will be made in the same manner as for material received without an invoice as prescribed in para. 5208.

d. Posting Receipts

(1) Receipt documents will be posted as they occur as follows:

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Month & Day	Month and day the food items were received.
Source	Activity from where the food items were received.
Document Number	First Column: Julian date of the requisition number from the requisition/purchase document. Second Column: 9 plus the food-item code of the first line item on the requisition/purchase document. Third Column: 9 plus the food-item code of the last line item on the requisition/purchase document. When posting requisition/purchase documents containing only one item, the third column will be left blank.
Value	The total dollar value of the receipt(s) from a single source, on the same day with the same requisition/purchase number.

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ANNOTATING AN ERRONEOUS INVOICE FROM NAVY SOURCES

Circle quantity actually received

AOANNZ 3	BG 0002	N 32199	B PZ 9M	EP5 12	00002 20	000189	21111
----------	---------	---------	---------	--------	----------	--------	-------

Enter the last three (3) digits of the julian date

Enter julian date (Calendar Year)

Errors of \$5.00 or more will be lined through and the correct amount will be inserted

SHIP FROM: _____ SHIP TO: _____

Figure 5-12

NAVSUP P-486 - Food Service Management

POSTING A RECEIPT TO THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

F827Z001 TIME: 18:13
NAVAL STATION DUARTE (V21111) *** SUBSISTENCE LEDGER (NAVSUP FORM 335) ***

NAVSUP FORM 335 (Rev. 2-78)
S/N 0108-LF-500-3350

NAVSUP FORM 335

SUBSISTENCE LEDGER (4442)

STOCK NO. 8925010607495 ITEM H29, SUGAR, REFINED, CONFECTIONERS, 1 LB

HIGH LIMIT: 131		EXPENDITURES											
LOW LIMIT: 61		EXPENDITURES											
UNIT OF ISSUE: LB		EXPENDITURES											
1998		EXPENDITURES											
NO. & DAY	*FIXED PRICE	MO. DAY	RECEIPTS	GENERAL ISSUED	MESS CUM. TOTAL	OTHER	ON HAND	19 MO. DAY	RECEIPTS	GENERAL ISSUED	MESS CUM. TOTAL	OTHER	ON HAND
		06 01	BBF				29.00						
04/01	0.66	06 03		1.00	1.00		28.00						
		06 04		1.00	2.00		27.00						
		06 05				OTH 5.00	22.00						
		06 08		12.00	14.00		10.00						
		06 09	24.00				34.00						
BF	0.5697	06 09		11.00	25.00		23.00						
06/30	0.6700	06 10		5.00	30.00		18.00						
		06 11		4.00	34.00		14.00						
		06 12		2.00	36.00		12.00						
		06 12				OTH 6.00	6.00						
		06 16	24.00				30.00						
		06 19		2.00	38.00		28.00						
		06 27		1.00	39.00		27.00						
		06 30	30.00				57.00						
		06 30				OTH 7.00	50.00						

***** END OF REPORT *****

Use to extend inventory and to price sales and transfers.

* Use to extend issues to General Mess.

ISSUED CODES: 1 - 9 = BRANCH MESS CODE

OTHER CODES: LW = LOSS WITHOUT SURVEY; RI = RETURN OF ISSUE FROM PRIVATE MESS; SV = SURVEY; TR = TRANSFER OUT; T1 = TRANSFER IN; SM = SPECIAL MEAL

Post actual quantity received and add to the "on hand" balance

AOANNZ 3 BG 00024 N 32199 3 PZ 9M EP5 12	00002 20	52.80	000189	21111
SHIP FROM: N00189 FISC NORFOLK	SHIP TO: V21111 USS DUARTE			
8925 01 491 7021	DATE: V21111 9H22			
BG 00024 A 0000067				
SHIP FROM: N00189 FISC NORFOLK	SHIP TO: V21111 USS DUARTE			
RECEIVED BY: <i>A. S. East</i>	DATE RECEIVED: 29 Jun 98			

Post last receipt price if different from previous receipt

Enter the last three (3) digits of the julian date

Enter julian date (Calendar Year)

DD FORM 1348-1-A

Figure 5-13

NAVSUP P-486 - Food Service Management

POSTING AN OVERAGE FROM NAVY SOURCES TO THE SUBSISTENCE LEDGER

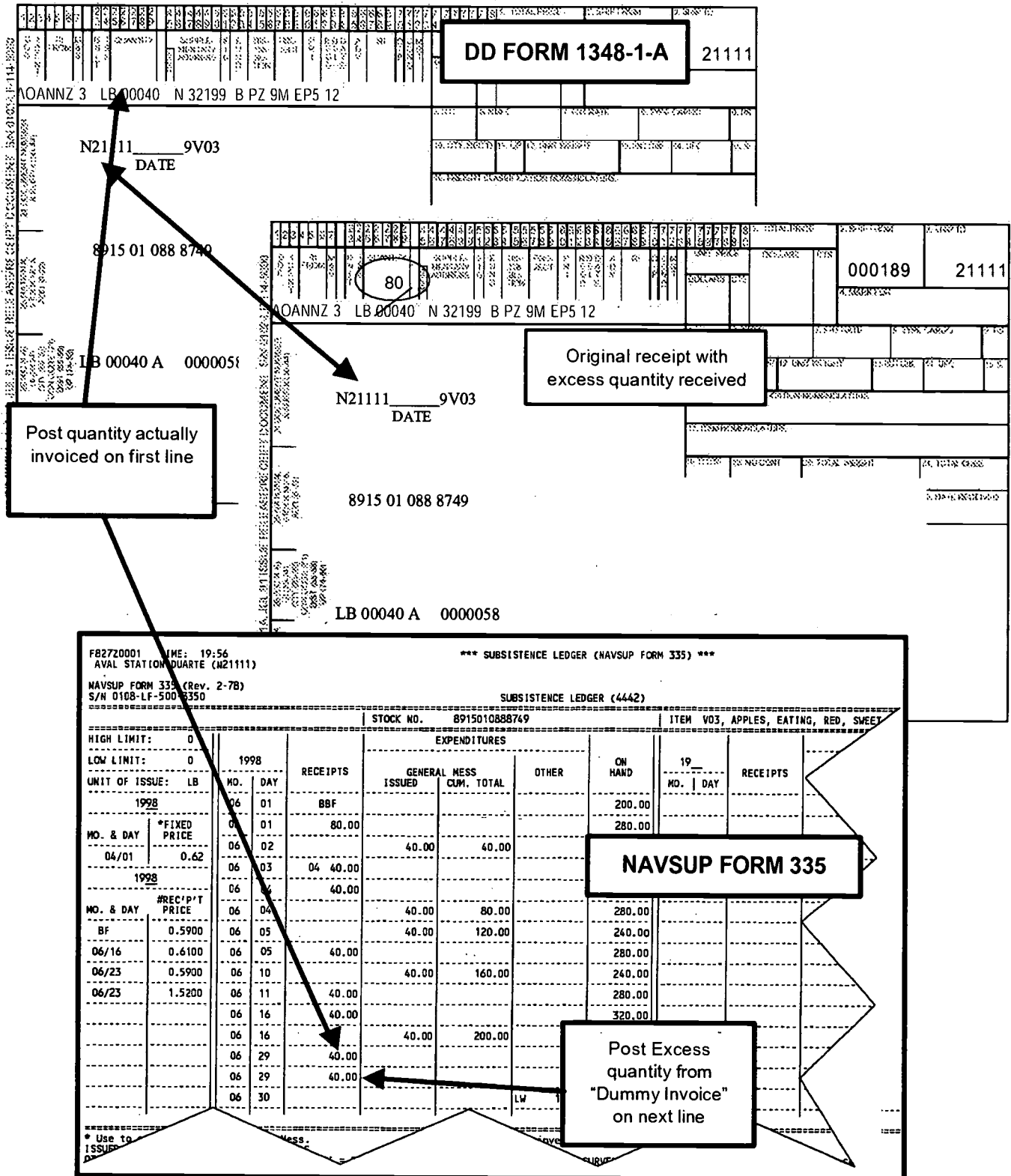


Figure 5-14

NAVSUP P-486 - Food Service Management

POSTING A SHORTAGE FROM NAVY SOURCES TO THE SUBSISTENCE LEDGER

NAVSUP FORM 335

FB2720001 TIME: 21:54
NAVAL STATION DUARTE (N21111)

*** SUBSISTENCE LEDGER (NAVSUP FORM 335) ***

NAVSUP FORM 335 (Rev. 2-78)
S/N 0108-LF-500-3350

SUBSISTENCE LEDGER (4442)

STOCK NO. 8905007823190 ITEM C95, FRANKFURTERS, 1-2 LB

HIGH LIMIT: 375		EXPENDITURES										LOW LIMIT: 177			
UNIT OF ISSUE: LB		RECEIPTS		GENERAL MESS				ON HAND	RECEIPTS		EXPENDITURES				ON HAND
MO. & DAY	*FIXED PRICE	NO.	DAY	ISSUED	CUM. TOTAL	OTHER		MO.	DAY	ISSUED	GENERAL MESS CUM. TOTAL	OTHER	ON HAND		
1998		06	01	BBF			97.00	1998	06	13	144.00		204.00		
06		06	01		4.00	4.00	93.00	06	15		36.00	313.00	168.00		
04/01	1.28	06	02		20.00	24.00	73.00	06	18		24.00	337.00	144.00		
1998		06	03		24.00	48.00	49.00	06	22		26.00	361.00	120.00		
06		06	04		11.00	59.00	38.00	06	29		48.00		168.00		
06/30	1.3900	06	05		20.00	79.00	18.00	06	30		120.00		288.00		
		06	06					06	30			20.00	268.00		
		06	06												
		06	07												
		06	07												
		06	08		8.00	145.00	48.00								
		06	09		4.00	149.00	44.00								
		06	10		24.00	173.00	20.00								
		06	11		20.00	193.00	0.00								
		06	12				72.00								
		06					48.00								

Post quantity actually invoiced on first line

Details on posting quantities not received are outlined in paras. 6001 and 6002

AOANNZ 3 LB 00120 N 32100 B PZ 9M EP5 12

000189 21111

DATE N21111 9Q95

8905 00 782 3190

LB 001204 A 0000139

SHIP FROM: N00189 FISC NORFOLK

SHIP TO: N21111 NAVAL STATION DUARTE

RECEIVED BY *A. S. Fast* 29 JUN 98

DD FORM 1348-1-A

Enter the last three (3) digits of the julian date

Enter julian date (Calendar Year)

Figure 5-15

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POSTING RECEIPTS TO THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

FB460001 TIME: 14:45 *** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) *** DATE: 01 JUL 98 PAGE: 5

RECORD OF RECEIPTS AND EXPENDITURES (4442) ACTIVITY COMMANDING OFFICER
 NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670 NAVAL STATION QUARTS 28882-1888 U.I.C
#21111

RECEIPTS						EXPENDITURES				
*1998		SOURCE	DOCUMENT NO.			VALUE	*1998		DOCUMENT NO.	VALUE
No.	Day		No.	Day	No.		Day	ACTIVITY/ PURPOSE		
6	23	MARVA MAID DAIRY	8174	9S24	9251					129.7856
6	23	MARVA MAID DAIRY	8174	9S24	9251					124.9280
6	23	NSC NORFOLK	8174	102	9V03					60.8000
6	26	KOTARIDES BAKING	8177	9W67						327.1500
6	29	DOUGHTIES	8170	101	9X88					1,201.4678
6	29	MARVA MAID DAIRY	8152	9U93						200.4000
6	29	NSC NORFOLK	8181	101	9H22					52.8000
6	30	MARVA MAID DAIRY	8152	9U93						200.4000
6			8181	103	9H29					646.5000
6			8181	104	9Q95					166.8000
6			8181	9A08	9A21 *					98.4000
6	30	TOTAL								75,690.2556

Total dollar value of all receipts with the same requisition number

Julian date of requisition

Food item code of the first food item preceded by "9"

Food item code of the last food item preceded by "9"

Figure 5-16

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PART F: DISTRIBUTION OF RECEIPT DOCUMENTS

5500 DISTRIBUTION OF RECEIPT DOCUMENTS FROM DLA AND NAVAL ACTIVITIES

Food items which are received from Navy activities will normally be documented by a Requisition and Invoice/Shipping Document (DD Form 1149), DoD Single Line Item Release/Receipt Document (DD Form 1348-1-A), or other type as provided by the supplying activity. At least two copies of a receipt document will be received. The copies will be distributed as follows:

a. Original - Signed by the designated receipt inspector or bulk storeroom custodian. This will be used by the recordskeeper to post the Subsistence Ledger (NAVSUP Form 335), the Record of Receipts and Expenditures (NAVSUP Form 367) then placed in the accountability file.

b. Remaining copies may be discarded.

5501 DISTRIBUTION OF RECEIPT DOCUMENTS FROM COMMERCIAL SOURCES

1. FAST PAY PROCEDURES APPLICABLE. The DD Form 1155 will be distributed as follows when fast pay procedures apply:

a. Definite Delivery DD Form 1155

(1) At time of Receipt and Pending Receipt of a Copy of the Dealer's Bill

(a) Original - Signed by the designated receipt inspector or bulk storeroom custodian. This will be used by the recordskeeper to post the Subsistence Ledger (NAVSUP Form 335), the Record of Receipts and Expenditures (NAVSUP Form 367) then placed in the accountability file.

(b) Remaining copies retained in the Outstanding Purchase Order File pending receipt of the dealer's bill.

(2) Upon Receipt of the Dealer Bill

(a) Copy from the Accountability File will be stamped with bill paying information (para. 5601-1c) and re-filed in the Accountability File until the end of the month.

(b) Copy - Completed Purchase Order File.

(3) At the End of the Month

(a) Copy from the Accountability File will be placed in the retained returns.

(b) Copy from the Receipts with Charge File may be discarded.

b. Indefinite Delivery DD Form 1155. After the receipt inspector or bulk storeroom custodian has signed each delivery ticket acknowledging responsibility for the food items, it will be filed in the accountability file and the total amount of the delivery noted on the DD Form 1155 at the end of the month. When final delivery has been made, distribution of the DD Form 1155 will follow the procedures as outlined in subpara. 1a. (NOTE: If the total quantity actually received during the month exceeds the quantity ordered on the DD Form 1155, a Standard Form 30 will also be completed for the quantities received in excess of the requested amount in

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accordance with para. 5208-3. Distribution of the Standard Form 30 is the same as the corresponding DD Form 1155).

2. FAST PAY PROCEDURES NOT APPLICABLE. The DD Form 1155 will be distributed as follows when fast pay procedures are not applicable:

a. Definite Delivery DD Form 1155

(1) At time of Receipt and Awaiting Dealer's Bill

(a) Copy - signed by the bulk storeroom custodian and placed in the Accountability File.

(b) Copy - signed by the receipt inspector and placed in the Receipts with Charge File. This copy will be used by the recordskeeper to post the Subsistence Ledger (NAVSUP Form 335), and the Record of Receipts and Expenditures (NAVSUP Form 367).

(c) Remaining copies - retained in the Outstanding Purchase Order File pending receipt of the dealer's bill.

(2) Upon Receipt of the Dealer Bill

(a) Copy from the Accountability File will be stamped with bill paying information (para. 5601-2b) and re-filed in the Accountability File until the end of the quarter.

(b) Two copies (one with original certification) - attached to the original and three copies of the dealer's bill and forwarded to the appropriate paying activity (DFAS).

(c) Copy - completed Purchase Order File.

(3) At the End of the Quarter

(a) Copy from the Accountability File will be placed in the retained returns.

(b) Copy from the Receipts with Charge File may be discarded.

b. Indefinite Delivery DD Form 1155. After the bulk storeroom custodian has signed each delivery ticket acknowledging responsibility for the food items, it will be filed in the accountability file and the total amount of the delivery noted on the DD Form 1155 at the end of the month. When final delivery has been made, distribution of the DD Form 1155 will follow the procedures as outlined in subpara. 1a. (NOTE: If the total quantity actually received during the month exceeds the quantity ordered on the DD Form 1155, a Standard Form 30 will also be completed for the quantities received in excess of the requested amount in accordance with para. 5208-3. Distribution of the Standard Form 30 is the same as the corresponding DD Form 1155).

PART G: PROCESSING DEALER'S BILLS FOR PAYMENT

5600 PROMPT PAYMENT ACT

Under the provisions of the Prompt Payment Act (Public Law 100-496), U.S. Code, Chapter 39 of Title 31, federal agencies are required to pay interest penalties for late payment of a proper dealer's invoice. In the interest of better business relationships with vendors, improved efficiency of the bill paying functions and reduced cost of goods and service, all activities with procurement authority are required to certify and forward proper invoices promptly to the paying activity specified in the purchase order. For most purchases, payment is due within 30 days of the date of acceptance of material/services or receipt of invoice, whichever is later, unless another date is specified in the contract. In order for the paying activity to comply with the above time frames, all activities are required to submit invoices for payment within five working days following certification and acceptance of the goods or services.

5601 PAYMENT OF DEALER'S BILLS IN CONUS

1. FAST PAY PROCEDURES APPLICABLE

a. Payment to the Vendor. The Fast Pay and Certificate of Conformance Procedures are designed to expedite payment to the vendor. Under these procedures, a dealer's bill is paid when the vendor can certify delivery of food items to a common carrier or shipment via other means to the point of first receipt by the government. Payment for food items will be made upon submission by the vendor to the paying activity of the following:

- (1) Original and one copy of the purchase order;
- (2) Proof of delivery or shipment; and,
- (3) Original and three copies of the dealer's bill.

One copy of each dealer's bill will be forwarded to the activity.

b. Checking Dealer's Bill. Upon receipt, the copies of all dealer's bills will be annotated with the date the bill is actually received on board. The copy of a dealer's bill will be checked by the Food Service Officer against the copy of the purchase order in the Accountability File. The dealer's bill will be checked to ensure that:

- (1) Items listed on the dealer's bill are the same as the items received on the purchase order;
- (2) Quantities billed are the same as the quantities received; and,
- (3) The prices listed on the dealer's bill are the same as the prices on the purchase order.

Discrepancies in quantities billed by dealers or incorrect prices will be reported immediately to the vendor and the appropriate Defense Finance and Accounting Service activity.

c. Document Distribution. After the copy of the dealer's bill has been checked, the retained copy of the DD Form 1155 from the Outstanding Purchase Order File awaiting dealer's bill will be placed in the Completed Purchase Order File along with the copy of the dealer's bill. The following information will be stamped or typed on the copy of the DD Form 1155:

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DATE MATERIAL RECEIVED
DATE DEALER'S BILL RECEIVED
NUMBER OF DEALER'S BILL
DATE FORWARDED FOR PAYMENT
PAYING ACTIVITY

In the "Date Forwarded For Payment" block, "Fast Pay" will be entered.

2. FAST PAY PROCEDURES NOT APPLICABLE

a. Checking Dealer's Bills. Upon receipt, all dealer's bills will be annotated with the date the bill is actually received on board. The dealer's bill will then be checked by the Food Service Officer against the two copies of the purchase order in the Accountability File awaiting dealer's bill. The dealer's bill will be checked to ensure that:

- (1) Items listed on the dealer's bill are the same as the items received on the purchase order;
- (2) Quantities billed are the same as the quantities received; and,
- (3) Prices listed on the dealer's bill are the same as the prices on the purchase order.

All dealer's bills will be forwarded to the paying activity within five days from the date of receipt of the material or the dealer's bill, whichever is later. Food Service Officers will take necessary action to ensure that dealer's bills are forwarded within the prescribed time. If a dealer's bill is incorrect, the vendor will be notified and a corrected bill requested. If the corrected dealer's bill is not received within five days or prior to the ship's departure from the area, the incorrect dealer's bill will be processed for payment. The paying activity will pay only that part of the bill that agrees with the certified purchase order.

b. Document Distribution. After the dealer's bill has been checked by the Food Service Officer, the following will be forwarded to the paying activity:

- (1) Two certified copies of the purchase order in the Accountability File awaiting the dealer's bill; and,
- (2) Original and three copies of the dealer's bill.

A copy in the Outstanding Purchase Order File will be stamped with the following information and placed in the Completed Purchase Order File with a copy of the dealer's bill:

DATE MATERIAL RECEIVED
DATE DEALER'S BILL RECEIVED
NUMBER OF DEALER'S BILL
DATE FORWARDED FOR PAYMENT
PAYING ACTIVITY

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5602 PAYMENT OF DEALER'S BILLS OUT CONUS

1. GENERAL. Payment of dealer's bills for food items from foreign vendors will be made under the terms of current contracts and following fleet and force commander's instructions covering foreign purchases. Dealer's bills will be processed following para. 5601-2. The bill will be submitted to the ship's disbursing officer unless payment by another official is required.

2. DISBURSING OFFICER MAKES PAYMENT. When a dealer's bill is received from a foreign vendor, it will be paid by the ship's disbursing officer unless payment by another official is required. To support payments by the ship's disbursing officer, the Food Service Officer will provide the following documents:

a. Two certified copies of the purchase order in the Accountability File awaiting the dealer's bill; and,

b. Original and three copies of the dealer's bill.

3. PAYING ACTIVITY MAKES PAYMENT. If payment cannot be made by the disbursing officer, the following will be forwarded under a letter of transmittal to the activity designated to pay the bill:

a. Two certified copies of the purchase order in the Accountability File awaiting the dealer's bill; and,

b. Original and three copies of the dealer's bill.

5603 PRECAUTIONS AGAINST DUPLICATE PAYMENTS

Duplicate payments for food items can occur when an activity provides vendors with duplicate original purchase orders. The Food Service Officer must not prepare a duplicate DD Form 1155 until verifying the following:

a. Check for a retained copy of the DD Form 1155 and a copy of the dealer's bill in the Completed Purchase Order File; and,

b. Check with the appropriate Defense Finance and Accounting Service activity to ensure payment has not already been made, or that the original DD Form 1155 has not already been received.

5604 DISCOUNTS ON DEALER'S BILLS

Dealer invoices offering discounts upon payment within the discount period will be processed immediately and forwarded to the disbursing officer or to the Defense Finance and Accounting Service designated in the purchase document for preparation and payment of the public voucher. Afloat activities will process the invoices as prescribed by NAVSUP P-485. Ashore activities will process the invoices in accordance with the DoD Financial Management Regulation (FMR) Volume 10, Contract Payment Policy and Procedures.

PART H: STOWAGE

5700 STOWAGE

1. GENERAL. Care will be taken to keep food items away from areas where asphalt, fuel, creosote, or lubricating oils are present. Smoking in food storage spaces will be prohibited to avoid fire and to prevent certain food items from absorbing the odor of smoke. Under normal conditions, food items will be stored in their original containers. Items in damaged containers or bags will be issued immediately if they are fit for human consumption; otherwise, they will be surveyed. If there is any doubt about the fitness of food for human consumption, the item will be inspected by medical representatives, including veterinary personnel (if available), and surveyed if found to be unfit. All items will be inspected regularly for signs of damage, spoilage, insect infestation, or rodent contamination (that is, perishables daily and semi-perishables on a cyclical basis as required). If heat pipes are present, they should be well insulated to prevent the transfer of heat to stored food items. Storage areas, especially chill and freeze spaces, and refrigeration equipment should be painted with quick-drying, odor-free paint to avoid absorption of paint odors by food items.

2. ARRANGEMENT AND PRESERVATION. Storerooms in which food items are stored will be kept clean and clear of unnecessary traffic and unpleasant odors and arranged in a neat and orderly fashion. Bulk food should be stowed by item and date of manufacture or date of receipt to facilitate breakouts, inventories and proper rotation of stock. Case lots should be stowed on grating and not be placed directly on the deck. Open spaces will be provided between stacks of cases or pallets. Space will also be provided between cases and structural obstructions (such as steam pipes) to permit maximum ventilation. Stagnant air is detrimental to perishable items.

3. ISSUING AND ROTATION. The oldest food supplies on hand in the bulk storeroom should be issued first. Generally, it is "first in, first out." However, when deployed overseas, food supplies may be received from Combat Logistic Force (CLF) ships which were manufactured before the stock procured in the United States when loading out. Manufacturers' age codes are especially important in this case as they indicate the date of manufacture. In this instance, the "new" food supplies received are actually older than the food supplies already in the bulk storeroom and should be issued first.

4. SPECIAL STORAGE PRECAUTIONS. Storage guidance contained herein is based on the availability of adequate storage facilities designed to give the normal range of protection for various types of food items. If food items are stored in other than normal facilities (such as rail cars, portable reefers, or substandard storerooms), food service personnel must exercise special and continuous close surveillance over such spaces to ensure that prescribed storage temperatures are constantly maintained to prevent damage to products stored. Severe deviations from normal storage temperatures should not be tolerated.

5. FRESH ITEMS. Fresh items will be handled expeditiously to reduce their exposure to weather elements and will be kept free of foreign materials that could cause spoilage. Citrus fruits, onions, tomatoes, cabbages, cantaloupes, and celery should not be stored with eggs or butter or in rooms where it is possible for odors from such fruits and vegetables to be absorbed. All fast moving food and drink items must be kept refrigerated at the proper temperature except when being prepared or served. The following conditions for storage will be observed:

- a. All refrigerated spaces will be kept in a clean, neat, and orderly manner;

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b. Stocking should start from the bulkheads and work inward toward the center, starting at least four inches in from the bulkheads or coils; and,

c. Overloading the storerooms decreases the efficiency of the cooling equipment, makes cleaning more difficult, and provides the opportunity for other sanitation problems to arise.

6. FROZEN ITEMS (FRUITS, VEGETABLES, MEATS, AND DAIRY PRODUCTS). Upon delivery, frozen fruits and vegetables should be transferred promptly to a low temperature storage space. The temperature of the load will be checked upon arrival by checking internal temperatures of items selected at random throughout the load.

5701 AIR CIRCULATION

Air circulation in a storeroom, plus proper temperature and humidity, plays an important part in the correct storage of fresh and frozen foods. The use of a fan or duct system is helpful in maintaining good circulation in all parts of the room. Generally, when the recommended temperature in all parts of the refrigerated space is the same and is maintained within the stocks in the freezer space, the circulation of air may be considered adequate. Storerooms containing fresh fruits and vegetables do not usually require outside air, but when the compartment is kept tight at temperatures of 40° F. or higher, the carbon dioxide given off by the fruits and vegetables will sometimes reach a high level. If this condition should occur, a supply of fresh air should be let into the room before personnel are allowed to work there. The use of Ethylene Absorber Blankets and/or Ethylene filters are strongly encouraged to also reduce ethylene gas levels and prolong the storage life of perishable foods.

5702 STORAGE LIFE OF FROZEN PERISHABLE FOOD ITEMS

1. GENERAL. Frozen perishable food items can be considered shelf-stable because of their long shelf life. A storage temperature of 0° F. is generally considered desirable when storing frozen food items. All frozen food items will deteriorate with time, at a rate that largely depends on the sum of all the time-temperature experiences. Frozen food items become less stable and are likely to deteriorate faster when stored at temperatures in excess of 0° F. As a rule of thumb, for every 18° F. rise in temperature, the rate of deterioration can double, triple, or quadruple, depending on the item. The effect of excessive temperature changes on quality is cumulative, therefore, frequent inspections during storage are essential. When inspections of frozen food items show signs of deterioration, efforts should be taken to ensure the item is suitable for intended use and immediate issue. This will keep losses at a minimum. Rotation of frozen food items is extremely important. Frozen items should not be allowed to accumulate in storage, and a first in-first out (FIFO) policy should be strictly followed. Issues of frozen food items must be based on results of inspection performed by a veterinary food inspector or a designated representative of the medical department when a product's suitability for intended use is suspected.

2. OPTIMAL CONDITIONS. Storage temperature for all frozen perishable food items will not exceed 0° F. During shipment the temperature will not be higher than 10° F.

3. LESS THAN OPTIMAL STORAGE CONDITIONS. The storage life of frozen food items is greatly reduced when stored in temperatures greater than 0° F. Such storage conditions will cause either an unacceptable product or one of reduced quality. Thawed food items must not be refrozen to prolong shelf life. The items will be consumed immediately or discarded, dependent upon inspection results.

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5703 FREEZING POINT, STORAGE TEMPERATURE AND STORAGE LIFE OF CHILLED PERISHABLE FOOD ITEMS

Bulk storeroom storage temperature for chilled perishable food items is generally within the temperature range of 32° - 41° F. For some items, better quality is maintained at temperatures higher or lower than this range. Reach-in refrigerators used for short term storage of chilled perishable food items should be maintained with a temperature range of 32° - 41° F.

5704 STORAGE OF SEMI-PERISHABLE FOOD ITEMS

1. GENERAL. The term "semi-perishable food items" refers to food items that are canned, dried, dehydrated, or otherwise processed to the extent that such items may, under normal conditions, be stored in non-refrigerated spaces. Although semi-perishable food items are not nearly as susceptible to spoilage as perishable food items, spoilage can and will occur if the products are mishandled, improperly stored, or stored for long period of time. The length of storage should be based on the date of pack and not on the date of receipt.

2. STORAGE CONDITIONS

a. General. The optimum storage conditions for most semi-perishable food items are clean, cool, dry, well-ventilated storage areas. High temperature and high humidity accelerate spoilage by promoting the deterioration of containers and the growth of bacteria in the food product. Freezing is detrimental to the quality of products with a high water content but most items remain edible after having been frozen and thawed. Infestation by rodents and insects can cause great damage to items packaged in bags, boxes and cartons. Such items also tend to absorb odors and lose flavor. This is especially true in storage areas that lack adequate ventilation.

b. Physical Environmental Factors

(1) Freezing. Dry products such as flour, sugar, and dehydrated foods ordinarily are not injured by freezing. The usefulness and palatability of wet-packed items likewise is not effected by freezing, although their physical appearance may suffer due to softening of their texture. Emulsions, such as canned cheese, prepared mustard and cream soups, will be destroyed by freezing, which results in loss of quality, although the food is not spoiled.

(2) High Temperatures. High storage temperatures encourage bacteria and mold growth, insect infestation, and are particularly dangerous when accompanied by high humidity. In addition, natural chemical action is accelerated, causing rancidity in many items. This is due to food acids present within the cans becoming activated and results in pinholing, blackening of the interior, and hydrogen swells. High temperature is the chief cause of accelerated spoilage in canned foods and should be controlled when possible by providing adequate ventilation.

(3) Moisture (Humidity). High humidity is detrimental to stored food items in many respects in that it accelerates the growth of bacteria and mold, promotes insect infestation, and causes mustiness in flour, rice, and similar foods. High humidity will also cause caking of products that absorb moisture, such as salt and sugar. Moisture also causes rusting of cans. Rust, unless it actually penetrates the can causing leakage, will not harm the content or in itself serve as a reason for survey.

3. OVERAGED STOCK. The safe storage period for dry subsistence varies with the type of product, storage temperatures, humidity control, handling care, protection from weather, and

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type of packaging and packing. The maximum shelf life of all food items will be decreased by extremes in temperature and humidity.

4. IDENTIFICATION OF SPOILED ITEMS. A change in color of a food product indicates a loss of quality and may also indicate spoilage. Unpleasant odors and flavors are the best indications of spoilage without submitting the item to a qualified laboratory for examination. Swollen cans, referred to as swellers, springers and flippers, depending on the degree of gas formation, are caused by chemical or bacterial action, or overfilling. Regardless of the suspected cause, cans having such defects should be separated and placed on hold status. Items suspected of being unfit for human consumption will be inspected by the Army veterinary technicians when assigned, senior medical representative, Navy preventive medicine unit, -or station sanitation officer, for confirmation of the unsatisfactory condition prior to initiating survey action.

PART I: HANDLING OF FRUITS, VEGETABLES, MEATS, ANIMAL PRODUCTS AND GARBAGE ABOARD NAVY SHIPS AND AIRCRAFT RETURNING FROM FOREIGN OR OFFSHORE UNITED STATES PORTS

5800 GENERAL

1. SECNAVINST 6210.2 (series) directs conformance with regulations of the United States Departments of Health and Human Services, Agriculture, Homeland Security, and Commerce. The Government regulations are intended to prevent the introduction and dissemination, domestically or elsewhere, of diseases of humans, plants and animals, prohibited or illegally taken wildlife, arthropod vectors, and pests of health and agricultural importance. Introduction and dissemination of these products into the United States and its territories, commonwealths, and possessions may occur by movements of U.S. Military ships, aircraft, or other transport of the Armed Forces arriving at or leaving military installations in the United States and foreign countries, or ports or other facilities under the jurisdiction of the aforementioned Federal agencies.
2. Commanders are responsible to maintain liaison with local representatives of Department of Homeland Security, Bureau of Customs and Border Protection, Agriculture Inspection (DHS-CBP-AI) and Veterinary Services of the Animal and Plant Health Inspection Service (APHIS), United States Department of Agriculture (USDA), as well as other appropriate government agencies. Inspectors of these agencies will be notified by the commanders in advance, so far as it is practical, of the arrival or departure of any vessel under the purview of established regulations.

5801 INSPECTION

1. An inspector or a designated representative of the DHS-CBP-AI will board U.S. Military ships and aircraft, at the first United States port of entry to inspect for fruits, vegetables, and meat that have been grown, produced, or processed outside the United States, to include Hawaii, Guam, Puerto Rico, and the U.S. Virgin Islands. If fruits, vegetables, and meat are found, the inspector will determine what disposal or safeguarding action is necessary. In 1992, APHIS granted the Navy special procedures for handling meat carried as cargo aboard U.S. Military vessels returning from foreign countries.
2. Whenever a U.S. Military ship or aircraft has called on any foreign port and returns to any United States port it will be boarded by a DHS-CBP-AI inspector. The DHS-CBP-AI inspector will determine from the commanding officer or the designated representative the identity of all port visits and/or underway replenishments, to determine if fruits, vegetables, meat, milk, or eggs aboard were procured outside the United States. Opened cartons of U.S. origin fruits, vegetables, meat, milk, and eggs will be handled as if the items were procured outside the United States. Fruits, vegetables, meat, milk, and eggs of foreign origin, as well as opened cartons of like items of U.S. origin, will not be permitted to leave the vessel, unless handled as regulated garbage.

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5802 VOYAGE OUTSIDE TERRITORIAL LIMITS AND RETURN

When no foreign or United States offshore ports were visited, ships moving between coastal ports within the United States or between continental United States and Alaskan ports will not be subject to boarding by the DHS-CBP-AI inspector, nor are ships required to adhere to garbage requirements; unless the ship was issued meat, not of U.S. origin, from a secure Navy stock point, which is discussed in the paragraph below.

5803 SPECIAL PROCEDURES FOR HANDLING MEAT CARRIED AS CARGO ABOARD U.S. MILITARY VESSELS RETURNING FROM FOREIGN COUNTRIES

1. The DHS-CBP-AI inspector will inspect and supervise the movement for handling meat which may have been stored at U.S. Military Depots in foreign/affected countries or stored on ships that have made port calls in foreign/affected countries and carried as cargo aboard U.S. Military vessels returning from foreign countries. The following applies.

a. End Use Ships (ships other than CLF ships):

(1) Meat of U.S. origin. All unopened cartons, marked as a product of the United States, will be released without any restriction by the DHS-CBP-AI inspector.

(2) Meat, not of U.S. origin, may be transferred using refrigeration units, from one U.S. Military vessel to another (controlled cross-decking), put in secure storage (sealed) for re-issue to outbound ships only, or destroyed, under the supervision of the DHS-CBP-AI inspector. Consumption of meat, not of U.S. origin, by outbound vessels is not authorized, until outbound ship has departed the United States. Meat, not of U.S. origin, transferred to a secure storage site, will not be used for consumption ashore.

NOTE: If meat, not of U.S. origin, has been cross-decked to another vessel, the DHS-CBP-AI inspector will document this transfer on the Plant Protection and Quarantine (PPQ) Form 288, by writing "Meat or meat products transferred, foreign meat/meat products aboard." The DHS-CBP-AI inspector will advise the Captain to retain the form until the vessel returns to the United States.

NOTE: A U.S. Army Veterinarian may be requested to assist the DHS-CBP-AI inspector in documenting the transfer of meat, not of U.S. origin, from secure storage to outbound ships only, by writing, "Meat transferred, foreign meat aboard" and advise the Captain to retain a copy of the transfer document until the vessel returns to the United States.

b. Combat Logistics Force (CLF) Ships and Overseas Stock Points. Meat of U.S. origin carried and stored as cargo for underway replenishment or off loaded at overseas facilities, that is then transshipped back into the United States is permitted entry back into the United States for issue to ashore dining facilities under the following conditions:

(1) Products are in original unopened cartons; and,

(2) Cartons are identified/marked as a product of the United States.

5804 HANDLING REGULATED GARBAGE ABOARD U.S. MILITARY VESSELS

1. Federal Regulation 9CFR94.5 defines garbage as all waste material derived in whole or in part from fruits, vegetables, meats, or other plant or animal (including poultry) material, and other refuse of any character whatsoever that has been associated with any such material on board

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any means of conveyance, and including food scraps, table refuse, galley refuse, food wrappers or packaging materials, and other waste material from stores, food preparation areas, passengers' or crews' quarters, dining rooms, or any other areas on means of conveyance. Garbage is derived in whole or in part from fruits, vegetables, or other plant products or animal products. Garbage from any Navy ship that has visited any foreign country will be handled in the following manner:

a. Garbage will be placed in leak-proof, covered containers and disposed of following port procedures authorized by, or under surveillance of, the DHS-CBP-AI representative.

b. If regulated foreign stores are present and are not purged or transferred to an outbound vessel prior to docking, all garbage aboard will be treated as foreign and will be required to be sterilized or incinerated. If foreign stores are present, the DHS-CBP-AI inspector will not apply the "24 hour rule." Once the foreign stores are used up or otherwise disposed of, the "24 hour rule" will apply. Until those stores are used up or disposed of, the DHS-CBP-AI inspector will continue to regulate the ship's garbage as any other foreign vessel.

NOTE: If foreign stores are present and were purged or transferred to another vessel, the DHS-CBP-AI inspector will document this purging or transfer on the PPQ Form 288. The DHS-CBP-AI inspector will annotate in writing, "Purged or transferred, now Domestic." The DHS-CBP-AI inspector will advise the Captain to retain the form until the vessel departs the mainland as proof of Domestic status.

c. The "24 hour rule." If there are no foreign stores aboard the vessel all garbage aboard the vessel at docking and all garbage produced during the first 24 hours will be sterilized or incinerated. Once the garbage is incinerated or sterilized at the first U.S. port, no further action is required at subsequent U.S. ports.

GENERAL CHARACTERISTICS OF GOOD QUALITY MEATS

<u>TYPE OF MEAT</u>	<u>ACCEPTABILITY STANDARDS</u>
Beef	Bright red color, smooth texture
Veal	Grayish pink color, smooth texture
Lamb	Light red color, lean portions finely textured
Pork	Light pink color, firm to touch
Sausage meats	Should be firm to the touch and free of any sliminess and mold which indicate decomposition of sausage, outer casing should not be broken. External mold is common, dry sausage such as salami can be washed off provided it does not break casing.

Figure 5-17

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Characteristics of Good Quality Meats

FRUIT

ACCEPTABLE/UNACCEPTABLE CHARACTERISTICS

Apples	Best grades are firm, of good color, without blemishes, and flavorful. Poor color and lack of flavor are indicators of an immature product. Overripe apples are dull and maybe wilted. Freezing or bruising will leave skin brown, water soaked, tough and leathery.
Bananas	Yellow peel indicates ripe fruit. Yellow peel flecked with brown indicates fully ripe product and should be eaten immediately. Black peel indicates exceptionally ripe fruit and may be used for cooking. Do not store bananas in refrigerated storerooms. Store at room temperature.
Cantaloupe	Outside netting is thick and stands out from main covering. No trace of stem and a delicate aroma indicate quality product. Seeds will be heard when shaken. Skin beneath netting should be yellow but too deep a yellow indicates over ripeness.
Cherries	Acceptable cherries are bright in color. Immature cherries have a bitter taste. Soft, over ripe or shriveled fruit should not be used.
Grapefruit	Acceptable grapefruit is firm, but springy to the touch; not soft, wilted, or flabby. A course skin, puffiness, and sponginess indicate lack of juice or flavor or both. Decay is indicated by soft, discolored areas.
Grapes	Acceptable grapes are plump and each is firmly connected to the stem. Decay is indicated by wetness or the presence of mold.
Honeydew	Quality melons have thick, green-colored, sweet, fine-flavored flesh with a distinct, pleasant odor. Decay generally is indicated by mold or dark, sunken, watery areas.
Lemons	Quality lemons are greenish-yellow in color with a smooth, fine-textured skin. Mold and soft spots on ends indicate decay.
Nectarines	Appearance is similar to peaches without fuzz. Fruit should be firm and plump with reddish, white, or yellow flesh.
Oranges	Skin is yellowish-orange in color; smooth and fine in texture. Puffy, spongy fruit is not acceptable. Check for hidden, decayed fruit.
Peaches	Acceptable peaches are firm, with smooth skin, and are well filled-out. Over ripeness is indicated by deep reddish-brown color and softness.
Pears	Acceptable pears are firm, shiny and free of brown spots. Green pears should be ripened before serving. Pears develop off the tree and should be fully ripe for use.
Pineapples	Fully ripe fruit is slightly soft to the touch, golden yellow in color with a piney odor. Slight decay at the base and dark watery spots on the sides are signs of over-maturity.
Plums	Acceptable if in full color and soft enough to yield to slight pressure. If hard and poor in color or flavor, the fruit is immature. Over ripe fruit is soft and usually leaky.
Strawberries	Good quality fruit is firm, plump; and bright red. Over ripe strawberries are dull in color, soft, leaky, and should not be used. Mold at the surface indicates decay.
Tangerines	Discolored skins or extremely soft, mushy spots indicate decay.
Watermelons	The surest way to determine quality is to cut a plug extending to the center. A fully ripe watermelon has a thin outer skin that peels easily when scraped with the fingernail. Interior

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meat is firm, watery, and sweet. Ground rot will appear as soft spots on the skin.

Figure 5-18

Characteristics of Acceptable/Unacceptable Fruits

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Due to the perishability of fresh vegetables, handle with extreme care. Unnecessary handling should be avoided. Acceptable quality produce is indicated below.

<u>VEGETABLES</u>	<u>ACCEPTABLE/UNACCEPTABLE CHARACTERISTICS</u>
Cabbage	Heads are solid, well compacted, and not discolored.
Carrots	Bright color and well shaped.
Cucumbers	Firm to touch and dull green in appearance.
Lettuce (iceberg)	Heads firm, but spongy to touch. Leaves should be medium green in color.
Onions (green)	Bright, clean, hard, and well shaped with dark skin.
Peppers, sweet	Well shaped, thick walled with dark skin.
Potatoes	Clean, firm, and free from eyes and growth cuts.
Radishes	Smooth, crisp, and firm consistency.
Tomatoes	Firm to touch, well formed and free of blemishes.

Figure 5-19

Characteristics of Acceptable/Unacceptable Vegetables

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CHAPTER 6

EXPENDITURES

PART A: SURVEYS

6000 GOVERNING REGULATIONS

1. GENERAL. In Navy terms, "survey" means a report on the "disposition of material" after a situation has been investigated. The survey procedure is the means by which material that is damaged, obsolete, deteriorated, lost or stolen is expended from accounting records. Under no circumstances will food still fit for consumption be destroyed and/or surveyed, unless IAW Chapter 3, para 3402, contained herein. Surveys are accomplished by two methods:

- a. Financial Liability Investigation of Property Loss (DD Form 200), or
- b. Expenditure Log (Loss without Survey) (NAVSUP Form 1334).

2. REPORTING TO NAVSUP. If the total value of surveys (NAVSUP Form 1334s and/or DD Forms 200s) exceeds \$5,000 (\$10,000 for AS/CV/CVN/LCC/LHA/LHD/LPD/LSD) on a monthly basis, a copy of all NAVSUP Form 1334s and/or DD 200s for the month must be forwarded to NAVSUP 51 for review. The FSM extract for NAVSUP files will automatically extract and forward with the monthly reports. NAVSUP 51 tracks significant survey actions because of the impact that losses of food stocks have on the SIK budget. When warranted, NAVSUP 51 consults with the TYCOM to ensure adequate controls are in place to prevent continued losses.

3. SURVEYS RESULTING FROM LATENT DEFECTS OF PRIME VENDOR SUPPLIED ITEMS. Items with latent defects supplied by Prime Vendors should not be surveyed until the Prime Vendor or FISC has been contacted for replacement and product disposition. Every attempt should be made to store the items at the appropriate temperature(s) until the Prime Vendor can replace them. If the Prime Vendor does not replace (or provide credit) for the items with latent defects, the receiving activity will complete a SF 364 and forward it to DSCP. To the maximum extent possible, products with latent defects not replaced by the Prime Vendor will not be surveyed and destroyed until DSCP provides disposition guidance. If DSCP advises that the products should be surveyed, annotate the survey with PRIME VENDOR UNRESOLVED LATENT DEFECT and forward a copy to NAVSUP 51. In the case of Hazardous Food Recalls requiring the survey of Prime Vendor supplied items, the survey form should be annotated with the ALFOODACT, and include the number of the recall authorizing the survey action. Forward a copy to NAVSUP 51.

4. FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS (DD FORM 200). A DD Form 200 will be prepared immediately under the following conditions:

- a. Material is short or lost in shipment, and the value of the loss is \$50 or more per line item;
- b. Lack of personal responsibility is evident. This includes:
 - (1) Negligence;
 - (2) Willful misconduct;
 - (3) Deliberate unauthorized use; and,

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(4) Deliberate noncompliance with appropriate procedures that protect U.S. Government Property.

c. Evidence or suspicion of fraud or theft;

d. Requested by the accountable officer, the Commanding Officer or the Commanding Officer's designee; or,

e. The circumstances (i.e., physical deterioration, veterinary sampling, damage in handling, replenishment evolution, periodic shelf-life review, flood, fire, etc.) result in a loss of \$500 (\$1,000 for AS/CV/CVN/LCC/LHA/LHD/LPD/LSD) or greater.

5. EXPENDITURE LOG (LOSS WITHOUT SURVEY) (NAVSUP FORM 1334). The NAVSUP Form 1334 may be used to survey lost or damaged food items when culpable responsibility is not involved and when:

a. Material is short or lost in shipment, and the value of the loss is less than \$50 per line item.

b. Food items are lost as a result of physical deterioration, veterinary sampling, damage in handling, fire, water, or similar circumstances, and the value of the loss is less than \$500 (\$1,000 for AS/CV/CVN/LCC/LHA/LHD/LPD/LSD) per line item. When the total loss of several items expended for the same reason (i.e., physical deterioration, veterinary sampling, damage in handling, replenishment evolution, periodic shelf-life review, flood, fire, etc.) exceeds \$500 (\$1000 for AS/CV/CVN/LCC/LHA/LHD/LPD/LSD), a DD Form 200 will be completed as required.

Repetitive entries of the same item for the purpose of circumventing maximum dollar limitations will not be allowed.

c. Food items are used for divisional training, not to exceed a total dollar value of \$50.00 per month total. All food items used for training will be entered on the NAVSUP Form 1334 as separate single line entries, not to exceed \$50.00 per month for all items expended for training.

d. NAVSUP 1334 was properly closed out at the end of the accounting period (or upon relief of the FSO) to include totaling money value and assignment of a document number.

6001 FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS (DD FORM 200) PROCEDURES

1. GENERAL. Financial Liability Investigation of Property Losses provide a report for administrative review of the following:

a. The loss or damage of material;

b. The cause of the loss or damage;

c. The responsibility for the loss or damage; and,

d. The recommendation for disposition of the loss or damage.

All surveys will be made at last receipt price.

2. FINANCIAL LIABILITY OFFICER. The Financial Liability Officer will be appointed in writing (Figure 6-1) and will usually be a commissioned officer. Individuals who are accountable or responsible will not be appointed as Financial Liability Officers (for example, the Supply Officer

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or Food Service Officer).

3. **FINANCIAL LIABILITY BOARD.** A Financial Liability Board may be appointed by the Commanding Officer to conduct investigations on Financial Liability Investigations of Property Loss. The Financial Liability Board provides greater surveillance over loss or damage investigations. The Financial Liability Board consists of three or more commissioned officers. If there are not enough officers available to appoint to the board, qualified enlisted members in the grades of E7, E8 or E9, or qualified civilian personnel GS-9 or above may be appointed to the board. Individuals who are accountable or responsible will not be appointed to the Financial Liability Board. A liability board will take the action of the Financial Liability Officer on the Financial Liability Investigation of Property Loss.

4. RESPONSIBILITIES AND DUTIES.

a. **Food Service Officer.** The Food Service Officer will prepare a DD Form 200 report for each survey. Block 9 of the DD Form 200 will answer the questions who, what, when and where, along with the following:

(1) Condition (describe the physical condition of the material to be surveyed);

(2) Cause (provide a detailed explanation of the circumstances including when and where the damage or loss occurred); and,

(3) Responsibility (enter the person or activity responsible for the damage or loss. "None" is not acceptable; if responsibility cannot be determined, give reason why).

b. **Financial Liability Officer or Financial Liability Board.** The Financial Liability Officer or Board will conduct a review of the survey and report the information discovered as a result of the investigation. In the appropriate blocks of the DD Form 200, the Financial Liability Officer or board will report the condition, cause, responsibility, and the specific method of destruction of the surveyed material. When a Naval Investigative Service investigation is involved, a copy of the final report will be forwarded to NAVSUP 51.

c. **Medical/Veterinary Personnel.** If the proposed survey is for food considered no longer fit for consumption, a medical or veterinary representative must examine the material before it is surveyed and destroyed. A certification of unfitness must accompany the survey and comment must be annotated in block 9 of the survey for accountable food that is to be destroyed or discarded.

d. **Commanding Officer.** When a Financial Liability Investigation of Property Loss (DD Form 200) is required, the Commanding Officer or the designee will assign the Financial Liability Officer or officers to conduct the survey. Assignments will be made in accordance with paras. 6001-2 and 3.

5. **FINDINGS AND RECOMMENDATIONS.** The Financial Liability Officer or Board will record findings of the review and recommendations in block 15a of the DD Form 200. After the findings, the Financial Liability Officer or Board will make recommendations for the disposition of the survey based on a personal evaluation of the findings. If there is not enough room, additional sheets may be attached to the DD Form 200. The Financial Liability Officer or Board will:

a. Ensure the findings and recommendations do not contain any unsubstantiated opinions or stereotyped phrases (the Financial Liability Officer's/Board's own words should be used to explain how the loss or damage occurred and to give recommendations); and,

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b. Ensure findings substantiate or contest the statements made in block 15a of the DD Form 200 (findings should be complete enough so others reviewing the report can readily determine responsibility without referring the report back to the Financial Liability Officer/Board for further investigation or information).

6. APPROVAL. After the Financial Liability Officer/Board completes the Financial Liability Investigation of Property Loss, the DD Form 200 will be forwarded to the Commanding Officer or his designee (i.e., the Supply Officer). The Commanding Officer/designee will review the DD Form 200 and ensure the loss or damage is sufficiently explained. The Commanding Officer/designee may approve, modify or disapprove the recommendations of the Financial Liability Officer or Board. If the Commanding Officer/designee does not approve the Financial Liability Officer/Board's recommendations, the Commanding Officer/designee will record the reasons for the action taken. Whether the Financial Liability Officer/Board's recommendations are approved or disapproved, the Commanding Officer's/designee's final action will be recorded in block 14 of the DD Form 200. When personal responsibility is suspected, the approving official's responsibility cannot be delegated to a designee and must remain with the Commanding Officer. NAVSUP P-485 Afloat Supply Procedures paragraph 5125-3 provides a matrix for "Assignment of Roles in the Survey Process."

7. PREPARATION OF THE FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS (DD FORM 200).

a. Preparation. The Financial Liability Investigation of Property Loss (DD Form 200) will be used to initiate a survey request. The DD Form 200 will be prepared as follows (Figure 6-2 shows manual form, and Figures 6-3 (front) and 6-3a (back side) show the Food Service Management version):

INSTRUCTIONS FOR COMPLETION OF THE DD FORM 200

Data Block and Caption

Instructions for Entry

- | | |
|----------------------------------|---|
| 1. Date Initiated (YYMMDD) | Indicate the date the report is being prepared (i.e., 990131). |
| 2. Inquiry/Investigation Number | Local number assigned. |
| 3. Date Loss Discovered (YYMMDD) | Indicate the date the loss was discovered (i.e., 990128). |
| 4. National Stock Number | 13 digit national stock number of the lost or damaged item. Multiple items may be included when circumstances of loss or damage are related to the same incident. |
| 5. Item Description | Include the food item code with the nomenclature. |
| 6. Quantity | Quantity and unit of issue of the lost or damaged item (i.e., 1 ea., 2 dz., etc.) |
| 7. Unit Cost | Use the last receipt price. |
| 8. Total Cost | Multiply block 6 by block 7 and enter the amount in this block. |

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9. Circumstances
- Check the appropriate block. Provide a complete statement of facts that should include but not be limited to the date and place of the incident. The statement must answer the five basic questions of who, what, when, where and how. Describe the physical condition of the material. Generalized statements citing causes such as spoiled, improper storage, packaging, old age, and handling damage are not acceptable. Include the appropriation/subhead (17_1453.2241) in the lower left corner of block 9. The individual in the best position to know what happened to the food item(s) will sign block 9 in the lower right hand corner. This may be the bulk storeroom custodian, Leading Culinary Specialist or the Food Service Officer. NOTE: In addition, a certificate of unfitness from the veterinary/medical representative or other qualified food inspector (in accordance with NAVMED P-5010-1) will be prepared as part of or made as an attachment to the Financial Liability Investigation of Property Loss. (Use additional pages as necessary).
10. Actions Taken
- Provide corrective actions and describe measures taken to prevent future occurrences.
11. Individual Completing blocks 1 through 10
- The signature will be the immediate supervisor of the individual who signed in block 9. If it was the bulk storeroom custodian, the signature will be the Leading Culinary Specialist. If it was the Leading Culinary Specialist, the signature will be the Food Service Officer. If it was the Food Service Officer, then the Supply Officer must sign.
12. Responsible Officer
- The signature will be the bulk storeroom custodian, since this person is financially responsible for provisions in food service. This is not an assignment or determination of personal responsibility (culpability).
13. Appointing Authority
- When the Supply Officer is not also the Food Service Officer or there is no personal responsibility (culpability) involved, then the Supply Officer may be delegated in writing as the appointing official by the Commanding Officer. Otherwise the signatures in blocks 13 and 14 must be the Commanding Officer's.
14. Approving Authority
- The approving official approves or disapproves the Financial Liability Investigation of Property

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Loss (DD Form 200). The approving official also makes a determination to relieve all those concerned from responsibility, accountability and/or financial liability. The approving official appoints the Financial Liability Officer in writing. When personal responsibility is suspected, the approving official's responsibility cannot be delegated and must remain with the Commanding Officer. If the Commanding Officer is satisfied with the information provided in blocks 9 and 10, then the approving official can sign blocks 13 and 14 at the same time and the survey is approved and ready for posting. If the Commanding Officer is not satisfied, then the approving official can assign a Financial Liability Officer.

15. Financial Liability Officer
- This block will only be completed when personal responsibility is evident.
- a. Finding and Recommendations
- This block will only be completed when personal responsibility is evident. Disposition of food items will be annotated in this block.
- b. Dollar Amount of Loss
- This block will contain the total dollar amount being surveyed.
- c. Monthly Basic Pay
- This block will contain the monthly basic pay of the individual being held financially responsible for the loss.
- d. Recommended Financial Liability
- Enter the exact dollar amount that you intend to have garnished from the pay account of the individual being held financially responsible.
16. Individual Charged
- Complete this block when personal responsibility is evident. If the individual charged refuses to sign this block, the refusal should be noted.
17. Accountable Officer
- The signature of the individual appointed to maintain stock, property, and financial records (Food Service Officer).
- a. Document Number
- The expenditure number (afloat provided by S-1 division, ashore provided by Supply Department) is assigned and consists of the service designator, UIC, 4 digit Julian date and expenditure number.
- b. Food items that are surveyed as a result of defects discovered after receipt will also be reported on a Report of Discrepancy (SF 364) or by Suspected Hazardous Food Item message in accordance with paras. 5300-2 and 5301-4 respectively, providing that the defective condition

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is not due to mishandling or overages of the item while in custody of the using activity.

c. Food items which are surveyed as a result of Prime Vendor Recall also will require advance notification to NAVSUP 51 via E-mail at FSM_RETURNS_NAVSUPHQ@NAVY.MIL, SALTS at COMNAVSUPSYSCOM FSM RETURNS (VSS).

8. DISTRIBUTION OF THE REPORT OF SURVEY (DD FORM 200).

- a. Original - Accountability File,
- b. Copy - Expenditure Invoice File,
- c. Copy - Survey File,
- d. Copy - Financial Liability Officer/Board (if appointed),

e. Copy - to the issuing supply activity when any of the following conditions exist (all onboard copies of the DD Form 200 should be annotated to indicate that a copy has been forwarded to the issuing activity):

- (1) Material is missing in shipment;
- (2) Non-receipt of shipment;
- (3) Material received was thawed and refrozen;

(4) Material is received in a thawed condition and cannot be consumed immediately without adverse effects, or cannot be safely refrozen; and/or,

- (5) Material is overage upon receipt.

f. Copy - Type Commander

g. Copy - NAVSUP 51, only under conditions listed in paragraph 6000.2 and 6000.3 (manual only). The FSM extract for NAVSUP files will automatically extract and forward with the monthly reports.

h. Copy - NAVSUP 51 (only if DD Form 200 is a result of Prime Vendor recall).

i. Copies - Any additional copies as required by local regulations.

9. POSTING FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS. The DD-200 will only be approved within FSM by the FSO after the survey has been approved/signed by the Commanding Officer or his designated representative. The Subsistence Ledger (NAVSUP Form 335) and the Record of Receipts and Expenditures (NAVSUP Form 367) will be posted as each survey occurs.

6002 EXPENDITURE LOG PROCEDURES (LOSS WITHOUT SURVEY) (NAVSUP FORM 1334)

1. PREPARATION OF THE EXPENDITURE LOG (LOSS WITHOUT SURVEY) (NAVSUP FORM 1334).

a. Preparation. The Expenditure Log (NAVSUP Form 1334) will be used to itemize the types of losses described in para. 6000-3 which occur to material held in end use accounts

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(subsistence appropriation/subhead 17_1453.2241). The NAVSUP Form 1334 will be reviewed weekly by the Food Service Officer.

b. <u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Activity	Name and mailing address of activity.
UIC	Unit identification code of the activity.
Period	The START and THROUGH END dates of the monthly accounting period.
Date	Date the item is being surveyed.
Stock Number	The 13 digit national stock number of the item being surveyed.
Item Name	Nomenclature of the item being surveyed preceded by the food item code.
U/I	Unit of issue.
Qty	Quantity of the item to be surveyed.
Last Receipt Price	Last receipt price of the item being surveyed.
Total Value	Quantity times last receipt price.
Reason for Loss	Reason for the loss.
Food Service Officer	Signature of the Food Service Officer. For automated activities, the Food Service Officer will sign the final report at the end of the monthly accounting period.
Total Money value	Sum of all values at the end of the monthly accounting period/patrol cycle.
Block to the right of the total money value block	Enter the document number consisting of the Julian date of the last day of the monthly accounting period, preceded by 9, and the first food item code.

2. POSTING LOSS WITHOUT SURVEYS. The Subsistence Ledger (NAVSUP Form 335) will be posted as each food item is surveyed and the Record of Receipts and Expenditures (NAVSUP Form 367) will be posted at the end of each monthly accounting period/patrol cycle.

3. DISTRIBUTION OF THE LOSS WITHOUT SURVEY (NAVSUP Form 1334).

- a. Original – Food Service Officer's Accountability File
- b. Copy – NAVSUP 51, when required as outlined in paragraph 6000-2.

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APPOINTMENT AS FINANCIAL LIABILITY OFFICER

(Command Letterhead)

IN REPLY REFER TO:

(serial)

(date)

From: Commanding Officer

To: *(name, rank, SSN of appointee)*

Subj: APPOINTMENT AS FINANCIAL LIABILITY OFFICER

Ref: (a) NAVSUP P-486, para 6001-2

(b) NAVSUP P-486, para 6001-4b

(c) NAVSUP P-486, para 6001-5

1. In accordance with reference (a), you are hereby appointed as the Financial Liability Officer. You will familiarize yourself with references (b) and (c) which explains the duties and responsibilities associated with this appointment.

(signed)

Typed Name of Commanding Officer

Figure 6-1

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FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS FSM VERSION (DD FORM 200) FRONT SIDE

FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS PRIVACY ACT STATEMENT							
AUTHORITY: 10 USC 156; 10 USC 2775; DoD Instruction 7200.10; EO 9597				ROUTINE USES: None.			
PRINCIPAL PURPOSE: To officially report the facts and circumstances supporting the assessment of financial charges for the loss, damage, or destruction of DoD-controlled property. The purpose of soliciting the SSN is for positive identification.				DISCLOSURE: Voluntary; however, refusal to explain the circumstances under which the property was lost, damaged, or destroyed may be considered with other factors in determining if an individual will be held financially liable.			
1. DATE INITIATED (YYMMDD) 001024		2. INQUIRY/INVESTIGATION NUMBER N211181810001		3. DATE LOSS DISCOVERED (YYMMDD) 001024			
4. NATIONAL STOCK NO. 8905-00-753-6568		5. ITEM DESCRIPTION PORK LOIN, BONELESS, R51		6. QUANTITY 353.00 LB		7. UNIT COST 2.4371	8. TOTAL COST 860.30
9. CIRCUMSTANCES UNDER WHICH PROPERTY WAS (X one) <input checked="" type="checkbox"/> LOST <input type="checkbox"/> DAMAGED <input type="checkbox"/> DESTROYED (Attach additional pages, as necessary) On the 21 October the Bulk Storeroom Custodian noted that the bulk storeroom freezer at Naval Station Duarte base galley was not working. An emergency trouble call was immediately placed and Public Works Department determined that it would take 4 days to obtain the parts needed to make the repairs. There was insufficient room to transfer all food items, but the door to the freezer was secured in an effort to maintain temperature. Repairs were completed on 24 October, and the Medical Department determined at that time that 353 pounds of Pork Loin was unfit for human consumption.							
17-1453.2241/000/41118/O/068732/3C/000298/0N2111173110							
10. ACTIONS TAKEN TO CORRECT CIRCUMSTANCES REPORTED IN BLOCK 9 AND PREVENT FUTURE OCCURRENCES (Attach additional pages, as necessary) Onboard stocks of reefer repair parts were checked and verified to ensure all required parts are maintained onboard.							
11. INDIVIDUAL COMPLETING BLOCKS 1 THROUGH 10							
a. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511				b. TYPED NAME (Last, First, Middle Initial) CLINTON, S. A.		c. AUTOVON/DSN NUMBER 564-2292	
				d. SIGNATURE <i>S. A. Clinton</i>		e. DATE SIGNED 28 OCT 00	
12. (X one) <input checked="" type="checkbox"/> RESPONSIBLE OFFICER (PROPERTY RECORD ITEMS) <input type="checkbox"/> REVIEWING AUTHORITY (SUPPLY SYSTEM STOCKS)							
a. NEGLIGENCE OR ABUSE EVIDENT/SUSPECTED (X one) <input type="checkbox"/> (1) Yes <input checked="" type="checkbox"/> (2) No		b. COMMENTS/RECOMMENDATIONS					
c. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511				d. TYPED NAME (Last, First, Middle Initial) WASHINGTON, B. B.		e. AUTOVON/DSN NUMBER 564-2292	
				f. SIGNATURE <i>B. B. Washington</i>		g. DATE SIGNED 28 OCT 00	
13. APPOINTING AUTHORITY							
a. RECOMMENDATION (X one) <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove		b. COMMENTS/RATIONALE				c. FINANCIAL LIABILITY OFFICER APPOINTED (X one) <input type="checkbox"/> (1) Yes <input checked="" type="checkbox"/> (2) No	
d. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511				e. TYPED NAME (Last, First, Middle Initial) SMITH, C. D.		f. AUTOVON/DSN NUMBER 564-2292	
				g. SIGNATURE <i>C. D. Smith</i>		h. DATE SIGNED 28 OCT 00	
14. APPROVING AUTHORITY							
a. ACTION <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove		b. COMMENTS/RATIONALE I informed the chief engineer and the supply officer to ensure that all repair parts were onboard for any further repairs.				c. LEGAL REVIEW COMPLETED IF REQUIRED (X one) <input type="checkbox"/> (1) Yes <input checked="" type="checkbox"/> (2) No	
d. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511				e. TYPED NAME (Last, First, Middle Initial) SMITH, C. D.		f. AUTOVON/DSN NUMBER 564-2292	
				g. SIGNATURE <i>C. D. Smith</i>		h. DATE SIGNED 28 OCT 00	

DD Form 200, FEB 91

Previous editions are obsolete

S/N 0102-LF-011-910

Figure 6-2

NAVSUP P-486 - Food Service Management

FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS
FSM VERSION (DD FORM 200) BACK SIDE

15. FINANCIAL LIABILITY OFFICER			
a. FINDINGS AND RECOMMENDATIONS (Attach additional pages as necessary)			
b. DOLLAR AMOUNT OF LOSS 860.30		c. MONTHLY BASIC PAY 0.00	d. RECOMMENDED FINANCIAL LIABILITY 0.00
e. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511 23511		f. TYPED NAME (Last, First, Middle Initial)	g. AUTOVON/DSN NUMBER
		h. DATE REPORT SUBMITTED TO APPOINTING AUTHORITY (YYMMDD)	i. DATE APPOINTED (YYMMDD)
		j. SIGNATURE	k. DATE SIGNED
16. INDIVIDUAL CHARGED			
a. I HAVE EXAMINED THE FINDINGS AND RECOMMENDATIONS OF THE FINANCIAL LIABILITY OFFICER AND (X one) <input type="checkbox"/> (1) Submit the attached statement of objection <input type="checkbox"/> (2) Do not intend to make such a statement			
b. I HAVE BEEN INFORMED OF MY RIGHT TO LEGAL ADVICE. MY SIGNATURE IS NOT AN ADMISSION OF LIABILITY.			
c. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511 23511		d. TYPED NAME (Last, First, Middle Initial)	e. SOCIAL SECURITY NUMBER
		g. SIGNATURE	h. DATE SIGNED
f. AUTOVON/DSN NUMBER			
17. ACCOUNTABLE OFFICER			
a. DOCUMENT NUMBER(S) USED TO ADJUST PROPERTY RECORD V2111181810001			
b. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511 23511		c. TYPED NAME (Last, First, Middle Initial) ELLIS, W. B.	d. AUTOVON/DSN NUMBER 564-2292
		e. SIGNATURE <i>W.B. Ellis</i>	f. DATE SIGNED 28 OCT 00
DD Form 200 (Back), FEB 91			

Figure 6-2a

NAVSUP P-486 - Food Service Management

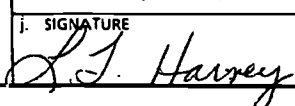
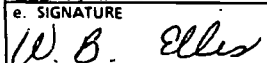
FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS
MANUAL VERSION (DD FORM 200) (FRONT SIDE)

FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS							
PRIVACY ACT STATEMENT							
AUTHORITY: 10 USC 136; 10 USC 2775; DoD Instruction 7200.10; EO 9397.				ROUTINE USES: None.			
PRINCIPAL PURPOSE: To officially report the facts and circumstances supporting the assessment of financial charges for the loss, damage, or destruction of DoD-controlled property. The purpose of soliciting the SSN is for positive identification.				DISCLOSURE: Voluntary; however, refusal to explain the circumstances under which the property was lost, damaged, or destroyed may be considered with other factors in determining if an individual will be held financially liable.			
1. DATE INITIATED (YYMMDD) 001024		2. INQUIRY/INVESTIGATION NUMBER N/A		3. DATE LOSS DISCOVERED (YYMMDD) 001024			
4. NATIONAL STOCK NO. 8905-00-753-6568	5. ITEM DESCRIPTION PORK, LOIN, BONELESS, R51			6. QUANTITY 353.00 LB	7. UNIT COST 2.4371	8. TOTAL COST 860.30	
9. CIRCUMSTANCES UNDER WHICH PROPERTY WAS (X one) (Attach additional pages as necessary)							
				<input type="checkbox"/> LOST	<input checked="" type="checkbox"/> DAMAGED	<input type="checkbox"/> DESTROYED	
On the 21 October the Bulk Storeroom Custodian noted that the bulk storeroom freezer at Naval Station Duarte base galley was not working. An emergency trouble call was immediately placed and Public Works Department determined that it would take 4 days to obtain the parts needed to make the repairs. There was insufficient room to transfer all food items, but the door to the freezer was secured in an effort to maintain temperature. Repairs were completed on 24 October, and the Medical Department determined at that time that 353 pounds of Pork Loin was unfit for human consumption.							
10. ACTIONS TAKEN TO CORRECT CIRCUMSTANCES REPORTED IN BLDCK 9 AND PREVENT FUTURE OCCURRENCES (Attach additional pages as necessary) Onboard stocks of reefer repair parts were checked and verified to ensure all required parts are maintained onboard.							
11. INDIVIDUAL COMPLETING BLOCKS 1 THROUGH 10							
a. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 COMMANDING OFFICER NAVAL STATION FPO-AE 28882-1888			b. TYPED NAME (Last, First, Middle Initial) Clinton, S. A.		c. AUTOVON / DSN NUMBER 564-2292		
			d. SIGNATURE <i>S.A. Clinton</i>		e. DATE SIGNED 28 OCT 00		
12. (X one) <input checked="" type="checkbox"/> RESPONSIBLE OFFICER (PROPERTY RECORD ITEMS)		REVIEWING AUTHORITY (SUPPLY SYSTEM STOCKS)					
a. NEGLIGENCE OR ABUSE EVIDENT/SUSPECTED (X one) <input type="checkbox"/> (1) Yes <input checked="" type="checkbox"/> (2) No		b. COMMENTS/RECOMMENDATIONS					
c. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 COMMANDING OFFICER NAVAL STATION DUARTE			d. TYPED NAME (Last, First, Middle Initial) Washington, B. B.		e. AUTOVON / DSN NUMBER 564-2292		
			f. SIGNATURE <i>B.B. Washington</i>		g. DATE SIGNED 28 OCT 00		
13. APPOINTING AUTHORITY							
a. RECOMMENDATION (X one) <input checked="" type="checkbox"/> (1) Approve <input type="checkbox"/> (2) Disapprove		b. COMMENTS/RATIONALE				c. FINANCIAL LIABILITY OFFICER APPOINTED (X one) <input type="checkbox"/> (1) Yes <input type="checkbox"/> (2) No	
d. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 COMMANDING OFFICER NAVAL STATION DUARTE			e. TYPED NAME (Last, First, Middle Initial) Smith, C. D.		f. AUTOVON / DSN NUMBER 564-2290		
			g. SIGNATURE <i>C.S. Smith</i>		h. DATE SIGNED 28 OCT 00		
14. APPROVING AUTHORITY							
a. ACTION (X one) <input type="checkbox"/> (1) Approve <input type="checkbox"/> (2) Disapprove		b. COMMENTS/RATIONALE I informed the chief engineer and the supply officer to ensure that all repair parts were onboard for any future repairs.				c. LEGAL REVIEW COMPLETED IF REQUIRED (X one) <input type="checkbox"/> (1) Yes <input type="checkbox"/> (2) No	
d. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 COMMANDING OFFICER NAVAL STATION DUARTE FPO-AE 28882-1888			e. TYPED NAME (Last, First, Middle Initial) Smith, C. D.		f. AUTOVON / DSN NUMBER 564-2290		
			g. SIGNATURE <i>C.S. Smith</i>		h. DATE SIGNED 28 OCT 00		
DD Form 200, FEB 91		Previous editions are obsolete.				S/N 0102-LF-011-91C	

Figure 6-3

NAVSUP P-486 - Food Service Management

FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS
MANUAL VERSION (DD FORM 200) (BACK SIDE)

15. FINANCIAL LIABILITY OFFICER			
a. FINDINGS AND RECOMMENDATIONS (Attach additional pages as necessary)			
b. DOLLAR AMOUNT OF LOSS		c. MONTHLY BASIC PAY	d. RECOMMENDED FINANCIAL LIABILITY
e. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 COMMANDING OFFICER NAVAL STATION DUARTE 28882-1888		i. TYPED NAME (Last, First, Middle Initial) Harvey, L. T.	
		g. AUTOVON/DSN NUMBER 564-2297	
		h. DATE REPORT SUBMITTED TO APPOINTING AUTHORITY (YYMMDD)	
		i. DATE APPOINTED (YYMMDD)	
		j. SIGNATURE 	
		k. DATE SIGNED 28 OCT 00	
16. INDIVIDUAL CHARGED			
a. I HAVE EXAMINED THE FINDINGS AND RECOMMENDATIONS OF THE FINANCIAL LIABILITY OFFICER AND (X one)			
<input type="checkbox"/> (1) Submit the attached statement of objection.		<input type="checkbox"/> (2) Do not intend to make such a statement.	
b. I HAVE BEEN INFORMED OF MY RIGHT TO LEGAL ADVICE. MY SIGNATURE IS NOT AN ADMISSION OF LIABILITY.			
c. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code)		d. TYPED NAME (Last, First, Middle Initial)	e. SOCIAL SECURITY NUMBER
		g. SIGNATURE	
f. AUTOVON/DSN NUMBER		h. DATE SIGNED	
17. ACCOUNTABLE OFFICER			
a. DOCUMENT NUMBER(S) USED TO ADJUST PROPERTY RECORD N21111810001			
c. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 COMMANDING OFFICER NAVAL STATION DUARTE 28882-1888		c. TYPED NAME (Last, First, Middle Initial) Ellis, W. B.	
		d. AUTOVON/DSN NUMBER 564-2290	
		e. SIGNATURE 	
		f. DATE SIGNED 28 OCT 00	

1 200 (Back), FEB 91.

Figure 6-3a

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PREPARATION OF THE EXPENDITURE LOG (LOSS WITHOUT SURVEY) (NAVSUP FORM 1334)

*** NAVSUP FORM 1334 ***

F82353201 TIME: 14:45

DATE: 01 JUL 98 PAGE: 1

EXPENDITURE LOG (4442) (Loss without Survey) NAVSUP FORM 1334 (REV. 7-73)		ACTIVITY (Name and Mailing Address) COMMANDING OFFICER NAVAL STATION DUARTE 28882-1888	U.I.C. N21111	PERIOD June 1, 1998 THROUGH June 30, 1998				
DATE	STOCK NUMBER	ITEM NAME	U/I	QTY	LAST RECEIPT PRICE	TOTAL VALUE	REASON FOR LOSS	FOOD SERVICE OFFICER (Signature)
06/02/98	8920-00-125-9441	G20 SPAGHETTI, 10 BX	LB	10.00	0.5064	5.06	BAG RIPPED	APPROVED
06/18/98	8910-01-361-5696	093 MILK, LOWFAT, 1%	GL	5.00	2.2200	11.10	SOUR MILK	APPROVED
06/30/98	8905-00-782-3190	095 PORK FURTERS, 1-2 LB	LB	20.00	1.3900	27.80	NOT RECEIVED	APPROVED
06/30/98	8915-01-088-8749	V03 APPLE EATING, RED, SWEET	LB	10.00	0.5900	5.90	SPOILED	APPROVED
						TOTAL MONEY VALUE: 49.86	EXPENDITURE NO: 81819G20	

Automated activities, the Food Service Officer will sign the final report at the end of the accounting period

Food items are extended at last receipt price

Document number consists of the Julian date of the last day of the accounting period, followed by 9 and the first food item code

I CERTIFY THE FOREGOING TO BE A TRUE STATEMENT OF LOSS WITHOUT SURVEY.
W.B. Ellis
 W. B. ELLIS, LTJG, FOOD SERVICE OFFICER

S/N 0108-LF-505-0601

***** END OF REPORT *****

A-6501

Figure 6-4

PART B: ISSUES TO THE GENERAL MESS

6100 GENERAL

Strict accountability must be exercised over food items at all times to minimize waste and to ensure that items are used for the express purpose intended. Unused food items (unopened cans and cartons), will be returned daily to the issue storeroom.

6101 ISSUE DOCUMENT PREPARATION

1. AT TIME OF REQUEST. The Food Item Request/Issue Document (NAVSUP Form 1282) (Figure 6-5) will be used to request and record issues/returns of food items from the bulk storeroom to/from the general mess galley. The Food Service Officer will establish controls to ensure that each document issued is accounted for. At the time of request, the NAVSUP Form 1282 will be prepared as follows:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Document Number	Assigned using a unique, sequential numbering system. This number is assigned automatically by Food Service Management.
Requisitioned By	Signature, rate and title of watch captain or supervisor of the appropriate food preparation work space.
Date for Consumption	Actual date food items are prepared and consumed. This date is assigned automatically by Food Service Management.
Food Code	Food item code of each item requested taken from NAVSUPNOTE 7330 series (Fixed Price List). Ensure all food items requested are listed in Food Item Code sequence. These Food Item Codes are assigned and listed automatically by Food Service Management.
Description of Material	Description of each food item requested taken from NAVSUPNOTE 7330 series (Fixed Price List). This is automatically completed by Food Service Management.
Quantity Requested	Actual quantity required of each food item to support the menu items on the Food Preparation Worksheet (NAVSUP Form 1090). Food Service Management automatically enters the data for this field.

2. AT TIME OF APPROVAL. After initial preparation of the NAVSUP Form 1282, the senior Culinary Specialist on duty will review the form to ensure the food items requested support the quantity of the menu items on the Food Preparation Worksheet (NAVSUP Form 1090) and that

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all food items requested are listed in Food Item Code order. He/she will then sign the "Approved block" with rate and title and forward the document to the bulk storeroom custodian for issue.

3. AT TIME OF ISSUE. The bulk storeroom custodian will issue the items requested and deliver the items to the watch captain or supervisor of the appropriate food preparation work space. At the time of issue, the bulk storeroom custodian will complete the following blocks on the NAVSUP Form 1282:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Quantity Issued	The quantity actually issued to the watch captain or supervisor of the food preparation work space.
Issued By	The signature, rate and title of the bulk storeroom custodian.
Date	Date food items were issued.
Received By	The signature, rate and title of the watch captain or supervisor of the food preparation work space.
Date	Date food items were received.

The bulk storeroom custodian will maintain the NAVSUP Form 1282 until the end of the day. Unprepared/unused food items remaining in the galley after completion of the day's meal periods will be returned to the bulk storeroom custodian on a daily basis. At the time food items are returned, the bulk storeroom custodian will annotate the NAVSUP Form 1282 as follows:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Quantity Returned	The quantity actually returned to the bulk storeroom custodian.
Quantity Net	The difference between the Quantity Issued and the Quantity Returned. If no food items were returned, the Net Quantity equals the Quantity Issued.
Returned By	The signature, rate and title of the watch captain or supervisor of the food preparation work space that returned the food.
Date	Date food items were returned.
Received By	The signature, rate and title of the bulk storeroom custodian receiving the returned food items.
Date	Date food items were received.

The morning following the date of issue, the bulk storeroom custodian will forward the NAVSUP Form 1282 to the recordskeeper, who will post the issues to the Subsistence Ledgers (NAVSUP Form 335) and the General Mess Control Record (NAVSUP Form 338).

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4. RECORDSKEEPER ENTRIES ON THE NAVSUP FORM 1282. Once the recordskeeper receives the NAVSUP Form 1282 from the bulk storeroom custodian, he/she will post the quantity of the issues to the Subsistence Ledger (NAVSUP Form 335) and the total dollar value of the issues to the General Mess Control Record (NAVSUP Form 338). The NAVSUP Form 1282 will be completed as follows:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Unit Price	FSM will automatically default to the lesser value between the fixed or the most current last receipt price and enter the appropriate unit price. Manual activities will also use the lesser value of the two prices as the unit price. If there is no fixed price established for an item, the most current last receipt price will be used. This will be entered automatically by Food Service Management.
Value	Net Quantity times Unit Price. This will be entered automatically by Food Service Management.
Sheet Total	The sum of all values on the sheet. This will be entered automatically by Food Service Management.
Subtotal	The sum of the sheet total plus any additional sheets. This will be entered automatically by Food Service Management.
Grand Total	This will be entered automatically by Food Service Management.

5. FOOD SERVICE OFFICER CERTIFICATION. The Food Service Officer will review each document and will investigate any apparent discrepancy. Particular attention will be placed on ensuring that:

- a. Each serially numbered original has been received;
- b. All items on the issue documents were required to prepare the menu;
- c. Quantities issued were not in excess of requirements; and,
- d. Each document is properly completed in its entirety.
- e. Compare posted quantities on the smooth NAVSUP Form 1282 to rough NAVSUP Form 1282 before certifying.

Upon completion of this review, the Food Service Officer will annotate the NAVSUP Form 1282 as follows:

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Data Block and Caption

Instructions for Entry

Certification

Insert total number of issue documents in first blank and "General Mess" in the second blank.

Signature/Date

Certification signature/date is only required on the last issue document that shows the grand total dollar value of issues. For automated activities, the Breakout Document Recapitulation, which will contain the Food Service Officer's certification signature, must be printed and attached to the post-daily NAVSUP Form 1282.

6. DOCUMENT DISTRIBUTION. After the NAVSUP Form 1282 has been smoothed (post daily) and certified by the Food Service Officer, all pre-dailies may be discarded.

7. DAILY SUMMARY OF ISSUES TO THE GENERAL MESS. When numerous issue documents are prepared daily to report multiple issues of the same item, efficiency in operations can be improved and administrative effort reduced in posting the stock records by preparing a daily recap of food items issued to the galley. If used, the recaps may be made on either a NAVSUP Form 1282 or NAVSUP Form 1059. The recap document will summarize entries from accountable breakout documents covering issues to various work centers of the general mess. When prices are extended, such recaps will serve as the single source document for posting to NAVSUP Form 335 and NAVSUP Form 338. This recap document may also be used for the required Food Service Officer certification in lieu of certifying individual issue documents. The recap document will not replace individual breakout documents for accountability purposes, but will assist Food Service Officers in their daily operations. Breakout documents will be maintained in the accountability file with the recap as a covering summary form. Action must be taken to ensure that the recap document agrees with total entries on individual forms.

8. EMERGENCY BREAKOUT PROCEDURES. Written local procedures will be developed.

6102 POSTING THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

The quantity of issues for each food item as listed on the issue documents are posted daily to the NAVSUP Form 335 as follows (Figure 6-6):

Data Block and Caption

Instructions for Entry

Month and Day

Month and day the food item was issued for consumption. This will be completed automatically by Food Service Management upon posting the NAVSUP Form 1282.

Issued

Quantity of the food item that was issued. This will be completed automatically by Food Service Management upon posting the NAVSUP Form 1282.

Cumulative Total

The sum of the quantity was issued plus the previous cumulative total. This will be completed automatically by Food Service

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Management upon posting the NAVSUP Form 1282.

On Hand

Enter the difference between the quantity being issued from the previous "On Hand" balance. This will be completed automatically by Food Service Management upon posting the NAVSUP Form 1282.

6103 POSTING THE GENERAL MESS CONTROL RECORD (NAVSUP FORM 338)

1. POSTING DOLLAR VALUE OF DAILY ISSUES. The total dollar value of food items issued for each day are posted daily to the NAVSUP Form 338 as follows (Figure 6-7):

Data Block and Caption

Instructions for Entry

(1) Day of Month

Enter the appropriate day of the month. Completed automatically by Food Service Management.

(16) Daily

Enter the grand total dollar value of issues as indicated on the daily NAVSUP Form 1282

(17) Cumulative Total

Column (16) plus the previous day's column (17). Completed automatically by FSM.

(18) One Ration

Column (16) divided by column (12). Completed automatically by Food Service Management.

2. DETERMINING OVER/UNDER ISSUES (Manual Recordskeeping). Food Service Officers are required to maintain the general mess within the allowed monetary allowance. To determine the over/under issue status of the general mess, the following entries on the NAVSUP Form 338 will be made:

Data Block and Caption

Instructions for Entry

(19) Over/Under Issue

Column (15) minus column (17). Completed automatically by Food Service Management.

When the figure in column (15) is greater, an under issue condition exists and the difference is posted in blue or black ink as a (+) in column (19). When the figure in column (17) is greater, an over issue condition exists and the difference is posted in column (19) preceded by a minus sign.

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3. USE AND RESPONSIBILITIES

a. Food Service Officer. The Food Service Officer will log on Food Service Management weekly at a minimum and check the NAVSUP Form 338 to:

- (1) Ensure that the general mess is operating within the authorized allowance;
- (2) Ensure that posting is accomplished daily. When an over issue exists, immediate action will be taken to determine the cause and, if warranted, take steps to eliminate future over issues.
- (3) Compare total food cost on the NAVSUP Form 338 for the month and the food cost figure on the NAVSUP Form 1359 for the month. Variations of more than 2% warrants further review. It is recommended that this review be done periodically throughout the month.

b. Leading Culinary Specialist. The Leading Culinary Specialist will review the NAVSUP Form 338 on a daily basis use the data available for menu planning, menu revision and adjustment in accordance with the following items:

- (1) Determine the current financial status of the general mess before preparing a menu, especially when planning to use high cost menu items;
- (2) Compare the "Daily (14)" column entries with the "Daily (16)" column entries as a check of the actual cost each day with the authorized cost for the same day; and,
- (3) Relate the actual cost shown in the "One Ration (18)" column to the daily menus to determine the relatively high and low cost menus and use that information in planning future menus and to adjust menus which have resulted in excessively high costs.

6104 MONTHLY SUMMARY OF ISSUES TO THE GENERAL MESS

At the end of the monthly accounting period, a summary of issues to the general mess will be prepared on the current Fixed Price List, NAVSUPNOTE 7330, which is produced and distributed on a monthly basis. This is accomplished once each Subsistence Ledger has been properly closed. The cumulative total of issues as reported on each NAVSUP Form 335 is transcribed on the Fixed Price List and extended at the lesser value between fixed or the most current last receipt price listed (FSM will do this automatically). If no fixed price is listed, the most current last receipt price will be used. When, as a result of an inventory adjustment, a gain from inventory occurs, the quantity and value will be posted as a minus entry (see para. 7103-1c(2)c). See para. 7202 for proper procedures to prepare the summary of issues to the general mess.

6105 MONTHLY SUMMARY OF CREDIT ISSUES

1. General. Credit issues occur when you have more in your storeroom of a particular item or items than you have listed in your "on hand" column of the NAVSUP 335. This is found when you take an inventory. If the inventory adjustments are posted correctly, and as a result of the inventory adjustments your cumulative "total" column on the NAVSUP 335 results in a negative value, then a credit issue has occurred. At the end of an accounting period (month), credit issues will be posted as a minus entry on the summary of issues to the general mess. Credit issues totaling in excess of 1% of the stores consumed are indicative of lax inventory control and action should be taken to preclude any further recurrence.

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2. Guidelines. The following are guidelines for calculating your credit issues:

On your stores consumed report add the total dollar value of all credit issues.

Divide the total value of credit issues by the total value of stores consumed.

The result is your percentage for the accounting period (month).

EXAMPLE: Total credit issues were \$379.00, and total stores consumed were \$85,230.00. $\$379$ divided by $\$85,230.00 = .004$ (i.e., less than one percent) which is within guidelines. However, if in this example the total credit issues were greater than \$852.30, then you would need to tighten your inventory control procedures.

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ISSUES TO THE GENERAL MESS (NAVSUP FORM 1282)

F8314Z001 TIME: 18:13		DATE: 22JUN98								
NAVSUP FORM 1282 DAILY BREAKOUT DOCUMENT		CONTROL NO. 8180-1-3-01-01	GENERAL/BRANCH MESS CODE 0							
ACTIVITY GENERAL MESS		UIC	REPORT GENERATED ON							
MAIN LINE GALLEY (FORE)		N21111	22JUN98 18:13							
REQUISITIONED BY (SIGNATURE, RATE AND TITLE)		DATE FOR CONSUMPTION	APPROVED BY (SIGNATURE, RATE AND TITLE)							
<i>J.B. Martin ms2</i>		06/29/98	<i>Sa. Clinton msc</i>							
FOOD CODE	NSN	NOMENCLATURE	U/I	QUANTITY REQUESTED	QUANTITY ISSUED	QUANTITY RETURNED	TOTAL QUANTITY	UNIT PRICE	VALUE	QUANTITY ON-HAND
SEMI-PERISHABLE (DRY)										
C29	8915001491571	GARLIC, DEHYDRATED, 12 OZ	JR	1				1.7400		
C32	8915005841647	JUICE, APPLE, #3 CYL	CN	4				1.4500		
C38	8915002811809	JUICE, GRAPE, #3 CYL	CN	4				1.4500		
C52	8915002412800	JUICE, ORANGE, #3 CYL	CN	4				1.5300		
C58	8915006342439	JUICE, PINEAPPLE, #3 CYL	CN	4				1.3700		
C73	8915009356629	MUSHROOMS, JUMBO SIZE	CN	1				2.7500		
# D85	8915013734978	TOMATOES, DICED, # 10	CN	0				2.7100		
G10	8920012506557	RICE, PARBOILED, 10 LB, LNG GRAIN, TP 2	BG	3				3.9100		
G22	8920001606165	STARCH, CORN, 1 LB	LB	0				0.5700		
J53	8935002346217	SOUP AND GRAVY BASE, BEEF, #2 1/2	CN	0				1.8700		
K91	8945006160081	SALAD OIL, 1 GAL	CN	0				5.5200		
M06	8950001256333	BAKING POWDER, 12 OR 14 OZ	CN	0				2.0300		
N87	8950010796943	SALT, TABLE, 5 LB	BG	0				1.0200		
P05	8950006165483	THYME, GROUND, 1-2 OZ.	JR	0				0.9400		
P07	8950010793978	VINEGAR, CIDER, 32 OZ	BT	1				0.8500		
ISSUED BY (SIGNATURE, RANK AND TITLE)		DATE	WORKCENTER TOTAL		\$					
RECEIVED BY (SIGNATURE)		DATE								
RETURNED BY (SIGNATURE)		DATE								
RECEIVED BY (SIGNATURE)		DATE								

Figure 6-5

NAVSUP P-486 - Food Service Management

POSTING A GENERAL MESS ISSUE TO THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

F82720001 TIME: 13:1 21111 *** SUBSISTENCE LEDGER (NAVSUP FORM 335) ***

NAVSUP FORM 335 (Rev. 2-78)
S/N 0108-LF-500-3350

SUBSISTENCE LEDGER (4442)

STOCK NO. 8950010793978 ITEM

NAVSUP FORM 335

HIGH LIMIT: 19		EXPENDITURES							19	
LOW LIMIT: 9				RECEIPTS	GENERAL MESS ISSUED	CUM. TOTAL	OTHER	ON HAND	MO.	DAY
LIMIT OF ISSUE: BT		1998	06	01	BBF					
NO. & DAY		06	01		12.00					
*FIXED PRICE		06	01			1.00	1.00			6.00
04/01 0.85		06	01			2.00	3.00			18.00
1998		06	06			1.00	4.00			17.00
NO. & DAY		06	07			1.00	5.00			14.00
*REC'D/P/T PRICE		06	08			1.00	6.00			12.00
BF 1.2766		06	09			1.00	7.00			11.00
06/01 1.3504		06	11			1.00	8.00			10.00
06/16 1.2555		06	11			1.00	9.00			9.00
06/16 1.2660		06	12		12.00					21.00
		06	13			1.00	10.00			20.00
		06	14			1.00	11.00			19.00
		06	16			1.00	12.00			18.00
		06	16			1.00	13.00			17.00
		06	16			1.00	14.00			16.00
		06	17			2.00	16.00			14.00
		06	21		12.00					26.00
		06	25			1.00	17.00			25.00
		06	29			1.00	18.00			24.00

0103-1-3-01-01 | GENERAL/BRANCH MESS CODE 0

REPORT GENERATED ON 01 JUL 98 11:38

APPROVED BY (SIGNATURE, RATE AND TITLE)

CODE	NSN	NOMENCLATURE	U/I	REQUESTED	ISSUED	QUANTITY RETURNED	TOTAL QUANTITY	UNIT PRICE	VALUE	QUANTITY IN-HAND
SEMI-PERISHABLE (DRY)										
C29	8915001491571	GARLIC, DEHYDRATED, 12 OZ	JR	1	1.00		1.00	1.7400	1.74	17.00
C32	8915005841647	JUICE, APPLE, #3 CYL	CM	4	3.00		3.00	1.4500	4.35	12.00
C39	8915002811809	JUICE, GRAPE, #3 CYL	CM	4	3.00		3.00	1.4500	4.35	12.00
C52	8915002412800	JUICE, ORANGE, #3 CYL	CM	4	3.00		3.00	1.3300	3.99	13.00
C58	8915006342439	JUICE, PINEAPPLE, #3 CYL	CM	4	3.00	1.00	2.00	1.3700	2.74	36.00
C73	8915009356629	MUSHROOMS, JUMBO SIZE	CM	1	1.00		1.00	2.7500	2.75	13.00
# 085	8915013734978	TOMATOES, DICED, # 10	CM	0	3.00	1.00	2.00	2.7100	5.42	37.00
G10	8920012506557	RICE, PARBOILED, 10 LB, LRG GRAIN, TP 2	RG	3	10.00		10.00	3.9100	39.10	120.00
G23	8920001606165	STARCH, CORN, 1 LB	LB	0	1.00		1.00	0.5700	0.57	31.00
J53	8920002746217	SOUP AND GRAVY BASE, BEEF, #2 1/2	CM	0	1.00		1.00	1.8700	1.87	13.00
K91	8945006160081	SACKED MILK, 1 GAL	CM	0	1.00		1.00	5.5200	5.52	3.00
N06	8950001256333	BAKING POWDER, 12 OZ	CM	0	1.00		1.00	2.0300	2.03	25.00
N87	89500010796843	SALT, TABLE, 5 LB	CM	0	1.00		1.00	1.0200	1.02	22.00
P05	8950006105483	THYME, GROUND, 1-2 OZ.	JR	0	1.00		1.00	0.9400	0.94	22.00
P07	8950010793978	VINEGAR, CIDER, 32 OZ	BT	1	1.00		1.00	0.8500	0.85	25.00

ISSUED BY (SIGNATURE, RANK AND TITLE) _____ DATE _____ WORKCENTER TOTAL \$177.84

RECEIVED BY (SIGNATURE) _____ DATE _____

RETURNED BY (SIGNATURE) _____ DATE _____

RECEIVED BY (SIGNATURE) _____ DATE _____

NAVSUP FORM 1282

Automatically extended at the lesser value of fixed price or last receipt price

Quantity issued to the General Mess

Figure 6-6

NAVSUP P-486 - Food Service Management

POSTING THE DAILY ISSUES TO THE GENERAL MESS (NAVSUP FORM 1282)
TO THE GENERAL MESS CONTROL RECORD (NAVSUP FORM 338)

F83152001 TIME: 14:08 *** BREAKOUT DOCUMENT RECAPITULATION ***

NAVSUP FORM 1282

DATE: 06/29/98

GENERAL BRANCH MESS	MAIN LINE	SPEED LINE	PICNIC MEAL	EMERGENCY	MESS SUBTOTAL	GALLEY PRODUCED BAKERY PRODUCTS	GRAND TOTAL	SPECIAL MEAL
GENERAL MESS	\$ 309.73				\$ 309.73		\$ 309.73	
GENERAL AND BRANCH MESS TOTAL	\$ 309.73						\$ 309.73	

I CERTIFY THAT THIS DOCUMENT IS A TRUE STATEMENT OF ISSUES TO THE GENERAL MESS.
SIGNATURE W.B. Ellis USN DATE 30 Jun 98

***** END OF REPORT *****

NAVSUP 1282 Recapitulation is Used For Total Daily Food Cost

F84120001 TIME: 20:45 *** GENERAL MESS CONTROL RECORD (NAVSUP FORM 338) ***

GENERAL MESS CONTROL RECORD (4061)
NAVSUP FORM 338 (REV. 11-84)

BDFA 5.38 SUPPLEMENTAL/SPECIAL ALLOWANCES 0.81/0.40 + 0.00 FOR THE PERIOD

FROM (Name of Ship or Station) NAVAL STATION DUARTE COMMANDING OFFICER NAVAL STATION DUARTE UIC N21111

NAVSUP FORM 338

DAY OF MO (1)	MEALS FED - RATIONS IN KIND					RATION CREDIT RIK/CASH SALES		MONETARY ALLOWANCE		FOOD COST					
	B 20% (2)	L 40% (3)	D 40% (5)	N 20/40% (5)	DAILY (6)	DAILY (12)	CUMULATIVE TOTAL (13)	DAILY (14)	CUMULATIVE TOTAL (15)						
BF JUN 24	11	25	2	0	13.00	69	104	102	0	96.20	109	2608	630.02	16575.73	1287.33
AR 25	15	38	1	0	18.60	74	106	123	0	106.40	125	2733	722.50	17298.23	635.89
AR 26	7	23	2	0	11.40	37	130	75	0	89.40	101	2834	583.78	17882.01	1112.55
BD 27	0	4	0	1	2.20	0	74	0	65	59.30	62	2896	383.78	18265.79	37.34
BD 28	0	10	0	0	4.50	0	80	0	71	64.40	69	2965	427.11	18692.90	30.42
AR 29	10	30	0	0	14.00	70	118	121	0	109.60	124	3089	716.72	19409.62	309.73
A 30	26	35	14	0	24.80	71	170	152	0	143.00	168	3257	903.84	20313.46	332.17
TOTALS												3257	903.84	20313.46	

COMMENTS: CREDIT FORMULA 20%40%40% CREDIT FORMULA 45%55% ALLOWANCE 1 - 99 100 - 149

Figure 6-7

PART C: TRANSFERS

6200 TYPES OF TRANSFERS

1. **GENERAL.** There are two types of transfers. A transfer without reimbursement and a transfer with reimbursement. A transfer without reimbursement means the subsistence account has already bought the food and there will be no additional obligation to the subsistence appropriation when the food is transferred. A transfer with reimbursement means there will be a reimbursement to the subsistence appropriation for the food that is being transferred.

2. **TRANSFERS WITHOUT REIMBURSEMENT.** When regularly established supply channels are not available, a request for transfer, vice sale, of food items from one Navy general mess (end user) to another Navy general mess may occur. This includes transfers to ashore/afloat galleys and to approved established messes (i.e., SEABEE DETS, SEALS, and BUDS etc.)

3. **TRANSFERS WITH REIMBURSEMENT.** Transfer of food items to activities that do not utilize the Navy subsistence appropriation, that is, activities that are not Navy general messes using the subsistence appropriation, are treated as transfers with reimbursement. A transfer with reimbursement means that the subsistence appropriation has already purchased the food that is now being transferred to an activity that uses another appropriation. NAVSUP 51 must be notified via email or facsimile prior to a transfer with reimbursement being made.

Transfers with reimbursement should not be confused with sale of bulk food items. Sale of bulk food items involves an exchange of money (i.e., check or cash). Sales of food items will be processed in accordance with para 6300.

4. **TRANSFER-IN/TRANSFER-OUT.** The transfer-out of food items off your stock records and transfer-in of the same food items to your stock records for the sake of correcting erroneous posting or inventory problems is strictly prohibited. This procedure may only be granted with the permission of SUP 51 by letter or email via the TYCOM.

6201 TRANSFER DOCUMENT USED

1. **GENERAL.** The form used for transferring food items with or without reimbursement is the Requisition and Invoice/Shipping Document (DD Form 1149).

6202 DOCUMENT PREPARATION AND DISTRIBUTION FOR TRANSFER WITHOUT REIMBURSEMENT

1. **REQUISITION AND INVOICE/SHIPPING DOCUMENT (DD FORM 1149).**

a. **Requesting Activity.** The Food Services Officer will submit a memorandum (including UIC and activity name) to the issuing activity.

b. **Issuing Activity.** Upon receipt of the DD Form 1149, the Food Service Officer of the issuing activity reviews the on-hand stock levels of the requested food items. If a determination is made that the quantities of the food items can be spared, the Food Service Officer prepares the DD Form 1149 in accordance with para 4201, makes the following additional entries and forwards the document to the bulk storeroom custodian (Figure 6-8).

2. **GENERAL.** Food items, other than boneless meats, may be expended in less than full cases to submarines and small craft that do not have adequate storage facilities. Transfers will

NAVSUP P-486 - Food Service Management

normally be handled in accordance with para. 6201. Transferring activities operating under the manual recordskeeping method may document frequent expenditures of small quantities by the use of a NAVSUP Form 1282 for each delivery. At the end of the month or on departure of the ship supported, a monthly recap of transfers will be prepared and price extended at last receipt price. This recap may be prepared on a NAVSUP Form 1059. An invoice, DD Form 1149, for money value only will be prepared for the total value of items expended. The original and one copy of the money value only invoice and copies of the documents showing the recap of transfers will be furnished to the receiving ship.

Data Block and Caption

Instruction for Entry

b-i

Enter "Approved for Transfer" with transferring Food Service Officer's signature.

Upon receipt of the approved transfer document, the bulk storeroom custodian makes the issue to the receipt inspector of the requesting activity and annotates the DD Form 1149 as follows:

Data Block and Caption

Instruction for Entry

b-i

Enter "Issued by" with bulk storeroom custodian signature and date.

a. Receiving Activity. The receipt inspector of the requesting activity counts the food items being transferred and annotates the DD Form 1149 as follows:

Data Block and Caption

Instruction for Entry

b-i

Enter "Received by" with receipt inspector signature and date.

b. Distribution.

(1) Issuing Activity

(a) Original - to requesting activity

(b) Copy - with requesting activity's receipt inspector's signature in the accountability file

(2) Requesting Activity.

(a) Original - Accountability File

6203 DOCUMENT PREPARATION AND DISTRIBUTION FOR TRANSFER WITH REIMBURSEMENT

1. GENERAL. Transfers of food items that are being turned into stores (DLA or Navy Stock Fund activities) will be transfers with reimbursement. Any transfer of food items to a non-DLA or Navy Stock Fund activity will be handled as a bulk sale in accordance with paras. 6306 and 6307. Situations that preclude reimbursement to the subsistence appropriation by the general mess (end user) at the time of transfer, will require prior approval from NAVSUP 51. This approval may be by way of a phone call to NAVSUP 51 or email to FSM_RETURNS@NAVSUPHQ@NAVY.MIL.

NAVSUP P-486 - Food Service Management

6204 CASE WEIGHT DETERMINATION AND USE OF AVERAGE WEIGHTS, PERISHABLE BOXED MEATS AND CHEESE

1. **GENERAL.** Delay in the loading, discharging and inventory of boxed meats and cheese is decreased by handling these items on an average weight basis. These procedures are primarily for the guidance of activities that may find it practical to inventory and to expend perishable boxed meats and cheese by average weight.
2. **AVERAGE WEIGHT DETERMINATION.** An equitable system for handling boxed meats and cheese on an average net case weight basis depends upon careful separation of stock into lots where the weight differential between the lightest and heaviest cases are within acceptable limits. Judgment will be used in doubtful instances. The average net case weight will be determined for each lot and rounded off to the nearest whole pound.
3. **TRANSFERS AND ISSUES.** Invoices covering transfers by average weight will indicate the number of cases in the lot, the total average weight, and the average net case weight. A separate invoice line will be used for each lot in multiple lot transfers of a particular item.
4. **GAINS AND LOSSES.** Gains and losses, which arise from the receipt of items on an average weight basis, will be absorbed as issues to the general mess.

6205 POSTING THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

All transfers, with or without reimbursement will be posted by quantity to the Subsistence Ledger (NAVSUP Form 335) to the expenditures other column as the transactions occur (Figure 6-9).

6206 POSTING THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

All transfers, with or without reimbursement, will be posted by total money value, to the Record of Receipts and Expenditures (NAVSUP Form 367) as the transactions occur (Figure 6-10).

NAVSUP P-486 - Food Service Management

TRANSFER WITHOUT REIMBURSEMENT (DD FORM 1149)

SHIPPING CONTAINER TALLY ----->>> 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20		SHEET NO. 1		NO. OF SHEETS 1		REQUISITION DATE 06/30/98		REQUISITION NUMBER V12345 9814				
1. FROM USS NEVERSAIL (LPD-5) COMMANDING OFFICER FPD-AE 09999-1233						7. DATE MATERIAL REQUIRED 06/30/98		8. PRIORITY				
2. TO NAVAL STATION QUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511						9. AUTHORITY OR PURPOSE TRANSFER OF PROVISIONS <i>I. M. Miller LTJG</i>			11a. VOUCHER NUMBER AND DATE			
3. SHIP TO - MARK FOR USS NEVERSAIL (LPD-5) FOOD SERVICE OFFICER USS NEVERSAIL (LPD-5) FPD-AE 09999-1233						12. DATE SHIPPED		13. MODE OF SHIPMENT		14. BILL OF LADING NUMBER		
4. APPROPRIATION AND SUBREAD						15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.						
ITEM NO.	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES					TRANS TYPE	PROPERTY ACCT'G ACTIVITY	COUNTRY CODE	COST CODE	AMOUNT 7.60		
(a)	(b)					UNITY OF ISSUE (c)	QUANTITY REQUESTED (d)	SUPPLY ACTION (e)	TYPE CON-TAINER (f)	CON-TAINER NOS. (g)	UNIT PRICE (h)	TOTAL COST (i)
0001	8910006160051, 514, EGG, WHOLE, TABLE TYPE, 10 LB					LB	10.00	10.00			0.7596	7.60
APPROVED BY: <i>W.B. Ellis ENS</i> W. B. ELLIS, ENS, SC, USN						ISSUED BY: <i>B.B. Washington MS2</i> B. B. WASHINGTON, MS2			RECEIVED BY: <i>J.M. Harold MS3</i> T. M. HAROLD, MS3			
16. TRANSPORTATION VIA MATS OR WSTS CHARGEABLE TO						17. SPECIAL HANDLING						
RECA- PITU- LA- TION OF SHIP- MENT	ISSUED BY	TOTAL CONTAINER	TYPE CON-TAINER	DESCRIPTION	TOTAL WEIGHT	TOTAL CUBE	19. CONTAINERS RECEIVED EXCEPT AS NOTED RECEIPT QUANTITIES RECEIVED EXCEPT AS NOTED POSTED	DATE	BY	SHEET TOTAL		
	CHECKED BY							DATE	BY	GRAND TOTAL		
	PACKED BY							DATE	BY	20. RECEIVER'S VOUCHER NO.		
----- TOTAL ----->>>												

DD FORM 1149 (9 - PT)
1 MAR 59

REPLACES EDITION OF 1 MAY 58 WHICH MAY BE USED

S/N 0102-LF-011-1801

Figure 6-8

NAVSUP P-486 - Food Service Management

POSTING A TRANSFER (DD FORM 1149) TO THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

F8272001 TIME: 15:45
USS DUARTE (DDG 90) (V21111)
NAVSUP FORM 335 (Rev. 2-78)
S/N 0102-LF-500-3350

*** SUBSISTENCE LEDGER (NAVSUP FORM 335) ***

NAVSUP FORM 335

PAGE: 2

STOCK NO. 8910006160051 ITEM S14, EGG, WHOLE, TABLE TYPE, 10 LB

NAVSUP FORM 335 (Rev. 2-78)

UNIT OF ISSUE: LB

1998 RECEIPTS			EXPENDITURES				1998 RECEIPTS			EXPENDITURES				
NO. & DAY	REC'D PRT PRICE	NO. & DAY	ISSUED	MESS CLM.	TOTAL	OTHER	ON HAND	NO. & DAY	ISSUED	GENERAL	MESS CLM.	TOTAL	OTHER	ON HAND
06/01	0.95	06/01			650.00		205.00	06/16		30.00		980.00		295.00
06/02		06/02	15.00		665.00		190.00	06/17		30.00		1010.00		265.00
06/02		06/02	15.00		680.00		175.00	06/18		30.00		1040.00		235.00
06/03		06/03	30.00		710.00		145.00	06/19	90.00					325.00
06/06		06/03	15.00		725.00		130.00	06/19		15.00		1055.00		310.00
06/26	0.7596	06/04	30.00		755.00		100.00	06/20		15.00		1070.00		295.00
		06/05	15.00		770.00		85.00	06/21		15.00		1085.00		280.00
		06/06	60.00				145.00	06/24		15.00		1100.00		265.00
		06/06	90.00				235.00	06/25		15.00		1115.00		250.00
		06/07		30.00	800.00		205.00	06/26		30.00		1145.00		220.00
		06/08		15.00	815.00		190.00	06/28		30.00		1175.00		190.00
		06/08		30.00	845.00		160.00	06/30					TR 10.00	180.00
		06/09		15.00	860.00		145.00							
		06/10		15.00	875.00		130.00							
		06/11	30.00				160.00							
		06/11		30.00	905.00		130.00							
		06/12		15.00	920.00		115.00							
		06/12	120.00				225.00							
					935.00		220.00							
					950.00									

Extended at Last Receipt Price

Quantity transferred to another end user

SHIPPING CONTAINER TALLY

REQUISITION AND INVOICE/SHIPPING DOCUMENT

1. FROM USS NEVERSAIL (LPD-5) COMMANDING OFFICER FPO-AR 09999-1233

2. TO NAVAL STATION DUARTE W21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511

3. SHIP TO - MARK FOR USS NEVERSAIL (LPD-5) FOOD SERVICE OFFICER USS NEVERSAIL (LPD-5) FPO-AR 09999-1233

4. APPROPRIATION AND SYMBOL

5. TRANSFER NO.

6. QUANTITY

7. DATE MATERIAL REQUIRED 06/30/98

8. REQUISITION NUMBER 412345-9814

9. AUTHORITY OR PURPOSE TRANSFER OF PROVISIONS

10. SIGNED BY L. M. MILLER, LTJG, SC, DEN

11. VOUCHER NUMBER AND DATE

12. DATE SHIPPED

13. MODE OF SHIPMENT

14. BILL OF LADING NUMBER

15. AIR MOVEMENT DESIGNATION OR PORT REFERENCE NO.

ITEM NO.	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES	QUANTITY	UNIT	AMOUNT	TOTAL COST
0001	8910006160051, S14, EGG, WHOLE, TABLE TYPE, 10 LB	10.00	LB	0.7596	7.60

APPROVED BY: W.B. Ellis, ENS, SC, USN

ISSUED BY: B.B. Washington, MS2

RECEIVED BY: J.M. Harold, MS3

16. TRANSPORTATION VIA MATS OR NESTS CHARGEABLE TO

17. SPECIAL HANDLING

ISSUED BY	CONTAINER	TOTAL	TYPE	CON-TAINER	DESCRIPTION	HEIGHT	CUBE	DATE	BY	SHEET TOTAL
CHECKED BY										7.60
PACKED BY										7.60
TOTAL										7.60

20. RECEIVER'S VOUCHER NO.

DD FORM 1149 (9 - PT) 1 MAR 59 REPLACES EDITION OF 1 MAY 58 WHICH MAY BE USED S/N 0102-LF-011-1801

Figure 6-9

NAVSUP P-486 - Food Service Management

POSTING A TRANSFER (DD FORM 1149) TO THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

FB4600001 TIME: 12:48 *** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) *** DATE: 01 JUL 98 PAGE: 1
 RECORD OF RECEIPTS AND EXPENDITURES (4442)
 NAVSUP FORM 367 (Rev. 1-80) S/N D108-LF-500-3670

RECEIPTS				ACTIVITY							
*1998	No.	Day	SOURCE	DOCUMENT NO.	VALUE	*1998	No.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
	6	1	INVENTORY BROUGHT FORWARD		22,020.7651		6	30	ALL OTHERS (ISSUES+GPBP-RETURNS)		215.5200
	6	1	DOUGHTIES	8091 101 9183	1,169.1729		6	30	SURVEY	8181 0001	860.3000
	6	1	COCA-COLA USA	8091 9970 9226	366.3000		6	30	HARDROOM MESS (ISSUES+GPBP-RETURNS)		164.8100
	6	1	MARVA MAID DAIRY	8091 9046 9207	35.9280		6	30	USS SIRUS		134.2100
	6	3	DOUGHTIES	8093 101 9286	57.3920		6	30	USS NEVERSAIL (LPD-5)	V12345 8181 9814	7.6000
	6	3	MARVA MAID DAIRY	8093 9093 9207	123.3280		6	30	EXPENDITURE WITHOUT SURVEY	8181 9003	49.8600
	6	3	KOTARIDES BAKING	8093 9067 9207	351.4500		6	30	ISSUE TO THE GENERAL MESS		19,953.7296
	6	3	MARVA MAID DAIRY	8093 9091 9207	114.6528		6	30	INVENTORY		56,396.4928
	6	7	DOUGHTIES	8093 101 9286	861.9286		6	30	SUBTOTAL		77,303.0824
	6	7	NSC CHARLESTON	8097 101 9043	498.8000		6	30	PRICE ADJUSTMENT		16.0000
	6	7	DOUGHTIES	8097 102 9079	1,603.0451						16.0000
	6	8	MARVA MAID DAIRY	8098 9091 9207	122.2828						16.0000
	6	9	MARVA MAID DAIRY	8099 9093 9207	1,900.7000						16.0000
	6	10	KOTARIDES BAKING	8100 9067 9207	364.9500						16.0000
	6	14	DOUGHTIES	8099 101 9156	1,760.5755						16.0000
	6	14	NSC CHARLESTON	8104 102 9041	318.4000						16.0000
	6	16	DOUGHTIES	8104 101 9286	873.9577						16.0000
	6	16	MARVA MAID DAIRY	8106 9093 9207	103.4560						16.0000
	6	17	KOTARIDES BAKING	8107 9067 9207	322.2000						16.0000
	6	20	MARVA MAID DAIRY	8110 9093 9207	159.3560						16.0000
	6	20	MARVA MAID DAIRY	8110 9091 9256	143.8656						16.0000
	6	21	DOUGHTIES	8106 101 9119	761.7118						16.0000
	6	22	NSC CHARLESTON	8112 101 9043	389.3700						16.0000

* Receipt Without Charge # Transfer With Reimbursement

NAVSUP FORM 367

28882-1888 U.I.C. N21111

Document number is the UIC of the requesting activity, Julian date of transfer followed by 9 then food item code

Total dollar value of transfer

SHIPPING CONTAINER TALLY

REQUISITION AND INVOICE/SHIPPING DOCUMENT

1. FROM USS NEVERSAIL (LPD-5) COMMANDING OFFICER FPO-AE 09999-1233

2. 10 NAVAL STATION QUARTE W21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511

3. SHIP TO - MARK FOR USS NEVERSAIL (LPD-5) FOOD SERVICE OFFICER USS NEVERSAIL (LPD-5) FPO-AE 09999-1233

4. APPROPRIATION AND SUBHEAD

5. SHEET NO. 1 NO. OF SHEETS 1

6. REQUISITION DATE 06/30/98

7. DATE MATERIAL REQUIRED 06/30/98

8. PRIORITY

9. AUTHORITY OR PURPOSE TRANSFER OF PROVISIONS

10. SHIPMENT I. M. MILLER, LTJG, SC, USN

11. VOUCHER NUMBER AND DATE

12. DATE SHIPPED

13. MODE OF SHIPMENT

14. BILL OF LADING NUMBER

15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.

ITEM NO.	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES	UNIT OF ISSUE (c)	QUANTITY REQUESTED (d)	SUPPLY ACTION (e)	TYPE CONTAINER (f)	UNIT PRICE (g)	TOTAL COST (h)
0001	891006280051, B14, EGG, WHOLE, TABLE TYPE, 10 LB	LB	10.00	10.00		0.7600	7.60

APPROVED BY: W.B. ELLIS, ENS, SC, USN

ISSUED BY: B.B. WASHINGTON, MS2

RECEIVED BY: T.M. HAROLD, MS3

16. TRANSPORTATION VIA RATE OR POSTS CHARGEABLE TO

17. SPECIAL HANDLING

ISSUED BY	TOTAL CONTAINER	TYPE CONTAINER	DESCRIPTION	TOTAL WEIGHT	TOTAL CUBE	CONTAINERS RECEIVED EXCEPT AS NOTED	DATE	BY	SHEET TOTAL
CHECKED BY						QUANTITIES RECEIVED EXCEPT AS NOTED	DATE	BY	GRAND TOTAL 7.60
PACKED BY						POSTED	DATE	BY	20. RECEIVER'S VOUCHER NO.

DD FORM 1149 (9 - PT) 1 MAR 59 REPLACES EDITION OF 1 MAY 58 WHICH MAY BE USED S/N D102-LF-011-1801

Figure 6-10

PART D: SALE OF SUBSISTENCE (BULK SALES)

6300 SALES TO AUTHORIZED MESSES AND ACTIVITIES

1. GENERAL. When prescribed conditions are met and such sales will not overly deplete the stocks available for issue to the general mess, food items may be sold to the categories listed in Appendix G. Written approval from the Commanding Officer is required for all sales of subsistence items (see sample letters in Appendix B). The dollar value of all sales of bulk subsistence will be reported on the Bulk Sales line under the "Cash Statement" section on the monthly General Mess Summary Document, NAVSUP Form 1359.

6301 SALES TO AFLOAT PRIVATE MESSES, SATELLITE MESSES OR OTHER SALES

1. GENERAL. Upon approval by the Supply Officer, food items may be sold directly from the general mess to a private mess (see sample letter in Appendix B).

2. OFFICERS/CHIEF PETTY OFFICERS SUBSISTING FROM THE GENERAL MESS

When the officers or chief petty officers subsist from the general mess their satellite/private mess will prepare the same menu as the general mess. If they prefer not to prepare the same menu that day then they will pick up cooked food from the general mess galley. General mess breakouts such as raw food products that are broken out for the satellite/private mess will be issued to them on a daily basis. A NAVSUP 1090, Food Preparation Worksheet and NAVSUP 1282, Daily Breakout Document will be prepared by the satellite/private mess Leading Culinary Specialist on a daily basis with all menu items to be broken out identical to the general mess standard menu. As far as food preparation in the satellite mess/private mess the mess supervisor can make the decision to prepare a substitute menu item, i.e., from ground beef or chicken ONLY if the general mess is serving ground beef and chicken on that particular day. Under no circumstances will the satellite/private mess serve a different menu than the standard general mess menu. If additional food i.e., taco bar ingredients and beverage items i.e., BIB's, soda products are desired by the satellite/private messes and are not on the standard general mess menu for that particular day those items will be purchased separately in the form of a bulk sale (IAW para 6300). The use of subsistence appropriation funds (SIK Account) to defray the cost of these additional food items is not authorized. The establishment of a satellite/private mess for the purpose of drawing supplemental food items in no way restricts the sale of meals to individuals authorized to eat in the general mess.

6302 PRIVATE MESS SALES DOCUMENT PREPARATION AND DISTRIBUTION

1. AT TIME OF REQUEST. The sales document used for the sale of subsistence items from the general mess to an authorized private mess is a Food Item Request/Issue Document (NAVSUP Form 1282). The NAVSUP Form 1282 will be signed by the private mess manager, treasurer, or his authorized representative. If a person other than the private mess manager or treasurer is authorized to sign requests, such authority will be furnished to the Food Service Officer in writing (see sample letter in Appendix B). The authorized representative of the private mess will prepare the NAVSUP Form 1282 as follows (Figure 6-11):

NAVSUP P-486 - Food Service Management

Data Block and Caption

Instructions for Entry

Document Number

Assigned using a unique, sequential numbering system. This number is assigned automatically by Food Service Management.

Requisitioned By

Signature, date and title of private mess manager, treasurer or their authorized representative.

Date for Consumption

Date food items are required. This is entered automatically by Food Service Management.

Food Code

Food item code of each item requested taken from NAVSUPNOTE 7330 series (Fixed Price List). Ensure all food items requested are listed in Food Item Code order. This is entered automatically by Food Service Management.

Description of Material

Description of each food item requested taken from NAVSUPNOTE 7330 series (Fixed Price List). This is entered automatically by Food Service Management.

Quantity Requested

Actual quantity required of each food item.

2. AT TIME OF APPROVAL. After initial preparation of the NAVSUP Form 1282, and after having been properly signed by the private mess manager, treasurer, or their authorized representative, the document will be forwarded to the Food Service Officer or his/her designated representative for approval. If the general mess has sufficient quantities of the requested food items, the Food Service Officer or his/her designated representative will then sign the "Approved Block" with rate and title and forward the document to the bulk storeroom custodian for issue.

3. AT TIME OF ISSUE. The bulk storeroom custodian will issue the items requested to the appropriate private mess. At the time of issue, the bulk storeroom custodian will complete the following blocks on the NAVSUP Form 1282:

Data Block and Caption

Instructions for Entry

Quantity Issued

The quantity actually issued should be entered in this block.

Issued By

The signature, rate and title of the bulk storeroom custodian.

Date

Date food items were issued.

Received By

The signature, rate and title of the appropriate private mess designee.

Date

Date food items were received.

NAVSUP P-486 - Food Service Management

After the requested food items are issued to the appropriate private mess, the bulk storeroom custodian will forward the NAVSUP Form 1282 to the recordskeeper, who will post the issues to the Subsistence Ledger (NAVSUP Form 335).

4. RECORDSKEEPER ENTRIES ON THE NAVSUP FORM 1282. Once the recordskeeper receives the NAVSUP Form 1282 from the bulk storeroom custodian, he/she will post the quantity of the issues to the Subsistence Ledger (NAVSUP Form 335) in the other column, and extend using last receipt price on the NAVSUP Form 1282.

5. FOOD SERVICE OFFICER CERTIFICATION. The Food Service Officer will review each document and will investigate any apparent discrepancy. Particular attention will be placed on ensuring that each serially numbered original has been received, and each document is properly completed in its entirety.

Upon completion of this review, the Food Service Officer will annotate the NAVSUP Form 1282 as follows:

Data Block and Caption

Instructions for Entry

Certification

Insert total number of issue documents in first blank and the name of the appropriate mess in the second blank (manual).

Signature/Date

Certification signature/date is only required on the last issue document that shows the grand total dollar value of issues.

6. DOCUMENT DISTRIBUTION. After the NAVSUP Form 1282 has been completed, it will be distributed as follows:

- a. Original - Accountability File pending preparation of the billing document; and,
- b. Copy - Signed duplicate to the appropriate mess treasurer.

6303 POSTING AFLOAT PRIVATE MESS SALES TO THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

All afloat private mess sales will be posted by quantity to the Subsistence Ledger (NAVSUP Form 335) as the transactions occur as follows (Figure 6-12): (For automated activities, the NAVSUP Form 335 is automatically posted when the NAVSUP Form 1282 is smoothed)

Data Block and Caption

Instruction for Entry

Month & Day

Enter the day the issue occurred.

Expenditures (other)

Enter the quantity of the food item that is being issued. To differentiate sales quantities from other types of expenditures, precede the number that is being transferred with a unique letter for the appropriate mess (i.e., "W" for Wardroom Mess, "C" for CPO Mess, etc.)

On Hand

Enter the difference between the quantity being issued from the previous "On Hand" balance.

NAVSUP P-486 - Food Service Management

6304 BILLING, COLLECTION AND RECORDS POSTING FOR AFLOAT PRIVATE MESS SALES OR OTHER SALES

1. **BILLING.** On or before the 5th day of each month, the Food Service Officer or his/her representative will notify each private mess, in writing, of the amount due for food items issued to the private mess during the previous month using the sample in Figure 6-14 or Automated Food Service Management Billing Statement. The billing document will equal the total of all NAVSUP Form 1282 documents. For automated activities, the DD 1149 is utilized as a billing document. This document will list all NAVSUP 1282 serial numbers and the total value of food items sold.
2. **COLLECTION.** Within 15 days following the month in which the items were purchased, the private mess treasurer will pay the amount due to the Food Service Officer and will obtain a signature for receipt of the cash in a Cash Receipt Book (NAVSUP Form 470) (Figure 2-9). Receipt, handling and security of funds will be in accordance with para. 2202. The total dollar value of sales of subsistence will be reported on the Bulk Sales line of the monthly General Mess Summary Document (NAVSUP Form 1359) in accordance with para. 7011-3.
3. **RECORDS POSTING.** The NAVSUP Form 367 is posted automatically for activities using Food Service Management. At the end of each month, a copy of the billing document will be used to post the NAVSUP Form 367 as follows (Figure 6-15):

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Month & Day	Enter the last day of the month in which the sale occurred. This is entered automatically by Food Service Management.
Activity/Purpose	Enter name of the private mess. This is entered automatically by Food Service Management.
Document Number	Leave Blank.
Value	Enter the total dollar value of the billing document that was prepared by the Food Service Officer and provided to the appropriate private mess less uncollected amounts from previous months as shown on NAVSUP Form 1359. This is entered automatically by Food Service Management.

6305 OTHER SALES

1. **DOCUMENTS USED.** The document used for requesting sales from the general mess by other activities authorized to purchase subsistence items in accordance with Appendix G will be the Requisition and Invoice/Shipping Document (DD Form 1149), or NAVSUP Form 1282, Standard Form 1080, and DD Form 1131. Multiple food item requests may be initially requested on a Food Item/Issue Document (NAVSUP Form 1282) using the same procedures as those outlined in para. 6302. At the end of the month a money value only DD Form 1149 will be generated.
2. **SALE PRICES.** The sale price of food items will be the last receipt unit price.

NAVSUP P-486 - Food Service Management

3. SHIP STORE SALES. It is highly recommended that sales to the ships store from the General Mess should be limited and done in emergency situations only. If sales are necessary the purchases may include single serving size items only. All sales will be documented on the NAVSUP 1149 and should be recorded as a transfer with reimbursement.

6306 POSTING OTHER SALES TO THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

All sales will be posted by quantity to the Subsistence Ledger (NAVSUP Form 335) as the transactions occur as follows (Figure 6-16). For automated activities, the NAVSUP Form 335 is automatically posted by Food Service Management when issue documents are smoothed.

6307 POSTING OTHER SALES TO THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

As each sale occurs, a copy of the billing document will be used to post the NAVSUP Form 367 as follows (Figure 6-17). For automated activities, the NAVSUP Form 367 is automatically posted by Food Service Management when issue and sales documents are smoothed.

6308 BILLING OF OTHER SALES

1. BILLING. The billing document used for other sales is the Requisition and Invoice/Shipping Document (DD Form 1149). When the DD Form 1149 is used as a summary, money value only document, Food Service Officers will ensure that the billing document equals the total of all NAVSUP Form 1282 documents documenting daily sales to the mess/activity that is maintained in the Food Service Officer's accountability file. Provide completed billing documents to the activity the food items are being sold to.

6309 COLLECTION OF OTHER SALES

1. At the time of the sale, payment may be made by cash, check (which will be treated as cash), or a voucher transferring funds from a valid appropriation of the ordering activity to the subsistence appropriation.

a. The total dollar value of sales of subsistence will be reported on the Bulk Sales line of the monthly General Mess Summary Document (NAVSUP Form 1359) in accordance with para. 7011-3.

b. Payment by Voucher. Documents that maybe used to transfer funds from one accounting classification to another are as follows:

- (1) Voucher for Cash Collection (DD Form 1131);
- (2) Voucher for Transfer Between Appropriation and/or Funds (Standard Form 1080).

Examples of these documents are provided in Figures 6-17 and 6-18.

c. Special Recording of Sales by Voucher. A sale of food by voucher transfer between appropriations will not result in a cash deposit with the disbursing office. In order to balance the "Cash Statement" at the end of each month, the total dollar value of other sales using a transfer of accounting classification document will be recorded on the Other Sales of Meals line of the monthly General Mess Summary Document (NAVSUP Form 1359) in accordance with para.

NAVSUP P-486 - Food Service Management

7011-3.

2. Document Distribution. Distribution of voucher (DD Form 1131 and SF 1080) is as follows:
 - a. Original – disbursing officer
 - b. Copy – NAVSUP 51

**SALE TO A PRIVATE MESS
FOOD ITEM REQUEST/ISSUE DOCUMENT (NAVSUP FORM 1282)**

F823152Z1 TIME: 18:27		*** NAVSUP FORM 1282 ***	DATE: 28JUN98 PAGE: 1					
FOOD ITEM REQUEST/ISSUE DOCUMENT (4400) NAVSUP FORM 1282 (REV 5-82)		DOCUMENT NO. 03001						
REQUISITIONED BY (SIGNATURE, RATE AND TITLE) <i>K.R. Smith ms³</i>		DATE FOR ISSUE 06/30/98	GAINED DAY []					
		APPROVED BY (SIGNATURE, RATE AND TITLE) <i>P.C. Thomas ENS</i>						
FOOD CODE	DESCRIPTION OF MATERIAL	U/I	QUANTITY REQUESTED	QUANTITY ISSUED	QUANTITY RETURNED	NET	UNIT PRICE	VALUE
H22	SUGAR, REFINED GRAN. 5LB BG TP2	BG		2		2	2.2000	\$ 4.40
J76	CREAMER, NONDAIRY, 50/100 PG	HD		2		2	1.8357	\$ 3.67
P29	COFFEE, ROASTED, 20 LB CAN	CN		2		2	69.7988	\$ 139.60
P31	TEA, BLACK, 100 BAGS	BX		2		2	1.5700	\$ 3.14
ISSUED BY (SIGNATURE, RANK AND TITLE) <i>B.B. Washington ms²</i>		DATE 6-30-98	SHEET TOTAL					\$ 150.81
RECEIVED BY (SIGNATURE) <i>K.R. Smith ms³</i>		DATE 6-30-98	SUBTOTAL					\$ 150.81
RETURNED BY (SIGNATURE)		Extended at last receipt price		BAKERY PROD. (-)				
RECEIVED BY (SIGNATURE)				GRAND TOTAL				\$ 150.81
I CERTIFY THAT THIS DOCUMENT IS A TRUE STATEMENT OF ISSUES TO WARROOM MESS								
SIGNATURE <i>W.B. Ellis LTJG</i>		DATE 6-30-98						

Figure 6-11

NAVSUP P-486 - Food Service Management

POSTING A PRIVATE MESS SALE TO THE
SUBSISTENCE LEDGER (NAVSUP FORM 335)

F82315221 TIME: 18:27 *** NAVSUP FORM 1282 *** DATE: 28JUN98 PAGE: 1

FOOD ITEM REQUEST/ISSUE DOCUMENT (4400)
NAVSUP FORM 1282 (REV 5-82)

NAVSUP FORM 1282

DOCUMENT NO. 03001

REQUISITIONED BY (SIGNATURE, RATE AND TITLE) *K.R. Smith ms³* DATE FOR ISSUE 06/30/98 GAINED DAY [] APPROVED BY (SIGNATURE, RATE AND TITLE) *P.C. Thomas ens*

FOOD CODE	DESCRIPTION OF MATERIAL	U/1	QUANTITY REQUESTED	QUANTITY ISSUED	QUANTITY RETURNED	NET	UNIT PRICE	VALUE
H22	SUGAR, REFINED GRAN. 5LB BG TP2	BG		2		2	2.2000	\$ 4.40
J76	CREAMER, NONDAIRY, 50/100 PG	HD		2		2	1.8357	\$ 3.67
P29	COFFEE, ROASTED, 20 LB CAN	CN		2		2	69.7988	\$ 139.60
P31	TEA, BLACK, 100 BAGS	BX		2		2	1.5700	\$ 3.14

ISSUED BY (SIGNATURE, RANK AND TITLE) *B.B. Washington ms²* DATE 6-30-98 SHEET TOTAL \$ 150.81

RECEIVED BY (SIGNATURE) *K.R. Smith ms³* DATE 6-30-98 SUBTOTAL \$ 150.81

RETURNED BY (SIGNATURE) DATE BAKERY PROD. (-)

RECEIVED BY (SIGNATURE) DATE GRAND TOTAL \$ 150.81

I CERTIFY THAT THIS DOCUMENT IS A TRUE STATEMENT OF ISSUES TO WARRROOM MESS

SIGNATURE *W.B. Ellis LTB* DATE 6-30-98

F82720001 TIME: 18:27 *** SUBSISTENCE LEDGER (NAVSUP FORM 335) *** DATE: 01 JUL 98 PAGE: 1

USS QUARTER (000 90) (V2)

NAVSUP FORM 335 (REV 5-82)
S/N 0108-LF-500-3350

Subsistence Ledger (4442)

8955002865372 ITEM P29, C

Quantity issued to private mess

Extended using last receipt price

UNIT OF ISSUE: CN		1998		EXPENDITURES				EXPENDITURES					
MO.	DAY	RECEIPTS	GENERAL MESS ISSUED	CUM. TOTAL	OTHER	ON HAND	NO.	DAY	RECEIPTS	GENERAL MESS ISSUED	CUM. TOTAL	OTHER	ON HAND
1998	06	01				3.00							
	06	02	BBF	1.00	1.00	2.00							
MO. & DAY	*FIXED PRICE					1.00							
04/01	86.24			1.00	2.00	1.00							
1998	06	05	2.00			3.00							
	06	23		1.00	3.00	2.00							
MO. & DAY	*REC/P PRICE					4.00							
BF	69.7988					2.00							
		06	30			2.00							

NAVSUP FORM 335

* Use to extend issues to General Mess. # Use to extend inventory and to price sales and transfers.
ISSUED CODES: 1 - 9 = BRANCH MESS CODE
OTHER CODES: LW = LOSS WITHOUT SURVEY; RJ = RETURN OF ISSUE FROM PRIVATE MESS; SV = SURVEY; TR = TRANSFER OUT; TI = TRANSFER IN; SM = SPECIAL MEAL
***** END OF REPORT *****

Figure 6-12

NAVSUP P-486 - Food Service Management

STATEMENT ON THE SALE OF SUBSISTENCE ITEMS
FROM THE GENERAL MESS TO THE WARDROOM MESS

(command letterhead)

IN REPLY REFER TO:
(date)

MEMORANDUM

From: Food Service Officer

To: Wardroom Mess Treasurer

Subj: STATEMENT ON THE SALE OF SUBSISTENCE ITEMS FROM THE GENERAL MESS TO THE
WARDROOM MESS

Ref: (a) NAVSUP P-486, para. 6305-1

1. In accordance with reference (a), I hereby certify that subsistence items in the amount of \$_____ were sold to the Wardroom Mess during the month of _____.

2. Sales were made on the documents listed below:

PROVISIONS

Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Total	\$
GRAND TOTAL	\$ _____

GPBP

Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Document #	amount
Total	\$

(signed)

Food Service Officer Name/Rank

Figure 6-13

NAVSUP P-486 - Food Service Management

POSTING PRIVATE MESS SALES TO THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

16282001 TIME: 12:47 *** BILLING REPORT (DD FORM 1149) *** DATE: 01 JUL98 PAGE: 1

REQUISITION AND INVOICE/SHIPPING DOCUMENT

1. FROM: FOOD SERVICE OFFICER NAVAL STATION QUARTE

2. TO: MESS TREASURER MARDROOM MESS

3. SHIP TO - MARK FOR: MESS TREASURER

7. DATE MATERIAL REQUIRED: 06/30/98

8. PRIORITY:

9. AUTHORITY OR PURPOSE: NAVSUP P 486

11. VOUCHER NUMBER AND DATE:

12. DATE SHIPPED:

13. MODE OF SHIPMENT:

14. BILL OF LADING NUMBER:

15. AIN MOVEMENT DESTINATION OR POY REFERENCE NO.:

ITEM NO.	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES	UNIT OF ISSUE	QUANTITY REQUESTED	COUNTRY	PROPERTY ACTION	TYPE CO-PARTNER	COST CODE	AMOUNT
I CERTIFY THAT THE FOOD ITEMS IN THE AMOUNT OF \$ 164.81 WERE SOLD TO THE MARDROOM MESS. THE ABOVE TOTAL INCLUDES SUBSISTENCE ITEMS IN THE AMOUNT OF \$ 164.81 AND GALLEY PRODUCED BAKERY PRODUCTS IN THE AMOUNT OF \$ 0.00. SEE ATTACHED SHEET FOR ISSUE DOCUMENT NUMBERS. W.B. Ellis W. B. ELLIS LTJG LTJG								

16. ISSUED BY: RECAPITULATION OF SHIPMENT

17. SPECIAL MARKING:

19. CONTAINERS RECEIVED EXCEPT AS NOTED

20. KEYS:

DD FORM 1149 (9 - PT) 1 MAR 50 REPLACES EDITION OF 1 MAY 50 WHICH MAY BE USED 8/N D102-LF-011-1801

FSM generated DD Form 1149

16282002 TIME: 12:47 *** BILLING REPORT (DD FORM 1149) *** DATE: 01 JUL98 PAGE: 2

REQUISITION AND INVOICE/SHIPPING DOCUMENT

10. MESS TREASURER: MARDROOM MESS

11. SHEET NO.: 2

12. NO. OF SHEETS: 2

13. REQUISITION DATE: 06/30/98

14. REQUISITION NUMBER:

15. ISSUE DOCUMENT NUMBERS: 03001 164.81

16. RETURN OF ISSUE DOCUMENT NUMBERS:

17. GALLEY PRODUCED BAKERY PRODUCTS DOCUMENT NUMBERS:

Food Service Management posts total dollar value of sales to private mess as of the last day of the month.

RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) *** DATE: 01 JUL98 PAGE: 1

ACTIVITY NO.	DAY	ACTIVITY PURPOSE	DOCUMENT NO.	VALUE
6	30	ALL OTHERS (ISSUES+GPRP-RETURNS)		215,5200
6	30	SURVEY		860,3000
6	30	MARDROOM MESS (ISSUES+GPRP-RETURNS)		164,8100
6	30	USS SIRBUS		134,2100
6	30	USS NEVERASKA (LPD-5)	112345 8101 9914	7,6000
6	30	EXPENDITURE WITHOUT SURVEY	8101 9903	49,6600
6	30	ISSUES TO THE GENERAL MESS		19,953,7296
6	30	INVENTORY		56,396,4928
6	30	SUBTOTAL		77,782,8324
6	30	PRICE ADJUSTMENT		-2,092,6486
6	30	TOTAL		75,690,2558

NAVSUP FORM 367

* Receipt Without Charge # Transfer With Reimbursement

Figure 6-14

NAVSUP P-486 - Food Service Management

POSTING OTHER SALES TO THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

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

1. FROM (Name of activity requesting the food items)
Food Service Officer
NAVAL STATION DUARTE

2. TO (Name of activity receiving the food items requested)

3. SHIP TO - MARK FOR

4. APPROPRIATION AND SUBHEAD

5. REQUISITION DATE: 06/30/98

6. REQUISITION NUMBER

7. DATE MATERIAL REQUIRED: 06/30/98

8. PRIORITY

9. AUTHORITY OR PURPOSE

10. SIGNATURE: T. M. HAROLD MS3

11. VOUCHER NUMBER AND DATE

12. DATE SHIPPED

13. MODE OF SHIPMENT

14. BILL OF LADING NUMBER

15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.

ITEM NO.	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES	UNIT OF ISSUE (c)	QUANTITY REQUESTED (d)	SUPPLY ACTION (e)	TYPE CONTAINER (f)	COST CODE (g)	UNIT PRICE (h)	TOTAL COST (i)
0001	8PUS001287914, A09, CLAMS, MINCED, 49 OR 51 OZ	CH	10.00	10.00			4.3577	43.58
0002	8P15002050938, C56, JUICE, PINEAPPLE, 5 1/2 - 6 OZ	CH	12.00	12.00			0.2954	3.54
0003	8P1501279772, D60, PUMPKIN, #2 1/2	CH	6.00	6.00			1.5192	9.12
0004	8P2DC12263360, G15, RICE, LONG GRAIN & WILD RICE 36 OZ	8X	5.00	5.00			4.1800	20.90
0005	8P1DD06160051, S14, EGG, WHOLE, TABLE TYPE, 10 LB	LB	10.00	10.00			0.7596	7.60
0006	8P45006160091, Y56, SHORTENING COMPOUND, GEN. PURP. 50 LB	8X	2.00	2.00			4.6870	49.37

16. TRANSPORTATION VIA NAVY'S OR NAVY'S CHARGEABLE TO

17. SPECIAL HANDLING

18. ISSUED BY

19. CONTAINERS RECEIVED EXCEPT AS NOTED

20. QUANTITIES RECEIVED EXCEPT AS NOTED

21. POSTED

22. GRAND TOTAL: 134.21

DD FORM 1149 (9 - PT) 1 MAR 59

*** SUBSISTENCE LEDGER (NAVSUP FORM 335) ***

DATE: 01 JUN 98 PAGE: 2

NAVSUP FORM 335 (Rev. 2-78)

SUBSISTENCE LEDGER (4442)

8910006160051

EXPENDITURES				RECEIPTS			
NO. & DAY	REC. PRICE	CLM. TOTAL	OTHER	NO. & DAY	ISSUED	CLM. TOTAL	OTHER
04/01	0.99	15.00	650.00	06 16	30.00	980.00	
04/01	0.99	15.00	680.00	06 17	30.00	1010.00	
04/01	0.99	30.00	710.00	06 18	30.00	1040.00	
04/26	0.7596	15.00	725.00	06 19	90.00	1095.00	
04/26	0.7596	30.00	755.00	06 19	15.00	1055.00	
04/26	0.7596	15.00	770.00	06 20	15.00	1070.00	
04/26	0.7596	60.00	830.00	06 21	15.00	1085.00	
04/26	0.7596	90.00	920.00	06 24	15.00	1100.00	
04/26	0.7596	30.00	950.00	06 25	15.00	1115.00	
04/26	0.7596	15.00	965.00	06 26	30.00	1145.00	
04/26	0.7596	15.00	980.00	06 28	30.00	1175.00	
04/26	0.7596	30.00	1010.00	06 30			10.00
04/26	0.7596	15.00	1025.00	06 30			01H 10.00
04/26	0.7596	120.00	1145.00				
04/26	0.7596	15.00	1160.00				
04/26	0.7596	15.00	1175.00				
04/26	0.7596	15.00	1190.00				
04/26	0.7596	15.00	1205.00				
04/26	0.7596	15.00	1220.00				
04/26	0.7596	15.00	1235.00				
04/26	0.7596	15.00	1250.00				
04/26	0.7596	15.00	1265.00				
04/26	0.7596	15.00	1280.00				
04/26	0.7596	15.00	1295.00				
04/26	0.7596	15.00	1310.00				
04/26	0.7596	15.00	1325.00				
04/26	0.7596	15.00	1340.00				
04/26	0.7596	15.00	1355.00				
04/26	0.7596	15.00	1370.00				
04/26	0.7596	15.00	1385.00				
04/26	0.7596	15.00	1400.00				
04/26	0.7596	15.00	1415.00				
04/26	0.7596	15.00	1430.00				
04/26	0.7596	15.00	1445.00				
04/26	0.7596	15.00	1460.00				
04/26	0.7596	15.00	1475.00				
04/26	0.7596	15.00	1490.00				
04/26	0.7596	15.00	1505.00				
04/26	0.7596	15.00	1520.00				
04/26	0.7596	15.00	1535.00				
04/26	0.7596	15.00	1550.00				
04/26	0.7596	15.00	1565.00				
04/26	0.7596	15.00	1580.00				
04/26	0.7596	15.00	1595.00				
04/26	0.7596	15.00	1610.00				
04/26	0.7596	15.00	1625.00				
04/26	0.7596	15.00	1640.00				
04/26	0.7596	15.00	1655.00				
04/26	0.7596	15.00	1670.00				
04/26	0.7596	15.00	1685.00				
04/26	0.7596	15.00	1700.00				

Figure 6-15

NAVSUP P-486 - Food Service Management

POSTING OTHER SALES TO THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

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										SHEET NO. 1	NO. OF SHEETS 1	5. REQUISITION DATE 06/30/98	6. REQUISITION NUMBER
1. FROM (Name of activity requesting the food items) Food Service Officer NAVAL STATION DUARTE										7. DATE MATERIAL REQUIRED 06/30/98		8. PRIORITY	
2. TO Food Service Officer NAVAL STATION DUARTE										9. AUTHORITY OR PURPOSE		10. SIGNATURE	
3. SHIP TO - MARK FOR (Name of activity receiving the food items requested)										11. DATE SHIPPED		12. MODE OF SHIPMENT	
4. APPROPRIATION AND SUBREAD										13. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.		14. BILL OF LADING NUMBER	
TYPER NO.	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES	UNIT OF ISSUE (c)	QUANTITY REQUESTED (d)	SUPPLY ACTION (e)	TYPE CONTAINER (f)	COST CODE	UNIT PRICE (h)	TOTAL COST (i)					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
0001	895001227014, ADP, CLAMS, MINCED, 4 1/2 OZ	CN	10.00	10.00			4.367	43.67					
0002	8915002050938, C56, JUICE, PINEAPPLE, 3 1/2 - 6 OZ	CN	12.00	12.00			0.3954	4.74					
0003	8915001220772, 000, PUMPKIN, #2 1/2	BN	6.00	6.00			1.5102	9.06					
0004	8920012263340, 019, RICE, LONG GRAIN & WILD RICE 36 OZ	BN	5.00	5.00			6.3000	31.50					
0005	8916000160051, 516, EGG, WHOLE, TABLE TYPE, 10 LB	LB	10.00	10.00			0.7306	7.31					
0006	8945000160091, 126, SHORTENING COMPOUND, GEN. PURP. 50 LB	BN	2.00	2.00			24.6870	49.37					
<i>W.B. ELLIS ENS</i> W. B. ELLIS, ENS, SC, USN										<i>B.B. Washington</i> B. B. WASHINGTON, MS2		<i>J.M. Harold</i> T. M. HAROLD, MS3	
16. TRANSPORTATION VIA MATRONS CHARGEABLE TO										17. ISSUED BY		18. CHECKED BY	
										TOTAL CONTAINER		TYPE CONTAINER	
										DESCRIPTION		BY	
										DATE		20. RECEIVER'S VOUCHER NO.	
DD FORM 1149 (P - PT) 1 MAR 59										Total dollar value of DD 1149		134.21 134.21	
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										REPLACES EDITION OF 1 MAY 58 WHICH MAY BE USED		S/N 0102-LF-011-102	

F84600001 TIME: 12:48		*** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***				DATE: 01 JUL 98 PAGE: 1			
RECORD OF RECEIPTS AND EXPENDITURES (4442) NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670				ACTIVITY		COMMANDING OFFICER NAVAL STATION DUARTE		25682-1088	U.I.C. N21111
RECEIPTS				EXPENDITURES					
*1998	SOURCE	DOCUMENT NO.	VALUE	*1998	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE		
No. Day				No. Day					
6 1	INVENTORY BROUGHT FORWARD		22,020.7651	6 30	ALL OTHERS (ISSUES+GPBP-RETURNS)		275.5200		
6 1	DOUGHTIES	8091 101 9783	1,169.1729	6 30	SURVEY	8181 000	860.5000		
6 1	COCA-COLA USA	8091 9970 9226	366.3000	6 30	WARDROOM MESS (ISSUES+GPBP-RETURNS)		164.8100		
6 1	MARVA MAID DAIRY	8091 9A46 9207	35.9280	6 30	USS SIRUS		134.2100		
6 3	DOUGHTIES	8093 101 9286	57.3920	6 30	USS NEVERSAIL (LPD-5)	812345 8181 9814	7.6000		
6 3	MARVA MAID DAIRY	8093 9A93 9207	125.3280	6 30	EXPENDITURE WITHOUT SURVEY	8181 9V03	49.8600		
6 3	KOTARIDES BAKING	8093 9A67	351.4500	6 30	ISSUES TO THE GENERAL MESS		10,953.7296		
6 3	MARVA MAID DAIRY	8093 9A91 9A95	114.6528	6 30	INVENTORY		56,396.4928		
6 7	DOUGHTIES	8093 101 9286	861.9284	6 30	SUBTOTAL		77,782.8224		
6 7	MSC CHARLESTON	8097 101 9A43	498.8000	6 30	PRICE ADJUSTMENT		-2,092.4466		
6 7	DOUGHTIES	8097 102 9A79	1,603.0451	6 30	TOTAL				
6 8	MARVA MAID DAIRY	8098 9A91 9A95	122.2128						
6 9	MARVA MAID DAIRY	8099 9A93 9207	1,908.7000						
6 10	KOTARIDES BAKING	8100 9A67	364.9500						
6 14	DOUGHTIES	8099 101 9156	1,760.5753						
6 14	MSC CHARLESTON	8104 102 9A41	318.4000						
6 16	DOUGHTIES	8104 101 9A88	873.9577						
6 16	MARVA MAID DAIRY	8106 9A93 9207	103.4360						
6 17	KOTARIDES BAKING	8107 9A67	322.2000						
6 20	MARVA MAID DAIRY	8110 9A93 9207	159.3560						
6 20	MARVA MAID DAIRY	8110 9A91 9256	143.8656						
6 21	DOUGHTIES	8106 101 9A19	761.7118						
6 22	MSC CHARLESTON	8112 101 9A43	389.3700						
* Receipt Without Charge				# Transfer With Reimbursement					

Figure 6-16

NAVSUP P-486 - Food Service Management

CASH COLLECTION VOUCHER (DD FORM 1131)

CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NUMBER C134003		
		RECEIVING OFFICE COLLECTION VOUCHER NUMBER		
RECEIVING OFFICE	ACTIVITY (Name and location) WARDROOM MESS, NAVAL STATION DUARTE			
	RECEIVED AND FORWARDED BY (Printed name, title and signature) PAUL H. DEDERICK DISBURSING OFFICER			DATE 06/29/02
DISBURSING OFFICE	ACTIVITY (Name and location) DISBURSING OFFICE, NAVAL STATION DUARTE			
	DISBURSING OFFICER (Printed name, title and signature) R. C. FAMILY, ENS, SC, USN DISBURSING OFFICER		DISBURSING STATION SYMBOL NUMBER 18888	
PERIOD: From To				
DATE RECEIVED	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	ACCOUNTING CLASSIFICATION
06/30	WARDROOM MESS TREASURER	MEAL SOLD FOR CASH	1867.40	1781453 2241 007 41110 0 068732 3C 008101 ON2111173110
06/30	WARDROOM MESS TREASURER	SURCHARGE ON MEALS	188.25	1781453 2241 007 41110 0 068732 3C ON2111173110
TOTAL			2055.65	
DD FORM 1131, APR 57 (EF)		PREVIOUS EDITION MAY BE USED.		Form approved by Comptroller General, U.S. 24 January 1956

Figure 6-17

NAVSUP P-486 - Food Service Management

NAVSUP P-486 - Food Service Management

BILLING AND COLLECTION OF OTHER SALES ON VOUCHER FOR TRANSFER BETWEEN APPROPRIATION AND/OR FUNDS (STANDARD FORM 1080)

ORDER NO.		DATE OF DELIVERY	ARTICLE OR SERVICES	QUAN-TITY	UNIT COST		
SUBSISTENCE FOR THE MONTH OF JUNE 98			150	\$0.27	LB		\$40.50
PAA: consisting of <u>2 zeros</u> plus <u>4 digit julian date</u> (calendar year)			220	\$0.45	LB		\$99.00
Last digit of fiscal year			125	\$0.48	LB		\$60.00
W03 PEPPERS			130	\$0.83	LB		\$107.90
W41 TOMATOES			200	\$0.32	LB		\$64.00
			50	\$0.98	LB		\$49.00
			160	\$0.67	LB		\$107.20
TOTAL							\$527.60
ACCOUNTING CLASSIFICATION - Office Receiving Funds							
AA 17_1453 2241 007 41118 0 068732 2D XX_ _ _ _ ON2111173110							
CERTIFICATE OF OFFICE CHARGED I certify that the above articles were received and accepted for the services performed as stated and should be charged to the appropriation(s) and/or fund(s) as indicated below; or that the advance payment requested is approved and should be paid as indicated. _____ (Date) _____ (Authorized administrative or certifying officer)							
17. _____ CLASSIFICATION - _____ _____ 62 0058 1A35FT37 S							
Zero, followed by Service designator: N - CONUS/OCONUS V - EAST COAST SHIP R - WEST COAST SHIP				73110 - CONUS 73160 - OCONUS 73170 - AFLOAT 73150 - MRE'S 73125 - CONTRACT MESS 73170 - HOSPITALS			

Figure 6-18

PART E: CLOSING THE GENERAL MESS

6400 GENERAL

Upon notification of decommissioning, deactivation or extended closure, requisitions for replenishment will be adjusted for acquisition of only essential food items required for the duration of active status.

6401 IDENTIFICATION OF REQUIREMENTS

The first step to expending stocks at a general mess scheduled for closure is to determine what stocks on board must be retained to support the anticipated customer base and menu until deactivation. These should be identified and segregated if possible. All remaining stocks should then be inspected by qualified medical/veterinary personnel. Unfit items should be certified as such and surveyed in accordance with paras. 6001 and 6002. Shelf life extensions should be made as appropriate. This process should be accomplished as far in advance as three to six months if possible.

6402 EXPENDITURE OF STOCKS

1. **DISPOSING OF EXCESS STOCKS PROCEDURES.** Stocks not required, as determined in para. 6501, are candidates for expenditures in accordance with the provisions of Parts A, B, C, and D of this chapter. The suggested sequence of steps to dispose of excess stocks is as follows:

- a. Menus will be adjusted to use on hand stocks as much as possible.
- b. Attempt transfers without charge to other ships and stations in the vicinity in accordance with para. 6202.
- c. Attempt sales to Military Sealift Command Civil Service manned ships and authorized messes in accordance with paras. 6306 and 6307.
- d. Request squadron, type command, NFMT or claimant assistance for redistribution within the claimancy if necessary.
- e. Survey all material certified by medical/veterinary personnel to be unfit for consumption in accordance with paras. 6001 and 6002.
- f. Remaining food products fit for consumption should be sent to Defense Reutilization and Marketing Office (DRMO) per para 3401.

PART F: FOOD DONATION PROCEDURES

6500 GENERAL

When prescribed conditions are met and such donations are in excess and will not deplete needed stock by the general mess, food items may be donated to approved food banks or shelters.

6501 REFERENCES

The NAVSUP ltr 7040 511G/201 of 01 OCT 97 provides procedures for the donation of packaged food (canned, dehydrated, dry, and unopened chilled or frozen foods). The NAVSUPINST 4355.10, Veterinary Surveillance Inspection of Subsistence provides guidance for inspections that will be completed prior to the transfer of donated foods.

6502 DISPOSITION GUIDELINES

Naval Support Systems Command (NAVSUP) supports the donation of both perishable and semi-perishable foods by the following guidelines for disposition:

- a. All efforts have been made to transfer the food items to other U.S. Navy ships or shore galleys.
- b. All efforts have been made to transfer the food items to other U.S. Military dining facilities.
- c. Efforts to transfer excess food items must be coordinated through the Type Commanders and NFMT.
- d. VETCOM must inspect food items for wholesomeness prior to donation transfer.
- e. Food items must be transferred with a 1348-1A form to a Defense Reutilization Material Office (DRMO).
- f. All documentation must be retained by the donating Galley for audit purposes and a copy forwarded to NAVSUP Code 51.

6503 DONATION TRANSFER

The Defense Reutilization Material Office (DRMO) is responsible for distributing donations to the approved food bank or shelter. Chilled or frozen packaged foods may need to be retained by the General Mess due to non-availability of refrigerator or freezer space at DRMO locations. DRMO will be responsible for notifying the General Mess when and who will be picking up the food items in this circumstance.

**CHAPTER 7
GENERAL MESS REPORTS, INVENTORY,
AND FINANCIAL RETURNS**

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CHAPTER 7

GENERAL MESS REPORTS, INVENTORY, AND FINANCIAL RETURNS

PART A: MONTHLY REPORTS

7000 GENERAL

1. All general messes use end-use accounting procedures, whereby activities account for receipts and expenditures of food items under the subsistence appropriation. Under this authority, the general mess will submit financial returns using the General Mess Summary Document (NAVSUP Form 1359) monthly. Aboard Trident submarines, the NAVSUP Form 1359 will be prepared monthly and submitted to NAVSUP 51 at the end of each patrol period. All monetary values will be rounded to the nearest dollar, except the rates for computing allowances. Financial returns serve the following purposes:

- a. Establishes accountability;
- b. Basis for analyzing, separating, and presenting appropriation and cost accounting charges;
- c. Presents vouchers substantiating entries in the account of Food Service Officers for review by the Navy Department and the General Accounting Office;
- d. Ensures compliance with government budgetary control measures;
- e. Makes it easier to compile statistics for logistic planning in various offices, commands, or bureaus; and,
- f. Provides statistical information necessary for future ration allowances.

2. NAVSUP 51 uses the Level of Procurement (LOP) as an internal tool to gauge procurement trends. It is not used to evaluate the performance of individual Afloat or Ashore Galleys, TYCOMs, or Regions. The LOP compares the total of Galley Supply Actions (Receipts w/Charge – Transfers w/Reimbursements – Sale of Bulk Food) to the Total Allowances for each month. Individual activities are not constrained by the LOP value reflected on the NAVSUP Form 1359 in their daily operations. The following scenarios depict: (1) a situation where Galley Supply Actions are greater than allowances, and (2) a situation where Galley Supply Actions are less than allowances.

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(1)	Receipts With Charge	\$1,221,056	
	less: Transfers With Reimbursement	(1,799)	
	less: Sale of Bulk Food	<u>(13,666)</u>	
	Total Receipts – Transfers - Sales	\$1,205,591	
	Total Allowances		
	(without consideration of Under/(Over) CF)	\$1,059,767	
	<u>Total Receipts - Transfers - Sales</u>	<u>\$1,205,591</u>	= 1.14
	Total Allowances	\$1,059,767	

Note: 1.14 (ratio greater than 1) means purchases, transfers and sales were greater than allowances.

(2)	Receipts With Charge	\$1,221,056	
	less: Transfers With Reimbursement	(31,799)	
	less: Sale of Bulk Food	<u>(47,565)</u>	
	Total Receipts - Transfers - Sales	\$1,141,692	
	Total Allowances		
	(without consideration of Under/(Over) CF)	\$1,593,767	
	<u>Total Receipts - Transfers - Sales</u>	<u>\$1,141,692</u>	= .72
	Total Allowances	\$1,593,767	

Note: .72 (ratio less than 1) means purchases, transfers and sales were less than allowances

7001 GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

1. PURPOSE. The General Mess Summary Document (NAVSUP Form 1359) (Figure 7-1) is the principal monthly food service report. Essential information on the report is:

- a. Receipts with charge
- b. Rations fed
- c. Cash sales transactions
- d. Cash deposits must include voucher collection number and Disbursing Officer symbol
- e. Surveys
- f. Inventory Balance On Hand
- g. Inventory Brought Forward

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h. Stores Consumed (NAVSUP Form 1059)

i. Food Costs (NAVSUP Form 338)

2. **SUBMISSION.** The electronic copy of the NAVSUP Form 1359 will be electronically transmitted to NAVSUP 51 not later than the 5th day of the month following the end of the reporting period by Streamlined Automated Logistics Transmission System (SALTS) or other electronic means. For automated activities, the NAVSUP Form 1359 is prepared in an original and one copy. Copy 1 is provided to the Disbursing Officer. Detailed procedures are in Appendix A.

a. If due to operational necessity the NAVSUP Form 1359 cannot be submitted on or before the date required, a Naval message will be sent to NAVSUP 51 (info copy to regional type commander) that will include an explanation for the delay, and entry specifying receipt with charge amount and the command's anticipated date for submitting NAVSUP Form 1359.

b. The NAVSUP Form 1359 will be electronically transmitted to NAVSUP 51 for each month even though the general mess is temporarily closed.

c. Any undeposited sales outstanding at the end of the fiscal year (30 September) must be carried forward on a NAVSUP Form 1359 separate from NAVSUP Form 1359 being opened for the new fiscal year. This will result in the electronic submission of two General Mess Summary Documents until all collections from the prior fiscal year are reported as deposited. The General Mess Summary Document opened for the new fiscal year will show \$0 as the opening entry for undeposited sales.

3. **AUDIT.** The Food Service will conduct a monthly audit of the NAVSUP 1359 utilizing the audit sheet found in Appendix I or a TYCOM Approved Audit Sheet.

7002 PREPARATION OF THE NAVSUP FORM 1359

1. **HEADING AND ACCOUNTING CLASSIFICATION SECTIONS.** Disbursing officers are required to submit their financial reports on the first workday of each month. They use the "Certification" section of the NAVSUP Form 1359 to substantiate any deposits made by the Food Service Officer during the previous month. Food Service Officers will complete the "Heading" and "Accounting Classification" sections of the NAVSUP Form 1359 as follows:

a. Heading

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
ACTIVITY	Enter name of activity.
PERIOD	Enter the beginning and ending dates the general mess operated.
DAYS OPERATED	Enter the number of days the general mess was in operation.
DAYS IN PORT	Enter the total number of days in port (afloat units only).
UIC	Enter the unit identification code (without alphabetic prefix).

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TEMPORARY CLOSURE	Activity will enter a (Y) if it is a temporary closure or an (N) if it is not a temporary closure.
CORRECTED REPORT	Activity will enter a (Y) to indicate a corrected report or an (N) if it is an original.
MERGED RETURN	Activity will enter a (Y) merging monthly accounting periods or an (N) if it is not merging reports. If merging reports NAVSUP approval must be given.
FINAL RETURN	Enter a (Y) only when decommissioning, permanent closure, or galley consolidation.

b. Accounting Classification (Figure 7-2)

(1) SALES:

APPROP:	Enter the last digit of the fiscal year of the report between 17 and 1453.
SUBHEAD	2241 (Ensure preprinted form is correct or make pen and ink correction.)
OBJ CLASS	If sales are made while overseas, use 532.
BCN	41118
SUBALLOT	0
AAA	068732
TRANS TYPE	3C
PAA	00 Plus 4 Position Julian Date
COST CODE	12 digits consisting of 0 plus 1 digit service designator R-Pacific Operating units, V-Atlantic Fleet Operating units, N-CONUS/OCONUS Ashore units plus UIC of the activity plus 73110 - subsistence provisions CONUS, 73160 - subsistence provisions OCONUS, 73170 - subsistence provisions AFLOAT, and 73150 - operational rations (MREs, etc.).
COUNTRY CODE	(See Note 1 if sales are made while overseas.)
AMOUNT	Enter the total dollar value of collections during the month that represent meal and food sales for the month. Do not include surcharges collected in this block.

(2) SURCHARGES O&MN:

(a) General messes with manual recordskeeping systems using printed NAVSUP Form 1359 must, with ballpoint pen, complete all fields as specified. Proper O&M,N accounting citation must be obtained from major claimant/type commander or local comptroller.

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(b) General messes using NAVSUP Form 1359 prepared by FSM must update SURCHARGES O&M,N line accounting classification fields in FSM tables. Proper O&M,N accounting citation must be obtained from major claimant/type commander or local comptroller.

(3) TOTAL: Total amount of sales plus surcharges.

Note 1: COUNTRY CODE AND SOURCE CODE REQUIREMENTS. The sale of meals to foreign national personnel overseas (including surcharges and flight meals) effect the international balance of payments. Navy general messes located at overseas shore installations and United States ships homeported in foreign countries selling meals or food items must include a country code (Navy Comptroller Manual, para 027002) and a collection source code (Navy Comptroller Manual, para 027004) when reporting sales on the NAVSUP Form 1359. Source Code 20 will be used for receipts from sales to U.S. personnel. Source Code 37 will be used for receipts from sales to foreign national personnel. The following example is provided to show sales made by a Navy general mess in Italy:

- a. Sales to United States personnel and dependents
 - (1) Country code: IT (Italy)
 - (2) Source code: 20
- b. Sales to foreign national personnel (Including those attached to a NATO command)
 - (1) Country code: IT (Italy)
 - (2) Source code: 37
- c. Sales to authorized private messes
 - (1) Country code: US (United States)
 - (2) Source code: none

The country code will be inserted beside the "Country code" caption on the left side above the line bearing the "Accounting Classification" caption on the NAVSUP Form 1359. The source code will be entered on the left of the preprinted "7" in the "Obj. class." column.

Note 2: For automated activities, all information will be entered automatically by FSM during processing of the NAVSUP Form 1359.

2. CERTIFICATION SECTION.

a. After the Food Service Officer has completed the "Heading" and "Accounting Classification" sections, the NAVSUP Form 1359 will be presented to the Disbursing Officer:

- (1) Concurrent with or after the last deposit made during the report period;
 - (2) On or before the last day of the month;
 - (3) If the general mess returns are submitted on the relief of the Food Service Officer or Commanding Officer aboard ships without a Supply Corps Officer; and
 - (4) Each time cash is deposited with a different Disbursing Officer.
- b. Disbursing Officers will complete the "Certification" section ensuring (Figure 7-2):

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(1) The date of deposit is within the "Period" in the "Heading,"

(2) The total amount of cash received agrees with the total of "Sales" and "Surcharges" reported in the "Accounting Classification" section, and with cash deposited with the disbursing officer in the cash statement section.

(3) Collection voucher number, Disbursing Officer Symbol, standard document number (FSM automatically generates) and period of accountability are completed.

3. RATION BREAKDOWN AND CASH STATEMENT SECTIONS.

a. RATION BREAKDOWN

(1) Ration Breakdown Ashore. Enter the total rations fed by category and rations sold for cash extracted from the Recapitulation of Meal Record (NAVSUP Form 1292) in accordance with para 2305 (Figure 7-3). Gains due to rounding of the NAVSUP Form 1292 will be added to the Navy regular block.

(2) Ration Breakdown Afloat. Rations credited each day are determined on whether the ship is at sea or in port in accordance with para 2403. Determining the ration breakdown for afloat units is done in reverse order using the NAVSUP Form 338 as follows (Figure 7-4):

<u>Data Block and Caption</u>	<u>Instructions for 1359 Entry</u>
Code 17	Enter the cumulative total at the end of the month from column (13) extracted from the NAVSUP Form 338.
Code 2	Enter the cumulative total at the end of the month from column (6) extracted from the NAVSUP Form 338.
Codes 3-15	Enter the total number of rations fed for the month obtained from local records or Certification forms prepared by the Food Service Officer for all categories listed in these blocks.
Code 16	Enter the sum of all rations listed in blocks 2-15.
Code 1	Enter the difference between "Total Other Personnel" block 16 and "Grand Total" block 17.

NOTE ON RATION BREAKDOWN: Ensure all rations annotated with a "1" have a certification prepared and forward to NAVSUP 51. Ensure rations fed caption does not exceed rations allowed caption.

b. CASH STATEMENT

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Undeposited Bal Fwd	Enter the value from the undeposited sales line of the previous monthly NAVSUP Form 1359. The data on this line represents all cash on hand and/or uncollected bills representing cash in the Food Service Officer's accountability on the first day of the report period (Figure 7-5).

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Sale of Meals	Enter the value of all meals sold, collected or uncollected, for the current month, excluding surcharges, extracted from the Cash Meal Payment Book (DD Form 1544) and the Sale of General Mess Meals (NAVSUP Form 1046).
Bulk Sales	Enter the total value of food items sold from the general mess for the report period. This value is extracted from the billing documents to private messes and DD Form 1149 billing documents for transfers with reimbursement or other sales (Figure 7-6).
Surcharges	Enter the total value of surcharges collected or uncollected for meals sold from the general mess extracted from the Cash Meal Payment Book (DD Form 1544) and the Sale of General Mess Meals (NAVSUP Form 1046) (Figure 7-7).
Cash Deposited With D.O.	Enter the total value of deposits made with the Disbursing Officer during the report period extracted from the Cash Receipt Book (NAVSUP Form 470). This value must agree with the value contained in the "Certification" block of the NAVSUP Form 1359 (Figure 7-8).
Other Sales of Meals	<p>Enter the total value of other sales of meals for which cash was not collected. This will include payment by voucher transfer between accounting classifications, cash overages/shortages and differences in rounding. Document will be maintained by the FSO and provided to NAVSUP 51 upon request. Examples of entries on this line which will be included in the comment section of the NAVSUP Form 1359 include:</p> <ul style="list-style-type: none">a. Cash overages and shortages (including thefts) \$5 or less generated during the month,b. Cash overages/shortages exceeding \$5 during the month will be reported as undeposited sales on NAVSUP Form 1359. This amount must be maintained as Undeposited Sales until approved by NAVSUP, then moved to Other Sales of Meals.c. Differences due to rounding to the nearest dollar when preparing the cash statement.d. Total value of bulk sales for which payment has been reported to a Disbursing Officer on other documents, such as Voucher for Transfers Between Appropriations and/or Funds (Standard Form 1080), Voucher for Cash Collection (DD Form 1131), Public Voucher for Purchases and Services other than personal (Standard Form 1030), or other forms that serve the same purpose. These documents substantiate reimbursable collections and will be forwarded to NAVSUP.

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e. Surcharge values transferred to appropriation, Operation and Maintenance, Navy, with copy of the transfer document attached (for appropriation only). When the Other Sale of Meal Line is used, supporting documentation as provided to the Disbursing Officer allowing for the reimbursable collections, must also be provided to NAVSUP. If supporting documentation is not provided to support posting to the Other Sale of Meal Line, corrected reports will be required. Activities will no longer be authorized to request a reversal of charges. It is suggested the Food Service Officer and the Lead Culinary Specialist review the monthly summary document to ensure charges are properly identified.

Undeposited Sales

Enter the total of the following equation: Undeposited balance forward + sale of meals + bulk sales + surcharges – cash deposited with D.O. – other sales of meals. Data in this line represents all cash on hand or uncollected cash and/or vouchers representing cash in the Food Service Officer's accountability on the last day of the report period. This amount will be reported as undeposited balance brought forward on the next month's NAVSUP Form 1359 (Figure 7-9).

4. RECEIPTS SECTION.

Inventory

Balance Brought Forward

Enter the total dollar value of the inventory at the beginning of the monthly accounting period. It will agree with the "Inventory Balance on Hand" caption on the NAVSUP Form 1359 submitted for the previous monthly accounting period and the opening inventory on the "Receipts" section of the NAVSUP Form 367 rounded to the nearest whole dollar (Figure 7-10). Trident submarines will report the value of food items transferred between the blue and gold crews under this caption, supported by a Requisition and Invoice/Shipping Document (DD Form 1149) indicating the money value only (see para 7103-3).

Receipts with Charge

Enter the total dollar value of all receipts with charge (receipts from stock points; Prime Vendor, ships store, CLF ships, and other government agencies). This figure will agree with all receipts posted on the "Receipts" section of the NAVSUP Form 367 for all receipts not indicated with a "w/o" in the left hand margin. This value will also equal the total of all receipts in the Receipts with Charge File.

Receipts without Charge

Enter the total dollar value of all receipts without charge (other end users). This figure will equal the receipts posted on the "Receipts" section of the NAVSUP Form 367 for all

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receipts with a "w/o" indicated in the left hand margin (Figure 7-11). This value will also equal the total of all receipts in the Receipts without Charge File.

Total Enter the sum of the values of "Inventory Balance Brought Forward" + "Receipt with Charge" + "Receipts without Charge."

5. EXPENDITURES SECTION.

Food Cost Enter the total dollar value of food items, at the lesser value, between the fixed and the last receipt price. This will be equal to column 17 of the MESS CONTROL RECORD (NAVSUP Form 338) and RECORDS OF EXPENDITURES (NAVSUP Form 367).

Surveys Enter the total dollar value of all Surveys (DD 200), at last receipt price, as reported in the "Expenditure" section of the NAVSUP Form 367 (Figure 7-12).

Loss Without Survey Enter the total dollar value of all Loss Without Survey (NS 1334), at last receipt price, as reported in the "Expenditure" section of the NAVSUP Form 367 (Figure 7-12).

Bulk Sales Enter the total dollar value, at last receipt price, of the sale of bulk food items. This value will agree with the sale of bulk food items in the "Expenditure" section of the NAVSUP Form 367 (Figure 7-13).

Transfers with Reimbursement Enter the total dollar value, at last receipt price, of food items turned into stock points or CLF ships. This value will agree with the value of all transfers in the Transfers with Reimbursement File and the value of all transfers to stock points or CLF ships as reported in the "Expenditure" section of the NAVSUP Form 367 (Figure 7-14).

Transfers w/o Reimbursement Enter the total value, at last receipt price, of food items transferred to other end users. This value will agree with the value of all transfers in the Transfers without Reimbursement File and the value of all transfers to other end users as reported in the "Expenditure" section of the NAVSUP Form 367 (Figure 7-15).

Inventory Balance on Hand Enter the total dollar value, at last receipt price, of the ending inventory as of the last day of the monthly accounting period. This value will agree with the "Inventory" entry in the "Expenditure" section of the NAVSUP Form 367 rounded to the nearest dollar. TRIDENT submarines will post the money value of transfers of inventories between blue and gold crews under this caption which will agree with the DD Form 1149 money value only required by para 7103-3.

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Price Adjustment Enter the value, plus or minus the amount that is required to make the total expenditures equal to the total receipts. This value may not agree with the price adjustment caption on the NAVSUP Form 367 due to rounding to the nearest dollar (Figure 7-16).

Total Enter the sum of the values of "Stores Consumed" + "Survey" + "Loss without Survey" + "Bulk Sales" + "Transfers with Reimbursement" + "Transfers without Reimbursement" + "Inventory Balance on Hand" + "Price Adjustment" (Figure 7-16).

6. RATIONS ALLOWED STATEMENT.

Rations Allowed (Figure 7-17)

Navy Rations Allowed (Enlisted) Enter the total rations allowed for the monthly accounting period as reported by the daily muster reports from the executive/personnel officer. Navy enlisted rations allowed equals total Navy enlisted on board minus personnel on COMRATS/BAS, TAD/TDY, leave, in hospital and unauthorized leave.

Other Rations Allowed Enter all other personnel (including rations sold for cash) entitled to be fed. When only cash sales are involved, the number of other personnel allowed will always be equal to the number of other rations fed. These activities will report, on the NAVSUP Form 1359, the value of meals sold for cash.

Total Enter the sum of "Navy (enlisted)" + "Total Other Personnel."

7. ALLOWANCES.

(Note: Do not round the rate; round the value statement to the nearest whole dollar).

Basic Allowance (Figure 7-18)

Rations Enter the "Grand Total" figure from the "Rations Fed" column of the Ration Breakdown section.

Rate Enter the Basic Daily Food Allowance as described in NAVSUPNOTE 7330 series (do not round this value).

Value "Rations" x "Rate" (rounded to the nearest whole dollar).

Special/Supplemental Allowances Enter, as appropriate, for each type of special/supplemental allowance to which entitled as described in NAVSUPNOTE series, the number of rations, rate and value as described in the Basic Allowance section. (Do not round the rate; round the value to the nearest whole dollar).

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Total Allowance	Enter the sum of the "Basic Allowance" value + all "Special/Supplemental Allowance" values + value of Under/(Over) Issue CF.
Food Cost	Enter the total dollar value of food items, at the lesser value, between the fixed price and the most recent last receipt price (FSM will do this automatically), consumed in the general mess. This entry will come from the Issues to the General Mess column on the "Expenditure" section of the NAVSUP Form 367 at the end of the accounting period.
Under/(Over) Issue	Enter the difference between "Food Cost" and "Total Allowance." "Over" or "Under" will be circled as appropriate. If "Food Cost" is greater than "Total Allowance," an over issue exists. If "Stores Consumed" is less than "Total Allowance," an under issue exists (see subpara 12).
% Under/(Over) Issue	Equals "Under/(Over) Issue divided by "Total Allowance" (see subpara 12).
Advanced Foods	Total value of advanced foods consumed by the general mess extended at the lesser value between the fixed price and the most current last receipt price.
Stores Consumed	Enter the total dollar value of food items, at the lesser value, between the fixed price and the most recent last receipt price (FSM will do this automatically), consumed in the general mess. This entry will come from the summary of issues to the general mess at the end of the monthly accounting period (para 7202) NAVSUP Form 1059 (Figure 7-32).
Advanced Foods Equals % of Stores Consumed	Total value of advanced foods divided by stores consumed. This figure will tell you the percentage of advanced foods used in the general mess for the accounting period.
Difference between food cost stores consumed %	Stores consumed minus food cost = (X), (X) divided by and food cost = percentage. NOTE: Any difference in excess of 2% is an indication of errors in receipt posting and should be investigated by the FSO/LCS.
8. LEVEL OF PROCUREMENT.	
Receipts With Charge	Enter the "Receipts With Charge" value from the "Receipts" Section.
Less Transfers w/ Reimbursement	Enter the "Transfers w/Reimbursement" from the "Expenditures" Section.
Less Bulk Sales	Enter the "Bulk Sales" from the "Expenditures" Section.
Total Receipts less Transfers	Enter the sum of the values of "Receipts with Charge" - "Transfers w/Reimbursement" - "Bulk Sales."

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Total Allowances less Under/ (Over) CF Enter the sum of values of "Total Allowances"- "Under/ (Over) CF"

Ratio Equals "Total Receipts less Transfers" divided by "Total Allowances less Under/(Over) CF."

9. LAST FULL PHYSICAL INVENTORY.

Date Enter the "Date" of last full physical inventory taken.

Number of Days Since Enter the "Number of Days Since" last full physical inventory was taken.

Inventory Accuracy Rate Enter the percentage of "Inventory Accuracy" at the time of the last full physical inventory taken. (This must be the "Inventory Accuracy Rate" prior to completing any Inventory Adjustments).

10. SIGNATURES & COMMENTS SECTION.

Comments Enter any comments such as country of foreign personnel fed, temporary closures, decom. dates, etc.

Reviewed by Leading CS Signature of Leading CS.

Executive/Personnel Officer/
Regional Food Service Director Signature and date of individual certifying the rations allowed figures.

Certified by (Signature)
and Date Signature, Rank, Title and date of Food Service Officer certifying accuracy of form.

11. OVER AND UNDER ISSUES FOR GENERAL MESSSES. The amount of over or under issue reported by each galley is reviewed by NAVSUP on a continuing basis. When a trend (either over or under issue) is identified, NAVSUP consults with the TYCOM to determine the cause and provides assistance. General Messes are allowed to accumulate over or under issues in any amount during the first eleven months of the fiscal year and will carry forward 100% of the value of the over or under issue to the next month, except:

- a. General messes are not authorized to be over issue at the end of the fiscal year.
- b. Upon the disestablishment of the General Mess.
- c. Upon relief of the Food Service Officer.
- d. General Messes operating on a patrol cycle (blue or gold) may accumulate over or under issue in any amount during patrol and carry forward 100% of the value of the over or under issue into the next month during the patrol cycle. They are not authorized to be over issue at the end of the fiscal year.
- e. General Messes not operating under a continuing Unit Identification Code (UIC) may accumulate over or under issue in any amount during their deployment period and can forward 100% of the value of the over or under issue into the next month during the deployment period. They are not authorized to be over issue at the close of the deployment period.

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f. Reporting Over Issue. If a general mess is over issue under the conditions listed in para 11a – 11e above, a copy of the NAVSUP Forms 338, 1359, 367 and 1059 (Stores Consumed) for the month, a copy of the smooth ending inventory, and a letter of explanation must be submitted to NAVSUP 51 via TYCOM.

12. OVER AND UNDER ISSUES FOR REGIONAL FOOD SERVICE OPERATIONS (RFSOs). Galleys operating within a Regional Food Service Operation (RFSO) are evaluated as a group, rather than as individual galleys. The amount of over or under issue reported by each RFSO as a group is reviewed by NAVSUP on a continuing basis. When a significant trend (either over or under issue) is identified, NAVSUP consults with the RFSO to determine the cause and provide assistance. RFSOs are allowed to accumulate over or under issues in any amount during the first eleven months of the fiscal year and will carry forward 100% of the value of the over or under issue to the next month except:

a. RFSOs are not authorized to be over issue at the end of the fiscal year or upon disestablishment of the region.

b. RFSOs are not authorized to be over issue upon the relief of the accountable Food Service Officer.

c. Reporting Over Issue. If a RFSO is over issue under the conditions listed in paragraph 12a and 12b, a copy of the NAVSUP Forms 338, 1359, 1059 (Stores Consumed) and 367 for the month, a copy of the smooth ending inventory, and letter of explanation must be submitted to NAVSUP 51.

13. BRINGING FORWARD OVER AND UNDER ISSUES.

a. Over/under issue values will be carried forward to the next month directly as allowance to the "Monetary Allowance" column on NAVSUP Form 338.

b. Over/under issue values carried forward will be reported on the next month's NAVSUP Form 1359 in the "Allowances" section.

c. Over/under issue values will be carried forward respectively as negative/positive allowance values on NAVSUP Forms 338 and 1359.

d. Over/under issue values will be labeled respectively "Over Issue Carried Forward/Under Issue Carried Forward" on NAVSUP Forms 338 and 1359.

e. Over/under issue will not be carried forward from the last month of the Fiscal Year.

7003 DISTRIBUTION OF THE NAVSUP FORM 1359

Distribution of the General Mess Summary Document (NAVSUP Form 1359) is as follows:

a. Original - Hard copy retained by the Food Service Officer and placed with the retained returns,

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- b. Copy 1 - Provided to the Disbursing Officer.

When deposits are made retain the original document signed by the Disbursing Officer.

For automated activities, an electronic copy is forwarded to NAVSUP 51. The NAVSUP Form 1359 is transmitted to NAVSUP via SALTS to COMNAVSUPSYSCOM FSM RETURNS (VSS) or other expeditious electronic means such as E-mail to FSMRENAVSUPHQ@navy.mil. Manual activities will mail NAVSUP 1359 to Naval Supply Systems Command (NAVSUP 51), 5450 Carlisle Pike, PO Box 2050, Mechanicsburg, PA 17055-0791. See P-476 for current telephone numbers.

7004 NONAVAILABILITY OF DISBURSING OFFICER

When, because of non-availability of a Disbursing Officer (i.e., ARS's, MCM's, MHC's, and Submarines), funds in the custody of the Food Service Officer will be deposited with any government Disbursing Officer (e.g. other services finance officers, other ship's Disbursing Officers, etc.). If funds cannot be deposited in accordance with paragraph 2202.3, deposit funds at the first available opportunity.

7005 PREPARATION OF NAVSUP FORM 1359 FOR TRIDENT SUBMARINES

Cash collection, deposit, and preparation of the General Mess Summary Document (NAVSUP Form 1359) for the sale of meals aboard Trident submarines will be prepared on a monthly basis rather than on a patrol basis (see para 7000.1). Collection for sale of meals may be made by pay record checkage in accordance with the Navy Pay and Personnel Procedures Manual, para 30122 (Table 3-1-7), if desired. If a patrol of a Trident submarine extends into a new fiscal year, a separate NAVSUP Form 1359 will be electronically transmitted for that part of the patrol which occurred in each fiscal year.

7006 PROCEDURES FOR SUBMITTING CORRECTED NAVSUP FORM 1359

1. GENERAL. As the result of discovered errors or omissions, submission of a corrected General Mess Summary Document will be necessary. Any errors in undeposited sales at the beginning or end of a month/patrol cycle will effect preceding/subsequent submittals.

2. PROCEDURES WHEN SUBMITTING A MANUAL CORRECTED REPORT.

- a. All entries which reflect corrected figures, will be annotated with one asterisk (*) on the original and copy (Figure 7-20).

- b. Two asterisks (**) will be placed next to figures on the original and copy for which supporting documentation/certification were not previously submitted, but are now included.

- c. Errors in the Disbursing Officer's certification section require that the section be filled out completely and signed by the Disbursing Officer. If there are no errors in this section, it will be completed in its entirety with the exception of the signature block. The word "SIGNED" will be entered in place of the Disbursing Officer's signature and initialed by the Food Service Officer.

- d. Each corrected NAVSUP Form 1359 that is retained in the accountability file will be annotated with a "Y" in the "CORRECTED REPORT?" field along with the corrected report number. The corrected reports for the month/patrol cycle will be numbered consecutively.

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e. The Food Service Officer will sign and insert the typed name, rank and current date after all sections of the NAVSUP Form 1359 have been completed and proper documentation attached to the original and copy.

3. PROCEDURES WHEN SUBMITTING AN AUTOMATED CORRECTED REPORT. Each time a change is made within the FSM system that effects the 1359 you must reprint a new 1359. Reprinting the 1359 will overwrite the 1359 that is in the Automated Data Transfer Function of FSM. The newly reprinted 1359 should be the one that is re-transmitted to NAVSUP.

When corrections have been made to previous month's data that required restoring diskettes to permit access to that information, you must reprint the appropriate reports then re-closeout the accounting period. From there begin re-posting the current accounting period from the beginning. If the error is not found for several months inform NAVSUP for assistance in determining the decision to re-post.

When corrections are made to data that is not being carried forward such as incorrect Line of Accounting or the wrong Disbursing Officers Symbol used, re-closing out and re-posting current accounting periods is not necessary.

Corrected reports must be sent via SALTS to COMNAVSUPSYSCOM FSM RETURNS (VSS) or E-mail at FSMRENAVSUPHQ@navy.mil. Supporting documents that were not previously submitted but are now being included will have to be sent via mail, email, or facsimile.

NOTE: It is recommended that FSM users print the NAVSUP Form 1359 prior to posting any records each month to verify all carry forward values were carried forward correctly.

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GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

PRA00001 TIME: 09-01		*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***				DATE: 01 JULY 1998	
HEADING COMMANDING OFFICER NAVAL STATION QUARTS		PERIOD 1 JUN 1998 THRU 30 JUN 1998		DAYS OPER 30		DAYS IN PORT 30	
		CORRECTED REPORT? N		MERGED RETURN? N		OIC 21111	
						FINAL RETURN? N	
RATIONS ALLOWED STATEMENT							
Navy Rations Allowed		18,954					
Other Rations Allowed		16,480					
TOTAL RATIONS ALLOWED		35,434					
RATION BREAKDOWN							
Type		Code		Rations Fed			
Navy Regular		1		1522			
Ration for Cash		2		1258			
Navy Reserve		3		20			
Navy ROTC 1/		4					
Naval Academy 1/		5					
Marine Regular		6		307			
Marine Reserve		7					
Army Regular		8		86			
Army Reserve		9					
Army Nat Guard		10A					
AF Nat Guard		10B					
Air Force Regular		11					
Coast Guard 1/		12					
Foreign 1/		13					
Miscellaneous 1/		14		58			
TARS 1/		15		6			
Total Other Pers 2/		16		1,735			
Grand Total 3/		17		3,257			
1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1. 2/ Codes 2 through 15. 3/ Codes 1 and 16.							
CASH STATEMENT							
UNDEPOSITED BAL FWD		\$ 2,056					
SALE OF MEALS		+ 7,737					
BULK SALES		+ 380					
SURCHARGES		+ 40					
CASH DEPOSITED WITH D.O.		- 2,054					
OTHER SALES OF MEALS		-					
UNDEPOSITED BAL		\$ 8,157					
CERTIFICATION							
DISBURSING OFFICER (SIGNATURE) (DATE)		COLLECTION NUMBER		DO NUMBER		DATE	
R.C. Family		C134003		18888		06/30/98	
STANDARD DOC. NO.		W2111198ND00007					
CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:							
RECEIPTS INVENTORY Balance Brought Forward \$ 27,021 RECEIPTS WITH CHARGE 53,571 RECEIPTS WITHOUT CHARGE 98 TOTAL \$ 75,690				INVS. OF PROCUREMENT RECEIPTS WITH CHARGE 53,571 less: TRANSFERS w/ REIMBURSEMENT 134 less: BULK SALES 380 TOTAL RECEIPTS less TRANSFERS & BULK SALES 53,057			
EXPENDITURES FOOD COST (33B) + \$ 19,954 SURVEYS + 860 LOSS WITHOUT SURVEY + 50 BULK SALES + 380 TRANSFERS w/ REIMBURSEMENT + 134 TRANSFERS w/o REIMBURSEMENT + 8 INVENTORY Balance on Hand + 56,396 PRICE ADJUSTMENT +/- - 2,092 TOTAL \$ 75,690				TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CP 52,315 RATIO = 1.01 Ratio less than 1.00 means purchases, transfers and sales were less than allowances.			
LAST FULL PHYSICAL INVENTORY							
BASIC VALUE		17,523		DATE		06/09/98	
99 OR		587		NUMBER OF DAYS SINCE		21	
100 TO		539		INVENTORY ACCURACY RATE		96.99%	
UNDER / (OVER) ISSUE CP		1664		ADVANCED FOODS		2,788	
TOTAL ALLOWANCES		20,313		STORES CONSUMED		29,574	
FOOD COST(33B)		19,954		ADVANCED FOODS = 14.00% OF STORES CONSUMED			
(UNDER)/OVER ISSUE		359		DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED 1.90%			
% (UNDER)/OVER ISSUE		1.76					
COUNTRY CODE		SUB		SUB		TRANS	
ACCOUNTING CLASSIFICATION		OFFICE		HEAD		CLASS	
SALES		17_1453		2241		007	
SURCHARGES OADR		17_1804		2241		000	
TOTAL						\$ 2055.65	
SIGNATURES/COMMENTS COMMENTS (Hand Written Note): The figures contained in the 'RATIONS ALLOWED' column are correct to the best of my knowledge and belief. EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE) R.S. Bay 01 JULY 1998				REVIEWED BY LEADING MS (SIGNATURE) I certify that the above information is correct to the best of my knowledge and belief. CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE) W.B. Ellis 01 JULY 1998			

Figure 7-1

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE CERTIFICATION AND ACCOUNTING CLASSIFICATION SECTIONS TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

Cash deposited with the Disbursing Officer must equal the certification section of the NAVSUP Form 1359 and the total dollar value deposited as recorded on the NAVSUP Form 470.

The sum of the values in the accounting classification section must equal the amount in the certification section.

CASH RECEIPT BOOK
NAVY AND MARINE CORPS DISBURSING OFFICER'S REPORT

DATE	AMOUNT IN DOLLARS	AMOUNT IN CENTS	TOTAL
2 Jun 98	1867.40		1867.40
2 Jun 98	180.25		180.25
2 Jun 98			205.65

NAVSUP FORM 470

VOUCHER / (OVER) ISSUE		COUNTRY CODE	SUB	OBJ	SUB	CLASS	ECN	ALLOT	AAA	TYPE	PAID	COST	AMOUNT
ACCOUNTING CLASSIFICATION		APPROV	BRAD	CLASS	ECN	ALLOT	AAA	TYPE	PAID	COST	AMOUNT		
SALES		17-1453	2241	007	41118	0	069732	3C	000181	00211941130			1867.40
SURCHARGES GAIN		17-1004	2241	000	41110	0	069732	2D		00010973110			180.25
TOTAL:													\$ 2055.65

CERTIFICATION			
DISBURSING OFFICER (SIGNATURE) (DATE)	COLLECTION VOUCHER #	DO SYMBOL	DATE
R.C. FAMILY MES <i>R.C. Family</i>	07/01/98 C134003	18000	06/30/98
STANDARD DOC/ NO	M1111398ND0007		

SIGNATURES/COMMENTS	
COMMENTS (Hand Written Note): I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:	I certify that the above information is correct to the best of my knowledge and belief.
EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE) <i>R.S. DART</i> R. S. DART 01 JULY 1998	CERTIFIED BY (SIGNATURE) (RANK AND TITLE) (DATE) <i>C. A. CLINTON</i> C. A. CLINTON WSC LMS 1300 750 01 JULY 1998

NAVSUP FORM 1359

Figure 7-2

NAVSUP P-486 - Food Service Management

RECORDING RATIONS FED AT ASHORE ACTIVITIES TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

FB4A00001 TIME: 09-01
HEADING COMMANDING OFFICER
NAVAL STATION

NAVSUP FORM 1359

=====

RATIONS ALLOWED STATEMENT

Navy Rations Allowed	18,954
Other Rations Allowed	16,480
TOTAL RATIONS ALLOWED	35,434

RATION BREAKDOWN

Type	Code	Rations Fed
Navy Regular	1	1522
Ration for Cash	2	1258
Navy Reserve	3	20
Navy ROTC 1/	4	
Naval Academy 1/	5	
Marine Regular	6	307
Marine Reserve	7	
Army Regular	8	86
Army Reserve	9	
Army Nat Guard	10A	
AF Nat Guard	10	
Air Force Regular	11	
Coast Guard 1/	12	
Foreign 1/	13	
Miscellaneous 1/	14	58
TARS 1/	15	6
Total Other Pers 2/	16	1,735
Grand Total 3/	17	3,257

1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1.
2/ Codes 2 through 15.
3/ Codes 1 and 16.

CASH STATEMENT

UNDEPOSITED BAL FWD	\$ 2,056
SALE OF MEALS	+ 7,737
BULK SALES	+ 38
SURCHARGES	+ 40
CASH DEPOSITED WITH D.O.	- 2,056
OTHER SALES OF MEALS	- 0
UNDEPOSITED SALES	\$ 8,155

CERTIFICATION

DISBURSING OFFICER (SIGNATURE) (DATE)	COLLECTION VOUCHER #	DO SYMBOL	DATE
<i>R.C. Family</i>	C134003	18888	06/30/98

STANDARD DOC. NO. M2111/BMD00007

CERTIFICATION: amount of \$ 2,056 above, which equals the "Total Credit" equals "Grand Total" for the period.

INVENTORY RECEIPTS WITH RECEIPTS WITH TOTAL

FOOD COST SURVEY LOG

BASIS 99 OR 100 TO UNDER / (OVER) COUNTRY

TOTAL ALLOWANCES FUND COST (338) (UNDER) / (OVER)

STATION AUDIT BOARD

The undersigned certify the above to be, for the period specified, an accurate recapitulation of general mess meals received for.

SIGNATURE AND RANK, RATE, OR GRADE
F.H. 3005

SIGNATURE AND RANK, RATE, OR GRADE
S.A. Quintal, USC

SIGNATURE AND RANK, RATE, OR GRADE
M.H. Ellis, LDC

S/N 0108-LF-501-2920

Y RECAPITULATION OF MEAL RECORD (NAVSUP FORM 1292) *** DATE: 01JUL98 PAGE: 1

GENERAL MESS	PERIOD OF DATE 06/01/98 - 06/30/98			
	BREAKFAST	LUNCH	DINNER	NIGHT/OTHER
1380		2586	449	81
18		27		
61		581	98	57
		101	72	42
6	5	6		
1295	1301	625	180	
708	1865	878	45	
2203	5167	1503	228	
12	126	12	226	
2215	5293	1515		
443.00		606.00	90.40	
			TOTAL CREDIT	3256.60

Figure 7-3

NAVSUP P-486 - Food Service Management

RECORDING RATIONS FED FOR AFLOAT ACTIVITIES TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

F84A00001 TIME: 09-01			
HEADING		COMMANDING OFFICER NAVAL STATION DUARTE	

RATIONS ALLOWED STATEMENT			
Navy Rations Allowed		18,954	
Other Rations Allowed		16,480	
TOTAL RATIONS ALLOWED		35,434	

RATION BREAKDOWN			
Type	Code	Rations	
Navy Regular	1	1522	
Ration for Cash	2	1258	
Navy Reserve	3	20	
Navy ROTC 1/	4		
Naval Academy 1/	5		
Marine Regular	6	307	
Marine Reserve	7		
Army Regular	8	86	
Army Reserve	9		
Army Nat Guard	10A		
AF Nat Guard	10B		
Air Force Regular	11		
Coast Guard 1/	12		
Foreign 1/	13		
Miscellaneous 1/	14	58	
TARS 1/	15	6	
Total Other Pers 2/	16	1,735	
Grand Total 3/	17	3,257	
<p>1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1.</p> <p>2/ Codes 2 through 15.</p> <p>3/ Codes 1 and 16.</p>			

CASH STATEMENT			
UNDEPOSITED BAL FWD	\$	2,056	
SALE OF MEALS	+	7,737	
BULK SALES	+	380	
SURCHARGES	+	40	
CASH DEPOSITED WITH D.O.	-	2,056	
OTHER SALES OF MEALS	-	0	
UNDEPOSITED SALES	\$	8,157	

CERTIFICATION			
DISBURSING OFFICER	COLLECTION	DO	
(SIGNATURE) (DATE)	VOUCHER #	SYMBOL	DATE
R. C. Family 07/01/98	C134003	18888	06/30/98
STANDARD DOC. NO. W211198MD00007			
<p>CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:</p>			

"Navy Regular" section equals code (17) minus code (16).

The sum of all rations sold for cash or credit as recorded on the DD Form 1544 and NAVSUP 1046 Afloat.

NON CREDIT	NO
(13) CUMULATIVE	DAILY
TOTAL	CUMULATIVE
2490	2608
01	2733
05	2856
09	2985
124	3089
168	3277

Code(13) cumulative total at the end of the month.

Figure 7-4

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "CASH STATEMENT" SECTION (UNDEPOSITED SALES BEGINNING OF THE MONTH) TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

Previous Monthly NAVSUP FORM 1359

RATIONS ALLOWED STATEMENT	
Navy Rations Allowed	16,532
Other Rations Allowed	6,972
TOTAL RATIONS ALLOWED	23,504

CASH STATEMENT

UNDEPOSITED BAL FWD	2,999	TOTAL FOOD UNDEP	
SALE OF MEALS	1,436		
BULK SALES	164		
SUBSIDIZED	255		
CASH DEPOSITED WITH D.O.	2,999		
OTHER SALES OF MEALS	1		
UNDEPOSITED SALES	2,086		

Current Monthly NAVSUP FORM 1359

DATE: 01 JULY 1992

RATIONS ALLOWED STATEMENT	
Navy Rations Allowed	18,954
Other Rations Allowed	16,480
TOTAL RATIONS ALLOWED	35,434

CASH STATEMENT	
UNDEPOSITED BAL FWD	2,086
SALE OF MEALS	7,737
BULK SALES	380
SUBSIDIZED	40
CASH DEPOSITED WITH D.O.	2,086
OTHER SALES OF MEALS	0
UNDEPOSITED SALES	8,187

RECEIPTS	
INVENTORY Balance Brought Forward	23,421
RECEIPTS WITH CHANGE	53,371
RECEIPTS WITHOUT CHANGE	91
TOTAL	75,493

EXPENDITURES	
FOOD COST (13B)	18,954
SUBSIDIES	840
LOSS WITHOUT SURVEY	50
BULK SALES	330
TRANSFERS w/ REIMBURSEMENT	134
TRANSFERS w/o REIMBURSEMENT	0
INVENTORY Balance on Hand	56,335
PRICE REIMBURSEMENT	- 2,092
TOTAL	75,490

TOTAL ALLOWANCES	
FOOD COST(13B)	18,954
(ORDER)/OVER ISSU	255
TOTAL	19,209

ADVANCED FOODS	
ADVANCED FOODS	2,789
STORES CONSUMED	17,574
TOTAL	20,363

DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED = 1,946

SALES	
SALES	17,145
SURCHARGES ON SALES	2241
TOTAL	19,386

RECEIVED BY (SIGNATURE) (DATE)
W.B. Blaw 01 JULY 1992

CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE)
W.B. Blaw 01 JULY 1992

Undeposited sales from previous monthly report carried to current monthly report.

Current Monthly NAVSUP FORM 1359

Figure 7-5

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "CASH STATEMENT" SECTION (SALE OF BULK FOOD ITEMS) TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

FB2520001 TIME: 12:47 *** BILLING REPORT (DD FORM 1149) *** DATE: 01 JUL 98 PAGE: 1

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

1. FROM: FOOD SERVICE OFFICER NAVAL STATION DUARTE

2. TO: MESS TREASURER WARDROOM MESS

3. SHIP TO - MARK FOR: MESS TREASURER

4. APPROPRIATION AND SUBHEAD: USJ. CL. BUR. CONT. NO. SUBAL- LST AUTHORIZATION ACT'G ACTIVITY

5. REQUISITION DATE: 05/30/98

6. REQUISITION NUMBER

7. DATE MATERIAL REQUIRED: 06/30/98

8. PRIORITY

9. AUTHORITY OR PURPOSE: NAVSUP P-486

10. SIGNATURE: W.B. Ellis

11. VOUCHER NUMBER AND DATE

12. DATE SHIPPED

13. MODE OF SHIPMENT

14. BILL OF LADING NUMBER

15. ATM MOVEMENT DESIGNATOR OR PORT REFERENCE NO.

16. CERTIFY THAT THE FOOD ITEMS IN THE AMOUNT OF \$ 164.81 WERE SOLD TO THE WARDROOM MESS

17. THE ABOVE TOTAL INCLUDES SUBSISTENCE ITEMS IN THE AMOUNT OF \$ 164.81 AND GALLEY PRODUCED BAKERY PRODUCTS IN THE AMOUNT OF \$ 0.00

18. SEE ATTACHED SHEET FOR ISSUE DOCUMENT NUMBERS. W.B. Ellis LTJG

19. TRANSPORTATION VIA RATS OR MESS CHARGEABLE TO

20. ISSUED BY: TOTAL CONTAINER TYPE COM-TAINER DESCRIPTION

21. CHECKED BY

22. PACKED BY

23. QUANTITIES RECEIVED EXCEPT AS NOTED POSTED

24. DATE BY

25. SHEET TOTAL: 164.81

26. GRAND TOTAL: 164.81

27. RECEIVER'S VOUCHER NO.

MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) *** DATE: 01 JULY 1998

REPORT: N DAYS IN PORT: 30

RECEIPTS

INVENTORY Balance Brought Forward	\$ 22,021	RECEIPTS WITH CHARGE	53,571
RECEIPTS WITH CHARGE	53,571	RECEIPTS WITHOUT CHARGE	98
LESS: TRANSFERS W/O REIMBURSEMENT	-	TOTAL	\$ 75,499

EXPENDITURES

FOOD COST (338)	\$ 19,954
SURVEYS	660
LOSS WITHOUT SURVEY	50
BULK SALES	380
TRANSFERS W/O REIMBURSEMENT	134
TRANSFERS W/O REIMBURSEMENT	0
INVENTORY Balance on Hand	54,396
PRICE ADJUSTMENT	- 2,092
TOTAL	\$ 75,499

ALLOWANCES

NASTC ALLOWANCE	3,257	DATE	17,523
99 OR LESS	725	DATE	587
100 TO 149	1,349	DATE	539
(UNDER / (OVER) ISSUE OF		DATE	1464

TOTAL ALLOWANCES: 20,313

FOOD COST (338): 19,954

(UNDER)/OVER ISSUE: 359

1 (UNDER)/OVER ISSUE: 1,276

ADVANCED FOODS: 2,768

STORES CONSIDERED: 19,574

ADVANCED FOODS = 14.00% OF STORES CONSIDERED

DIFFERENCE BETWEEN FOOD COST & STORES CONSIDERED: 1,100

SALES

SALES	17,185	2281	007	41118	0	068732	3C	062181	06211173110	\$ 1867.40
SURCHARGES CASH	17,180	2281	000	41118	0	068732	2D	06211173110		\$ 186.25
TOTAL										\$ 2053.65

REVIEWED BY LEADING AS (SIGNATURE): J.A. Clendon MSC

REVIEWED BY (SIGNATURE) (NAME AND TITLE) (DATE): W.B. Ellis LTJG 01 JULY 1998

CERTIFICATION: I certify that the above information is correct to the best of my knowledge and belief.

CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE): W.B. Ellis LTJG 01 JULY 1998

CASH STATEMENT

UNDEPOSITED BAL FWD	\$ 2,056
SALE OF MEALS	7,137
BULK SALES	380
SURCHARGES	40
CASH DEPOSITED WITH D.O.	2,056
OTHER SALES OF MEALS	0
UNDEPOSITED SALES	8,157

CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:

DISBURSING OFFICER (SIGNATURE) (DATE): R.C. Family 07/01/98

COLLECTION VOUCHER # (NUMBER) (DATE): C134063 06/30/98

STANDARD DOC. NO. W111359800007

REMARKS/COMMENTS: The figures contained in the 'RATIONS ALLOWED' column are correct to the best of my knowledge and belief.

REVIEWED BY (SIGNATURE) (NAME AND TITLE) (DATE): R.S. Dew 01 JULY 1998

This total sale represents the wardroom mess bill. All other mess bills total \$215.52; combined they total \$380.33.

Total value of food items sold as billed to each mess rounded to the nearest dollar.

Figure 7-6

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "CASH STATEMENT" SECTION (SURCHARGES ON GENERAL MESS MEALS) TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

CASH MEAL PAYMENT SHEET										SERIAL NO. N30012	
To be completed when the government is to be reimbursed for meals furnished											
ORGANIZATION OR DINING FACILITY NAVAL STATION DUARTE					FROM 30 June 98					THROUGH 30 June 98	
FOOD CHARGES			SURCHARGES (S/C)			PER DIFM SURCHARGE					
A	B	C	D	E	F	G	H	I	J	K	
1.20	2.40	2.40	.40	.80	.80						
270			90								
GRADE	NAME	DOLLAR VALUE			GRADE	NAME	DOLLAR VALUE				
CIV M	Holmes	1.20		.40		BALANCE BROUGHT FORWARD	13.20	16.40	18.00		
CIV R	Ford	1.20		.40	CIV J	Williams	2.40		.80		
CIV J	Stevens	1.20		.40	CIV P	Anderson	2.40		.80		
CIV D	Hamel	1.20		.40	CIV R	Dixon	2.40		.80		
LT S	Bardner	1.20		.40	CIV M	Holmes	2.40		.80		
ENS A	Adams	1.20		.40	CIV S	Hughes	2.40		.80		
CIV T	Little	1.20		.40	LT R	Walton	2.40		.80		
ENS W	Wilson	1.20		.40	ENS P	Buddy	2.40		.80		
LT C	Watson	1.20		.40	CIV W	Sims	2.40		.80		
LT B	Michaels	1.20		.40	CIV J	Henderson	2.40		.80		
ENS K	Robinson	1.20		.40	CIV R	Wilson	2.40		.80		
CIV C	Chispen	2.40		.80	LT P	Wickens	2.40		.80		
CIV A	Teledo	2.40		.80	LT P	Favello	2.40		.80		
LT J	Young	2.40		.80	TOTAL		13.20	16.40	18.00		
CIV L	Mails	2.40		.80	TOTAL CHARGES		58.80		19.60		
CIV T	Brown	2.40		.80	CASH (SHORT)				.05		
ENS S	Allen	2.40		.80	CASH TURNED IN		58.80		19.60		
LT F	Thompson	2.40		.80	REMARKS		.05 over due to mischarge				
TOTAL		13.20	16.40	18.00							

This amount is for one day of the month; there are several additional DD Form 1544's and NAVSUP 1046's (afloat) equaling the total amount for the month.

NAVSUP FORM 1359				GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)				DATE: 01 JULY 1998			
NAVAL STATION DUARTE				PERIOD: 1 JUN 1998 TO 30 JUN 1998				DAYS IN PORT: 30			
RAVIONS ALLOWED STATEMENT Navy Rations Allowed: 14,954 Other Rations Allowed: 16,480 TOTAL RATIONS ALLOWED: 31,434				RECEIPTS Inventory Balance Brought Forward: \$ 23,821 RECEIPTS WITH CHARGE: 53,371 RECEIPTS WITHOUT CHARGE: 98 TOTAL: \$ 75,490				LAYER OF PROCUREMENT RECEIPTS WITH CHARGE: 53,371 LESS: TRANSFERS BY REIMBURSEMENT: 124 LESS: BULK SALES: 180 TOTAL RECEIPTS LESS TRANSFERS & BULK SALES: 53,057			
RAVIONS ALLOWED Navy Regular: 1, 1921 Nation for Cash: 2, 1358 Navy Reserve: 3, 20 Navy ROTC: 4, 5 Naval Academy: 5, 5 Marine Regular: 6, 307 Marine Reserve: 7, 7 Army Regular: 8, 66 Army Reserve: 9, 9 Army Ret Guard: 10a, 108 AF Ret Guard: 10b, 108 Air Force Regular: 11, 12 Coast Guard: 12, 12 Foreign: 13, 13 Miscellaneous: 14, 58 TARE: 15, 6 Total Other Parts: 16, 5,755 Grand Total: 17, 3,287				FOOD COST (138) RECEIPTS: 15,954 LOSS WITHOUT SURVEY: 60 BULK SALES: 390 TRANSFERS BY REIMBURSEMENT: 124 TRANSFERS BY RETIREMENT: 8 Inventory Balance: 56,396 PALCH MOVEMENTS: -2,892 TOTAL: \$ 75,490				TOTAL ALLOWANCES LESS UNDER/OVER LABOR CP BASIC ALLOWANCES: 3,257 5.38 17,523 15 ON ISSUES: 725 .61 587 100 TO 148: 1,348 .60 533 UNDER / OVER: 1666 TOTAL ALLOWANCES: 16,313 FOOD COST (138): 15,954 (UNDER/OVER) LABOR: 359 ADVANCED FOODS = 14.00% OF STORES CONSUMED			
CASH STATEMENT UNRECORDED BAL FWD: \$ 1,556 SALES OF MEALS: 1,737 BULK SALES: 180 PURCHASES: 88 CASH DEPOSITED WITH D.O.: 2,056 OTHER SALES OF MEALS: 6 UNRECORDED SALES: \$ 1,157				ACCOUNTING CLASSIFICATION SALES: 17,145 2241 607 41111 0 047723 3C 002101 02111173110 \$ 1487.40 PURCHASES ONLY: 17,104 2241 600 41111 0 047723 3D 08010973110 \$ 148.25 TOTAL: \$ 2035.65				LAST FISCAL PHYSICAL INVENTORY DATE: 06/03/98 NUMBER OF DAYS SINCE: 21 INVENTORY ACCURACY RATE: 94.59% ADVANCED FOODS: 3,788 OTHERS CONSUMED: 15,574			
DISBURSING OFFICER: W.B. Ellis, Ens COLLECTION: 06/30/98 DISBURSING UNIT: C138161 NUMBER: 14689 DATE: 06/30/98 FINANCIAL DOC. NO.: 0411198000007				SIGNATURE (CONTRACTOR): A. Daniels Bms COMMENTS (Hand Written Note): REVIEWED BY LEADING MS (SIGNATURE): J.A. Clendon MSC I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE): W.B. Ellis, Ens, 01 JULY 1998							

Figure 7-7

NAVSUP P-486 - Food Service Management

RECORDING "CASH DEPOSITED WITH DISBURSING OFFICER" TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

CASH RECEIPT BOOK
NAVY AND MARINE CORPS HEADQUARTERS
 WASHINGTON, D. C. 20380

DATE	DESCRIPTION	AMOUNT	SIGNATURE	REMARKS
12 Jan 98	Personal Services	10.00		
12 Jan 98	Personal Services	10.00		
12 Jan 98	Personal Services	10.00		
12 Jan 98	Personal Services	10.00		
12 Jan 98	Personal Services	10.00		
12 Jan 98	Personal Services	10.00		
12 Jan 98	Personal Services	10.00		
12 Jan 98	Personal Services	10.00		
12 Jan 98	Personal Services	10.00		
12 Jan 98	Personal Services	10.00		

FR1400001 TIME: 02-01
 HEADING COMMANDING OFFICER
 NAVAL STATION DUARTE

RATIONS ALLOWED STATEMENT

Navy Rations Allowed	18,954
Other Rations Allowed	16,480
TOTAL RATIONS ALLOWED	35,434

RATION BREAKDOWN

Type	Code	Rations Fed
Navy Regular	1	1522
Ration for Cash	2	1258
Navy Reserve	3	20
Navy ROTC 1/	4	
Naval Academy 1/	5	
Marine Regular	6	307
Marine Reserve	7	
Army Regular	8	86
Army Reserve	9	
ARMY Nat Guard	10A	
AF Nat Guard	10B	
Air Force Regular	11	
Coast Guard 1/	12	
Foreign 1/	13	
Miscellaneous 1/	14	58
TARS 1/	15	6
Total Other Pers 2/	16	1,735
Grand Total 3/	17	3,257

1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1.
 2/ Codes 2 through 15.
 3/ Codes 1 and 16.

CASH STATEMENT

UNDEPOSITED BAL FWD	\$ 2,056
SALE OF MEALS	7,737
BULK SALES	380
SURCHARGES	40
CASH DEPOSITED WITH D.O.	2,056
OTHER SALES OF MEALS	0
UNDEPOSITED SALES	8,157

CERTIFICATION

DISBURSING OFFICER (SIGNATURE) (DATE)	COLLECTION VOUCHER #	DO SYMBOL	DATE
R. C. Family 09/30/98	C134703	18888	06/30/98

STANDARD DOC. NO. M1111980007

CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which is included in my statement of accountability for the period of:

Cash deposited with the Disbursing Officer must equal the certification section of the NAVSUP Form 1359 and total dollar value deposited as recorded on the NAVSUP Form 170

This figure is rounded to the nearest whole

NAVSUP P-486 - Food Service Management

Figure 7-8

NAVSUP P-486 - Food Service Management

GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

22400001 TIME- 49-01		*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***				DATE: 01 JULY 1998	
HEADING COMMANDING OFFICER NAVAL STATION DUARTE		PERIOD 1 JUN 1998 THRU 30 JUN 1998		DAYS OPEN 30	DAYS IN PORT 30	DTC 21111	
		CONVERTED REPORT? N		MERGED RETURN? N		FINAL RETURN? N	
RATIONS ALLOWED STATEMENT							
Navy Rations Allowed 10,954 Other Rations Allowed 16,480 TOTAL RATIONS ALLOWED 27,434							
RATION BREAKDOWN							
Type	Code	Rations Paid					
Navy Regular	1	1522					
Ration for Cash	2	1258					
Navy Reserve	3	20					
Navy ROTC 1/	4						
Naval Academy 1/	5						
Marine Regular	6	307					
Marine Reserve	7						
Army Regular	8	86					
Army Reserve	9						
Army Nat Guard	10A						
AF Nat Guard	10B						
Air Force Regular	11						
Coast Guard 1/	12						
Foreign 1/	13						
Miscellaneous 1/	14	58					
YANS 1/	15	6					
Total Other Para 2/	16	1,735					
Grand Total 3/	17	3,257					
1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1. 2/ Codes 2 through 15. 3/ Codes 1 and 16.							
CASH STATEMENT							
UNDEPOSITED BAL FWD	\$ 2,056						
SALE OF MEALS	+ 7,737						
BULK SALES	+ 380						
SURCHARGES	+ 40						
CASH DEPOSITED NIVE D.O.	- 2,056						
OTHER SALES OF MEALS	- 0						
UNDEPOSITED BALANCE	\$ 8,157						
DISBURSING OFFICER							
(SIGNATURE) (DATE)	COLLECTION VOUCHER #	DO SYMBOL	DATE				
R. C. Family 07/01/98	C134003	10888	06/30/98				
STANDARD DOC. NO. 02411190MD00007							
CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:							
		RECEIPTS INVENTORY Balance Brought Forward \$ 22,021 RECEIPTS WITH CHARGE 53,571 RECEIPTS WITHOUT CHARGE 98 TOTAL \$ 75,690		LEVEL OF PROCUREMENT RECEIPTS WITH CHARGE 53,571 less: TRANSFERS w/ REIMBURSEMENT - 134 less: BULK SALES - 380 53,057 TOTAL RECEIPTS less TRANSFERS & BULK SALES 53,057 TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CP 52,315 RATIO = 1.01 Ratio less than 1.00 means purchases, transfers and sales were less than allowances.			
		EXPENDITURES FOOD COST (338) + \$ 19,954 SURVEYS + 860 LOSS WITHOUT SURVEY + 50 BULK SALES + 380 TRANSFERS w/ REIMBURSEMENT + 134 TRANSFERS w/o REIMBURSEMENT + 8 INVENTORY Balance on Hand + 56,396 PRICE ADJUSTMENT +/- - 2,092 TOTAL \$ 75,690					
ALLOWANCES							
BASIC ALLOWANCE	3,257	5.38	17,523	DATE 06/09/98			
99 OR LESS	725	.61	567	NUMBER OF DAYS SINCE 31			
100 TO 149	1,349	.48	539	INVENTORY ACCURACY RATE 96.99%			
UNDER / (OVER) ISSUE CP			1664				
TOTAL ALLOWANCES		20,313		ADVANCED FOODS 2,788			
FOOD COST(338)		19,954		STORES CONSUMED 19,574			
(UNDER)/OVER ISSUE		359		ADVANCED FOODS = 14.00% OF STORES CONSUMED			
N (UNDER)/OVER ISSUE		1.76		DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED 1,923			
COUNTRY CODE		SUB	OBJ	SUB	TRAIL		
ACCOUNTING CLASSIFICATION		APPROP	HEAD	CLASS	RCN	ALLOT	
SALES	17_1453	2241	007	41118	0	068732	
SURCHARGES OAH	17_1804	2241	000	41118	0	068732	
TOTAL							
				REVIEWED BY LEADING MS (SIGNATURE) COMMENTS (Hand Written Note): I CERTIFY that the above information is correct to the best of my knowledge and belief. CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE) W.B. Ellis MSC W. B. ELLIS LSGT PMS 01 JULY 1998			

This amount will be reported as undeposited balance brought forward on next month's NAVSUP Form 1359

Figure 7-9

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "BALANCE SHEET" SECTION (BALANCE BROUGHT FORWARD) TO THE GENERAL MESS SUMMARY DOCUMENT

F8460001 TIME: 14:45 *** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***

RECORD OF RECEIPTS AND EXPENDITURES (4442)
NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670

RECEIPTS				EXPENDITURES				
*1998				*1998				
No.	Day	SOURCE	DOCUMENT NO.	No.	Day	ACTIVITY	DOCUMENT NO.	
6	1	INVENTORY BROUGHT FORWARD		6	30	NAVSUP FORM 367		
6	1	DOUGHTIES	8091 101 9Y83	6	31		TURN(S)	
6	1	COCA-COLA USA	8091 9P70 9Z26	6	30		TURN(S)	
6	1	MARVA MAID DAIRY	8091 9U46 9Z07	6	30		SURVEY	8181 00
6	3	DOUGHTIES	8093 101 9X86	6	30		WARDROOM MESS (ISSUES+GPBP-RETURNS)	
6	3	MARVA MAID DAIRY	8093 9U93	6	30		USS CARR (FFG 9)	

Ending inventory from previous accounting period. Post this figure to the nearest dollar value.

F8460001 FORM 1359 *** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) *** DATE: 01 JULY 1998

READING COMMANDING OFFICER NAVAL STATION QUARTE
PERIOD 1 JUN 1998 THRU 30 JUN 1998 DATE OVER 30 DAYS IN PER 30 PERIOD REPORT R REPORTED AMOUNT R FINAL AMOUNT R

RATIONS ALLOWED STATEMENT				RECEIPTS				EXPENDITURES																																																																																																																	
Navy Rations Allowed 18,954				INVENTORY Balance Brought Forward 22,020.7651				RECEIPTS WITH CHARGE 83,554																																																																																																																	
Other Rations Allowed 16,440				RECEIPTS WITHOUT CHANGE 81				FOOD COST (318) 19,954																																																																																																																	
TOTAL RATIONS ALLOWED 35,414				TOTAL 75,690				SERVETS 860																																																																																																																	
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<p>STANDARD DOC. NO. M11198M0007</p> <p>CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65 representing deposits described above, which will be included in my statement of accountability for the period of:</p>				<p>REVIEWED BY LEADER BS (SIGNATURE)</p> <p><i>J.A. Clinton msc</i></p> <p>I CERTIFY that the above information is correct to the best of my knowledge and belief.</p>																																																																																																																					
<p>RECEIPTS / (OVER) OFFICER (SIGNATURE) (DATE)</p> <p><i>R.C. Family</i></p> <p>01 JULY 1998</p>				<p>CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE)</p> <p><i>W.B. [Signature]</i></p> <p>01 JULY 1998</p>																																																																																																																					

Figure 7-10

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "BALANCE SHEET" SECTION (RECEIPTS WITHOUT CHARGE) TO THE GENERAL MESS SUMMARY DOCUMENT

FB460001 TIME: 14:45 *** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) *** DATE: 30 JUN 88 PAGE: 5

RECORD OF RECEIPTS AND EXPENDITURES (4442)
NAVSUP FORM 367 (REV. 1-80) S/N D10B-LF-500-3670

ACTIVITY COMMANDING OFFICER
NAVAL STATION DUART 28882-1888

NAVSUP FORM 367

*1998 RECEIPTS				*1998 EXPENDITURES					
Mo.	Day	SOURCE	DOCUMENT NO.	VALUE	Mo.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
6	23	MARVA MAID DAIRY	8174 9S24 9251	129.7856					
6	23	MARVA MAID DAIRY	8174 9U93 9207	124.9280					
6	23	NSC NORFOLK	8174 102 9V03	60.8000					
6	26	KOTARIDES BAKING	8177 9W67	327.1500					
6	29	DOUGHTIES	8170 101 9X88	1,201.4678					
6	29	MARVA MAID DAIRY	8152 9U93	200.4000					
6	29	NSC NORFOLK	8180 101 9H22	52.8000					
6	30	MARVA MAID DAIRY	8152 9U93	200.4000					
6	30	NSC NORFOLK	8181 103 9H29	646.5000					
6	30	NSC NORFOLK	8181 104 9095	166.8000					
6	30	USS NEVERSAIL (LPD-5)	8181 9A08 9A21 *	98.4000					
6	30	TOTAL		75,690.1840					

This figure will equal the receipts posted on the "receipts" section of the NAVSUP Form 367 with the indication "*" on the left hand side of the value column. This will equal the receipts without charge section of the NAVSUP 1359.

FB460001 TIME: 09:31 *** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) *** DATE: 01 JULY 1988

PERIOD: 1 JUN 1988 TO 30 JUN 1988

NAVSUP FORM 1359

RAZIONI ALLOWED STATEMENT			RECEIPTS		EXPENDITURES	
NAVY Rations Allowed	18,954		INVENTORY Balances Brought Forward	\$ 22,021		
Other Rations Allowed	14,480		RECEIPTS WITH CHARGE	53,571		
TOTAL RATIONS ALLOWED	33,434		RECEIPTS WITHOUT CHARGE	98		
			TOTAL	\$ 75,690		
RAZIONI REMAINING			FOOD COST (\$38)		TOTAL	
NAVY Regular	1	307		\$ 19,954		
Ration for Club	2	1258		60		
NAVY Reserve	3	20		30		
NAVY ROTC 1/	4			80		
Naval Academy 1/	5			34		
Marine Regular	6			8		
Marine Reserve	7			8		
Army Regular	8			35		
Army Reserve	9			32		
Army Ft Guard	10A			32		
AF Ft Guard	10B			6		
Air Force Regular	11			35		
Coast Guard 1/	12			32		
Foreign 1/	13			32		
Miscellaneous 1/	14	58				
TELE 1/	15	6				
Total Other Part 2/	16	1,735				
Grand Total 3/	17	3,257				

Level of Accountability: RECEIPTS WITH CHARGE \$3,571; less: TRANSFERS w/ REIMBURSEMENT 134; less: BULK SALES 380; TOTAL \$3,057. TOTAL RECEIPTS less TRANSFERS & BULK SALES \$3,057. TOTAL ALLOWANCES less UNDER/OVER ISSUES CP \$3,313. RATIO = 1.01. Ratio less than 1.00 means purchases, transfers and sales were less than allowances.

ALLOWANCES	RAZIONI	DATE	YTD	LAST YTD PHYSICAL INVENTORY
BASIC ALLOWANCE	3,257	5.38	17,523	DATE 06/09/88
99 OR 100	725	.81	587	NUMBER OF DAYS SINCE 23
100 TO 149	1,349	.48	539	INVENTORY ACCURACY RATE 96.59%
UNDER / OVER ISSUES CP			1464	

UNDEPOSITED BAL FWD	CLERK SIGNATURE	DATE
UNDEPOSITED BAL FWD	\$ 2,056	
SALES OF MERALS	7,737	
BULK SALES	380	
RECHARGES	60	
CLERK DEPOSITED WITH D.O.	2,056	
OTHER SALES OF MERALS	0	
UNDEPOSITED SALES	\$ 8,157	

1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 481, Chapter 2, Volume 1.
2/ Codes 2 through 15.
3/ Codes 1 and 16.

CERTIFICATION: I certify that I have received cash in the amount of \$ 3,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:

DISBURSING OFFICER: [Signature] DO: [Signature]
SIGNATURES/COMMENTS: [Signatures]

REVIEWED BY LEADING QS (SIGNATURE): [Signature]

CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE): [Signature] W. A. [Signature] 01 JULY 1988

Figure 7-11

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "EXPENDITURE" SECTION (SURVEY & LOSS WITHOUT SURVEY) TO THE GENERAL MESS SUMMARY DOCUMENT

PIAAC0001 EXP: 09:01
*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***
DATE: 01 JULY 1998

COMMANDING OFFICER
NAVAL STATION DIARTE

PERIOD
1 JUN 1998 THRU 30 JUN 1998

DATE IN PORT 30

DATE OUT PORT 30

DATE IN OTC 30

DATE OUT OTC 30

DATE IN BILL 30

DATE OUT BILL 30

NAVSUP FORM 1359

RECEIVED RETURN N

FINANCIAL RETURN N

INVENTORY Balance Brought Forw 53,574

RECEIPTS WITH CHARGE 53,574

RECEIPTS WITHOUT CHARGE 98

TOTAL \$ 75,490

RATIONS ALLOWED STATISTICAL

Navy Rations Allowed	18,954
Other Rations Allowed	16,480
TOTAL RATIONS ALLOWED	35,434

RATION BREAKDOWN

Type	Code	Rations Fed
Navy Regular	1	1522
Nation for Cash	2	1258
Navy Reserve	3	20
Navy ROTC 1/	4	
Naval Academy 1/	5	
Marine Regular	6	307
Marine Reserve	7	
Army Regular	8	86
Army Reserve	9	
Army Ret Guard	10A	
Air Nat Guard	10B	
Air Force Regular	11	
Coast Guard 1/	12	
Foreign 1/	13	
Miscellaneous 1/	14	58
TRANS 1/	15	6
Total Other Pers 2/	16	1,735
Grand Total 3/	17	2,257

1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1.
2/ Codes 2 through 15.
3/ Codes 1 and 16.

RECEIPTS WITH CHARGE 53,574

less: TRANSFERS w/ REIMBURSEMENT 134

less: BULK SALES 310

TOTAL RECEIPTS less TRANSFERS & BULK SALES 53,057

TOTAL ALLOWANCES less ORDER/OVER/ISSUE CP 52,315

RATIO = 1.01

Ratio less than 1.00 means purchases, transfers and sales were less than allowances.

EXPENDITURES

FOOD COST (ISS)	\$ 19,354
SURVEYS	160
LOSS WITHOUT SURVEY	50
BULK SALES	80
TRANSFERS w/ REIMBURSEMENT	134
TRANSFERS w/o REIMBURSEMENT	0
INVENTORY Balance on Hand	55,396
PRICE ADJUSTMENT +/-	- 2,092
TOTAL	\$ 75,490

ALLOTTMENTS

ALLOTTMENTS	RATIONS	RATE	VALUE
BASIC ALLOWANCE	3,257	5.38	17,521
5% ON LOSS	725	.81	587
50% TO 149	1,349	.40	539
ORDER / (OVER) ISSUE CP			1644

DATE FROM PHYSICAL INVENTORY 04/09/98

NUMBER OF DAYS SINCE 21

INVENTORY ACCURACY RATE 96.9%

CASH STATEMENT

UNDEPOSITED BAL FWD	\$ 2,056
SALE OF MEALS	7,737
BULK SALES	380
REIMBURSEMENT	0
CASH DEPOSITED WITH D.O.	2,056
OTHER SALES OF MEALS	0
UNDEPOSITED SALES	\$ 2,157

CERTIFICATION

DISBURSING OFFICER: [Signature] DO: [Signature]

ISSUE TOTAL (DATE): [Signature] VOUCHELS #: [Signature] [Signature] DATE: 06/30/98

PIAAC0001 DOC. NO. 021198040007

CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.85 representing deposits described above, which will be included in my statement of accountability for the period of:

REVIEWED BY LEADING MS (SIGNATURE): [Signature]

REVIEWED BY LEADING MS (DATE): [Signature]

CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE): [Signature] [Signature] [Signature]

This total dollar value is extended at last receipt price as reported on the NAVSUP Form 367 expenditure section.

F8460001 TIME: 12:48
*** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***
DATE: 01 JUL 98 PAGE: 1

COMMANDING OFFICER
NAVAL STATION DIARTE

28862-1888

U.I.C. 021111

NAVSUP FORM 367

RECORD OF RECEIPTS AND EXPENDITURES (4442)

NAVSUP FORM 367 (Rev. 1-80) 5/8 0108-1F-508-3670

RECEIPTS

No.	Day	SOURCE	DOCUMENT NO.	VALUE
6	1	INVENTORY BROUGHT FORWARD		22,020.7651
6	1	DOUGHTIES	8091 101 9783	1,169.1729
6	1	COCA-COLA USA	8091 9970 9226	366.3000
6	3	HARVA MAID DAIRY	8093 9A66 9207	35.9260
6	3	DOUGHTIES	8093 101 9286	57.3920
6	3	HARVA MAID DAIRY	8093 9A93 9207	123.3280
6	3	KOTARIDES BAKING	8093 9A67	351.4500
6	3	HARVA MAID DAIRY	8093 9A91 9A95	114.6528
6	7	DOUGHTIES	8093 101 9286	861.9286
6	7	HSC CHARLESTON	8097 101 9A43	498.8000
6	7	DOUGHTIES	8097 102 9A79	1,603.0451
6	8	HARVA MAID DAIRY	8098 9A91 9A95	122.2128
6	9	HARVA MAID DAIRY	8099 9A93 9207	1,900.7000
6	10	KOTARIDES BAKING	8100 9A67	366.9500
6	16	HSC CHARLESTON	8099 101 9Y56	1,760.5755
6	16	DOUGHTIES	8104 101 9A88	873.9577
6	16	HARVA MAID DAIRY	8106 9A93 9207	103.4560
6	17	KOTARIDES BAKING	8107 9A67	322.2000
6	20	HARVA MAID DAIRY	8110 9A93 9207	159.3560
6	20	HARVA MAID DAIRY	8110 9A91 9256	143.8656
6	21	DOUGHTIES	8106 101 9Y19	761.7118
6	22	HSC CHARLESTON	8112 101 9A43	389.3700

EXPENDITURES

No.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
6	30	ALL OTHERS (ISSUES/GPSP-RETURNS)		28,5200
6	30	SURVEY	8181 9A01	860.3000
6	30	WARDROOM MESS (ISSUES/GPSP-RETURNS)		164.8100
6	30	USS HEVERSAIL (LPO-5)	M12345 8181 9814	7.6000
6	30	EXPENDITURE WITHOUT SURVEY	8181 9A03	69.8600
6	30	ISSUES TO THE GENERAL MESS		19,953.7296
6	30	INVENTORY		56,396.4928
6	30	SUBTOTAL		77,782.8224
6	30	PRICE ADJUSTMENT		- 2,092.4666
6	30	TOTAL		75,690.2558

* Receipt Without Charge

Transfer With Reimbursement

Figure 7-12

NAVSUP P-486 - Food Service Management

REPORTING SALE OF BULK FOOD ON THE GENERAL MESS SUMMARY DOCUMENT

DD FORM 1149

REGISTRATION AND INVOICE/SHIPMENT DOCUMENT

DATE: 01 JUL 1998

FROM: FOOD SERVICE OFFICER NAVAL STATION DWARFE

TO: WAREHOUSE

SHIP TO: MARK FOR MESS FEASIBILITY

AMOUNT: 380.33

I CERTIFY THAT THE FOOD LISTED IN THE AMOUNT OF \$ 380.33 WAS SOLD TO THE WAREHOUSE MESS.

THE ABOVE TOTAL EXCLUDES OVERSHIPPING ITEMS IN THE AMOUNT OF \$ 0.00 AND CALLS FOR THE ISSUES DOCUMENT NUMBER.

ISSUES NUMBER: 310

This total sale represents a wardroom mess bill. All other mess bills total \$215.52; combined they total \$380.33.

NAVSUP FORM 1359

GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

DATE: 01 JULY 1998

PERIOD: 1 JUN 1998 TO 30 JUN 1998

DATE ENTERED	30
DAYS IN PORT	30
DATE RECEIVED	21111
INVENTORY	Y
FINAL RETURN	Y

INVENTORY Balance Brought Forward		\$ 22,021
RECEIPTS WITH CHARGE		53,571
RECEIPTS WITHOUT CHARGE		98
TOTAL		\$ 75,690

EXPENDITURES		
FOOD COST (338)	+	\$ 29,354
SURVEYS	+	81
LOSS WITHOUT SURVEY	+	30
BULK SALES	+	380
TRANSFERS w/ REIMBURSEMENT	+	191
TRANSFERS w/o REIMBURSEMENT	+	8
INVENTORY Balance on Hand	+	56,396
PRICE ADJUSTMENT	-/-	- 2,092
TOTAL		\$ 75,690

LEVEL OF PROCUREMENT	
RECEIPTS WITH CHARGE	53,571
Less: TRANSFERS w/ REIMBURSEMENT	- 336
Less: BULK SALES	- 380
	53,057
TOTAL RECEIPTS less TRANSFERS & BULK SALES	53,057
TOTAL ALLOWANCES less ORDER/OVERS ISSUE CP	
	52,315
RATIO	1.01

NAVSUP FORM 367

RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

DATE: 01 JUL 98 PAGE: 1

RECEIPTS				EXPENDITURES			
No.	Day	SOURCE	VALUE	No.	Day	ACTIVITY/PURPOSE	VALUE
6	1	INVENTORY BROUGHT FORWARD	22,020.7651	6	30	ALL OTHERS (ISSUES+GPP-RETURNS)	215.9200
6	1	DOUGHNUTS	1,169.1729	6	30	SURVEY	860.3000
6	1	COCA-COLA USA	366.3000	6	30	WARDROOM MESS (ISSUES+GPP-RETURNS)	164.8100
6	1	NAVYA PAID DAIRY	35.9280	6	30	ISS STATUS	134.2100
6	3	DOUGHNUTS	57.3920	6	30	USS REVERSAL (LRO-S)	7.4800
6	3	NAVYA PAID DAIRY	123.3280	6	30	EXPENDITURE WITHOUT SURVEY	49.8600
6	3	KOTARIDES BAKING	351.4500	6	30	ISSUES TO THE GENERAL MESS	19,953.7296
6	3	NAVYA PAID DAIRY	114.6528				36,396.4928
6	7	DOUGHNUTS	861.9286				77,782.8224
6	7	ISS CHARLESTON	498.8000				-2,092.4668
6	7	DOUGHNUTS	1,603.0451				75,690.2538
6	8	NAVYA PAID DAIRY	122.2128				
6	9	NAVYA PAID DAIRY	1,900.7000				
6	10		364.9500				
6			1,760.5200				

Total issues of "all others" plus issues to private messes equal the total sale of bulk food items on the NAVSUP Form 1359.

Figure 7-13

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "EXPENDITURE" SECTION (TRANSFER WITH REIMBURSEMENT) TO THE GENERAL MESS SUMMARY DOCUMENT

HEADQUARTERS TIME: 08:21
 HEADLINE: COMMANDING OFFICER
 NAVAL STATION DEARTE

NAVSUP FORM 1359

DATE: 01 JULY 1998
 DATA OVER: 30 DAYS IN: 30
 REPORT PERIOD: N
 FINAL REPORT: N

RATIONS ALLOWED STATEMENT

Navy Rations Allowed	16,954
Other Rations Allowed	16,480
TOTAL RATIONS ALLOWED	33,434

RATION BREAKDOWN

Type	Code	Rations Fed
Navy Regular	1	1522
Ration for Cash	2	1259
Navy Reserve	3	20
Navy ROTC 1/	4	
Naval Academy 1/	5	
Marine Regular	4	307
Marine Reserve	7	
Army Regular	8	86
Army Reserve	9	
Army Nat Guard	10A	
AF Nat Guard	10B	
Air Force Regular	11	
Coast Guard 1/	12	
Foreign 1/	13	
Miscellaneous 1/	14	59
TRAB 1/	15	6
Total Other Pers 2/	16	1,735
Grand Total 3/	17	3,257

1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 686, Chapter 2, Volume 1.
 2/ Codes 2 through 15.
 3/ Codes 1 and 16.

RECEIPTS

INVENTORY Balance Brought Forward	\$ 22,021
RECEIPTS WITH CHARGE	33,571
RECEIPTS WITHOUT CHARGE	91
TOTAL	\$ 75,693

EXPENDITURES

FOOD COST (318)	\$ 19,954
DISCOUNTS	860
LOSS WITHOUT SURVEY	50
NET SALES	380
TRANSFERS w/ REIMBURSEMENT	134
TRANSFERS w/o REIMBURSEMENT	0
INVENTORY Balance on Hand	396
PRICE ADJUSTMENT	-2,092
TOTAL	75,690

ALLOWANCES

ALLOWANCE	RATIONS	RATE	VALUE
BASIC ALLOWANCE	1,257	5.38	17,523
99 OR LESS	728	.51	587
100 TO 149	1,349	.48	539
ORDER / (OVER) ISSUE OF			1644

INVENTORY OF PROCUREMENT

RECEIPTS WITH CHARGE	\$3,571
less: TRANSFERS w/ REIMBURSEMENT	- 134
less: NET SALES	- 380
TOTAL RECEIPTS less TRANSFERS & NET SALES	33,057
TOTAL ALLOWANCES less ORDER/(OVER) ISSUE OF	33,315
RATIO	1.01

Ratio less than 1.04 means purchases, transfers and sales were less than allowances.

INVENTORY STATEMENT

DATE	ISSUE	DATE
06/09/98		06/09/98
NUMBER OF DAYS SINCE		21
INVENTORY ACCURACY RATE		94.99%

ADVANCED FOODS

ADVANCED FOODS	2,788
STORES CONSUMED	19,574

DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED

ADVANCED FOODS	14.00%
DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED	1.00%

ACCOUNTING CLASSIFICATION

APPROV	SUB	OBJ	CLASS	RCE	ALLOT	AAA	TYPE	FAA	COST CODE	AMOUNT
17	1453	2241	407	41118	0	068732	3C	068181	0611131110	\$ 1687.48
17	1804	2241	409	41118	0	068732	2D	060109731110	\$ 188.25	
TOTAL										\$ 2055.45

CERTIFICATION

DISBURSING OFFICER: *[Signature]* COLLECTION DO: *[Signature]*

151000001 (DATE): 07/01/98
 R. C. [Signature] c114083

STANDARD DOC. NO.: 06111190000007

CERTIFICATION: I certify that I have received amount of \$ 2,055.05 representing the above, which will be included in my statement for the period of:

This total dollar value will agree with all transfer with reimbursement files and the expenditure section of the NAVSUP Form 367.

REVIEWED BY LEADER (SIGNATURE): *[Signature]*

CERTIFY that the above information is correct to the best of my knowledge and belief.

CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE): *[Signature]*
 W. B. [Signature] JR. WFO 01 JULY 1998

FB4600001 TIME: 12:48

*** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***

DATE: 01 JUL 98 PAGE: 1

RECORD OF RECEIPTS AND EXPENDITURES (4442)
 NAVSUP FORM 367 (Rev. 1-80) S/W 0108-LF-500-3670

ACTIVITY: COMMANDING OFFICER
 NAVAL STATION DEARTE

2882-1888 U.I.C. #21111

RECEIPTS					EXPENDITURES				
*1998 No.	Day	SOURCE	DOCUMENT NO.	VALUE	*1998 No.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
6	1	INVENTORY BROUGHT FORWARD		22,020.7651	6	30	ALL OTHERS (ISSUES+GPBP-RETURNS)		285.5208
6	1	DOUGHTIES	8091 101 9183	1,169.1729	6	30	SURVEY	0001	860.3000
6	1	COCA-COLA USA	8091 9770 9226	366.3000	6	30	HARDWARE MESS (ISSUES+GPBP-RETURNS)		164.2100
6	1	MARVA MAID DAIRY	8091 9046 9207	35.9280	6	30	USS SIRUS		134.2100
6	3	DOUGHTIES	8093 101 9186	57.3920	6	30	USS NEVERSAIL (LPD-5)	N12345 8181 9514	7.6000
6	5	MARVA MAID DAIRY	8093 9093 9207	125.3280	6	30	EXPENDITURE WITHOUT SURVEY	8181 9003	49.8600
6	3	KOTARIDES BAKING	8093 9067	351.4500	6	30	ISSUES TO THE GENERAL MESS		19,953.7296
6	3	MARVA MAID DAIRY	8093 9091 9195	114.6528	6	30	INVENTORY		56,396.4928
6	7	DOUGHTIES	8093 101 9186	861.9286	6	30	SUBTOTAL		77,782.8224
6	7	MSC CHARLESTON	8097 101 9043	498.8000	6	30	PRICE ADJUSTMENT		-2,092.4666
6	7	DOUGHTIES	8097 102 9179	1,403.0451	6	30	TOTAL		75,690.2558
6	8	MARVA MAID DAIRY	8098 9091 9195	122.2128					
6	9	MARVA MAID DAIRY	8099 9083 9207	1,200.7900					
6	10		810						
6			002						

NAVSUP FORM 367

Figure 7-14

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "EXPENDITURE" SECTION (TRANSFER WITHOUT REIMBURSEMENT) TO THE GENERAL MESS SUMMARY DOCUMENT

FORM 08-81
*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***
DATE: 01 JULY 1998

COMMANDING OFFICER
NAVAL STATION DONALD
PERIOD
1 JUN 1997 THRU 30 JUN 1998
DATE IN POST
DATE IN REC

NAVSUP FORM 1359

NAVAL STATION DONALD			RECEIPTS WITH CHARGE		LEVEL OF PROCUREMENT	
Navy Nations Allowed	18.95		RECEIPTS WITH CHARGE	53,571	RECEIPTS WITH CHARGE	53,571
Other Nations Allowed	16.48		Less: TRANSFERS w/ REIMBURSEMENT	91	Less: TRANSFERS w/ REIMBURSEMENT	134
TOTAL NATIONS ALLOWED	35.43		TOTAL	75,690	Less: SOLA SALES	310
						53,557
						53,427
						57,316
						Ratio = 1.01
						Ratio less than 1.04 means purchases, transfers and sales were less than allowances.

EXPENDITURES		ALLOWANCES		LAST FISCAL PHYSICAL INVENTORY	
FOOD COST (13B)	19,954	BASELINE	5.10	DATE	06/01/98
SURVEYS	860	99 OR LESS	.81	NUMBER OF DAYS SINCE	21
LOSS WITHOUT SURVEY	50	100 TO 149	.40	INVENTORY ACCURACY RATE	94.39%
SOLA SALES	380				
TRANSFERS w/ REIMBURSEMENT	354				
TRANSFERS w/o REIMBURSEMENT	6				
INVENTORY Balance on Hand	5,761				
PRICE ADJUSTMENT	1,001				
TOTAL	28,596				

ADVANCED FOODS		ADVANCED STORES	
ADVANCED FOODS	3,788	ADVANCED STORES	19,574
DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED	1,218		

This total dollar value is rounded to the nearest whole dollar and extended at last receipt price and will agree with the expenditure section of NAVSUP Form 367.

STANDARD DOC. NO. 841119M01007

REVISIONS: 1 certify that I have received cash in the amount of \$ 2,055.45 representing deposits described above, which will be included in my statement of accountability for the period of:

RECEIVED BY LEADING HS (SIGNATURE)

H. Clinton msc

I CERTIFY that the above information is correct to the best of my knowledge and belief.

RECEIVED BY (SIGNATURE) (NAME AND TITLE) (DATE)

W.B. [Signature]

F8460001 TIME: 12:48
*** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***
DATE: 01 JUL98 PAGE: 1

RECORD OF RECEIPTS AND EXPENDITURES (4442)
NAVSUP FORM 367 (Rev. 1-50) 8/8 0108-1P-500-3670
ACTIVITY COMMANDING OFFICER
NAVAL STATION DONALD
28882-1826 U.I.C.
821111

RECEIPTS				EXPENDITURES			
No.	Day	SOURCE	VALUE	No.	Day	ACTIVITY/PURPOSE	VALUE
6	1	INVENTORY BROUGHT FORWARD	22,020.7651	6	30	ALL OTHERS (ISSUES+GPDP-RETURNS)	26,5200
6	1	DOUGHTIES	1,149.1729	6	30	SURVEY	860.3000
6	1	COCA-COLA USA	366.3000	6	30	WARDROOM MESS (ISSUES+GPDP-RETURNS)	164.8100
6	1	MARVA MAID DAIRY	35.9280	6	30	USS SIRIUS	34,2100
6	3	DOUGHTIES	57.3920	6	30	USS NEVERSAIL (LPD-5)	7,6000
6	3	MARVA MAID DAIRY	123.3280	6	30	EXPENDITURE WITHOUT SURVEY	49,8600
6	3	KOYARIDES BAKING	351.4500	6	30	ISSUES TO THE GENERAL MESS	19,953.7296
6	3	MARVA MAID DAIRY	114.4528	6	30	INVENTORY	56,396.4928
6	7	DOUGHTIES	861.9286	6	30	SUBTOTAL	77,782.8224
6	7	NSC CHARLESTON	498.8000	6	30	PRICE ADJUSTMENT	-2,092.4666
6	7	DOUGHTIES	1,403.0451	6	30	TOTAL	75,690.2558
6	8	MARVA MAID DAIRY	122.2128				
6	9	MARVA MAID DAIRY	1,000.0000				
6	10						

NAVSUP FORM 367

Figure 7-15

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "EXPENDITURE" SECTION (PRICE ADJUSTMENT) SECTION OF THE GENERAL MESS SUMMARY DOCUMENT

*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***

DATE: 01 JULY 1998

PERIOD: 1 JUN 1998 THRU 30 JUN 1998

COMMANDING OFFICER: NAVAL STATION QUARTERS

NAVSUP FORM 1359

RACTIONS ALLOWED STATEMENT		RECEIPTS		EXPENDITURES		ALLOWANCES		BALANCE SHEET	
Type	RACTIONS	AMOUNT	DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT	DATE
Navy Regular		\$ 22,021		FOOD COST (338)	19,954	NAVIC ALLOWANCE	3,257	17,523	06/09/98
Other Rations Allowed		33,371		STURVES	840	PP OR LESS	725	507	
TOTAL RATIONS ALLOWED		55,392		LOSS WITHOUT SURVEY	50	100 PD 149	1,749	839	
				BULK SALES	500	UNDEP / (OVER) ISSUES CP		1644	
				TRANSFERS w/ REIMBURSEMENT	134				
				TRANSFERS w/o REIMBURSEMENT	0				
				INVENTORY Balance on Hand	56,396				
				PRICE ADJUSTMENT	-2,092				
				TOTAL	75,490				

RECEIPTS WITH CHARGE: 53,371
 less: TRANSFERS w/ REIMBURSEMENT: 134
 less: BULK SALES: 380
 TOTAL RECEIPTS less TRANSFERS & BULK SALES: 53,057

TOTAL ALLOWANCES less UNDEP/(OVER) ISSUES CP: 52,315
 RATIO = 1.01

Ratio less than 1.04 means purchases, transfers and sales were less than allowances.

UNDEPOSITED BAL FWD: 2,956
 BAL OF DEBITS: 7,737
 BULK SALES: 380
 SURCHARGES: 49
 CASH RECEIPTS WITH D.O.: 2,456
 OTHER SALES OF DEBITS: 0
 UNDEPOSITED SALES: 8,157

STANDARD DOC. NO. 06111800007

CERTIFICATION: I certify that I have received cash in the amount of \$ 2,956.45, representing deposits described above, which will be included in my statement of accountability for the period of.

Signature: [Handwritten Signature]

DATE: 01 JULY 1998

Note: Due to rounding this value may not agree with the NAVSUP Form 367 and NAVSUP Form 1359.

*** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***

DATE: 01 JUL 98 PAGE: 1

COMMANDING OFFICER: NAVAL STATION QUARTERS

NAVSUP FORM 367

RECEIPTS				EXPENDITURES			
No.	Day	SOURCE	VALUE	No.	Day	ACTIVITY/PURPOSE	VALUE
6	1	INVENTORY BROUGHT FORWARD	22,020.7651	6	30	ALL OTHERS (ISSUES+GPBP-RETURNS)	215.5200
6	1	DOUGHTIES	1,169.1729	6	30	SURVEY	860.3000
6	1	COCA-COLA USA	366.3000	6	30	WARDROOM MESS (ISSUES+GPBP-RETURNS)	164.8100
6	1	MARVA MAID DAIRY	35.9280	6	30	USS SIRIUS	134.2100
6	3	DOUGHTIES	57.3920	6	30	USS HEVERSAIL (LPO-5)	7,600.0000
6	3	MARVA MAID DAIRY	123.3280	6	30	EXPENDITURE WITHOUT SURVEY	49.6600
6	3	KOTARIDES BAKING	351.4500	6	30	ISSUES TO THE GENERAL MESS	19,953.7296
6	3	MARVA MAID DAIRY	114.6528	6	30	INVENTORY	56,396.4928
6	7	DOUGHTIES	861.9286	6	30	SUBTOTAL	77,782.8224
6	7	NSC CHARLESTON				PRICE ADJUSTMENT	-2,092.4666
6	7	DOUGHTIES				TOTAL	75,690.2558
6	8	MARVA MAID DAIRY					
6	9	MARVA MAID DAIRY					
6	10	MARVA MAID DAIRY					
6		MARVA MAID DAIRY					

Figure 7-16

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "RATION STATEMENT" SECTION TO THE GENERAL MESS SUMMARY DOCUMENT

28400001 FORM 82-01		*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***				DATE: 01 JULY 1998	
HEADLINE COMMANDING OFFICER NAVAL STATION DWARTE		PERIOD 1 JUN 1998 THRU 30 JUN 1998		DAYS OPEN 30		DAYS IN PORT 30	
		CONNECTED REPORT? R		MESSAGED RETURN? R		FINAL RETURN? R	
NAVSUP FORM 1359							
RATIONS ALLOWED STATEMENT Navy Rations Allowed 18,954 Other Rations Allowed 16,480 TOTAL RATIONS ALLOWED 35,434		RECEIPTS INVENTORY Balance Brought Forward \$ 22,021 RECEIPTS WITH CHARGE 53,571 RECEIPTS WITHOUT CHARGE 98 TOTAL \$ 75,690		RECEIPTS WITH CHARGE 53,571 less: TRANSFERS w/ REIMBURSEMENT - 134 less: BULK SALES - 180 53,457 TOTAL RECEIPTS less TRANSFERS & BULK SALES 53,457 TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CP 52,315 RATIO = 1.01 Ratio less than 1.00 means purchases, transfers and sales were less than allowances.			
RATION BREAKDOWN		EXPENDITURES					
Type	Code	Rations	Food				
Navy Regular	1	1522		FOOD COST (338) + \$ 19,954 SURVEYS + 860 LOSS WITHOUT SURVEY + 50 BULK SALES + 380 TRANSFERS w/ REIMBURSEMENT + 134 TRANSFERS w/o REIMBURSEMENT + 8 INVENTORY Balance on Hand + 56,396 PRICE ADJUSTMENT +/- - 2,092 TOTAL \$ 75,690			
Ration for Cash	2	1258		ALLOWANCES			
Navy Reserve	3	20		ALLOWANCE 3,257 5.38 17,523 LESS 725 .81 587 TO 149 1,349 .48 539 R / (OVER) ISSUE CP 1664			
Naval Academy 1/	4			LAST FULL PHYSICAL INVENTORY			
Marine Regular	5		307	DATE 06/09/98 NUMBER OF DAYS SINCE 21 INVENTORY ACCURACY RATE 96.9%			
Marine Reserve	6			ALLOWANCES 20,313 COST(338) 19,954 R/(OVER) ISSUE 359			
Army Regular	7		86	ADVANCED FOODS 2,788 STORES CONSUMED 19,574 ADVANCED FOODS = 14.00% OF STORES CONSUMED DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED 1.90%			
Army Reserve	8			ACCOUNTING CLASSIFICATION			
Army Nat Guard	9			SUB HEAD CLASS FCN ALLOT AAA TYPE FBA COST CODE AMOUNT SALES 17 1453 2241 007 41118 0 068732 3C 008181 08211173110 \$ 1887.40 SURCHARGES OADR 17 1804 2241 000 41118 0 068732 2D 08010573110 \$ 188.25 TOTAL \$ 2055.65			
AF Nat Guard	10			SIGNED BY / PERSONNEL OFFICER (SIGNATURE) (DATE) R. S. BAW 01 JULY 1998			
Air Force Regular	11			REVISION BY LEADING MS (SIGNATURE) W. B. ...			
Coast Guard 1/	12			I CERTIFY that the above information is correct to the best of my knowledge and belief.			
Foreign 1/	13			CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE) W. B. ... 01 JULY 1998			
Miscellaneous 1/	14		58				
PARS 1/	15		6				
Total Other							
Grand Total							
1/ Prepare with Food Publicat 2/ Codes 2 3/ Codes 1		This total allowed figure is obtained from the daily muster report from the personnel officer less other authorized personnel (i.e., TAD, Leave, UA, etc).					
UNDEPOSITED SALE OF MEAL BULK SALES SURCHARGES CASH DEPOSITED WITH D.O. 2,054 OTHER SALES OF MEALS 0 UNDEPOSITED SALES \$ 8,157		CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:					
DISBURSING OFFICER (SIGNATURE) (DATE) R. S. BAW 07/01/98 STANDARD DOC. NO. 8411119M000007		I CERTIFY that the above information is correct to the best of my knowledge and belief.					

Figure 7-17

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE COMPUTATION ALLOWANCE/FINANCIAL SECTION (TOTAL ALLOWANCES) TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

PRAG0001 YMR: 09-01		*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***				DATE: 01 JULY 1998	
READING COMMANDING OFFICER NAVAL STATION QUARTS		PERIOD 1 JUN 1998 THRU 30 JUN 1998		DAYS OPER	20	DAYS IN PORT	10
		CORRECTED REPORT? N		INURGED RETURN? N		FINAL RETURN? N	
RATIONS ALLOWED STATEMENT							
Navy Rations Allowed		18,954					
Other Rations Allowed		16,480					
TOTAL RATIONS ALLOWED		35,434					
RATION BREAKDOWN							
Type	Code	Rations Fed					
Navy Regular	1	1522					
Ration for Cash	2	1259					
Navy Reserve	3	20					
Navy ROTC 1/	4						
Naval Academy 1/	5						
Marine Regular	6	307					
Marine Reserve	7						
Army Regular	8	86					
Army Reserve	9						
Army Nat Guard	10A						
AF Nat Guard	10B						
Air Force Regular	11						
Coast Guard 1/	12						
Foreign 1/	13						
Miscellaneous 1/	14						
TARS 1/	15						
Total Other Pers 2/	16	1					
Grand Total 3/	17	3,257					
1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1.							
2/ Codes 2 through 15.							
3/ Codes 1 and 16.							
CASH STATEMENT							
UNDEPOSITED BAL FWD	\$ 2,056						
SALE OF MEALS	+ 7,737						
BULK SALES	+ 380						
SURCHARGES	+ 40						
CASH DEPOSITED WITH D.O.	- 2,056						
OTHER SALES OF MEALS	- 0						
UNDEPOSITED SALES	\$ 8,157						
CERTIFICATION							
DISBURSING (SIGNATURE)							
STANDARD DO							
CERTIFICATE amount of \$ 8,157 representing deposits described above, which will be included in my statement of accountability for the period of:							
The basic allowance rates used must agree with the latest NAVSUPNOTE 7330.							
REVIEWED BY LEADING MS (SIGNATURE)							
I CERTIFY that the above information is correct to the best of my knowledge and belief.							
CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE)							
W.B. Ellis MSC							
W.B. Ellis MSC							
01 JULY 1998							
01 JULY 1998							

This figure must equal the total rations fed column.

The basic allowance rates used must agree with the latest NAVSUPNOTE 7330.

Figure 7-18

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "EXPENDITURE" SECTION (STORES CONSUMED) TO THE GENERAL MESS SUMMARY DOCUMENT

*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1355) ***

DATE: 01 JULY 1998

PERIOD		DATE OVER	10	DATE IN	10	DIC	21111
1 JUN 1998 THRU 30 JUN 1998							
CORRECTED REPORT?		N		PROGRAM REPORT?		N	
				FINAL REPORT?		N	

RECEIPTS		LEVEL OF PROVISIONMENT	
INVENTORY Balance Brought Forward	\$ 22,021	RECEIPTS WITH CHARGE	53,871
RECEIPTS WITH CHARGE	33,971	less: TRANSFERS w/ REIMBURSEMENT	334
RECEIPTS WITHOUT CHARGE	98	less: BULK SALES	180
TOTAL	\$ 75,690		53,057

EXPENDITURES	
FOOD COST (338)	\$ 19,954
SURVEYS	860
ISSUES WITHOUT SURVEY	50
BULK SALES	300
TRANSFERS w/ REIMBURSEMENT	134
TRANSFERS w/o REIMBURSEMENT	8
INVENTORY Balance on Hand	56,396
PRICE ADJUSTMENT	-2,092
TOTAL	\$ 75,690

TOTAL RECEIPTS less TRANSFERS & BULK SALES		53,057
TOTAL ALLOWANCES less ORDER/(OVER) ISSUES CT		53,315
RATIO =		1.01

Ratio less than 1.00 means purchases, transfers and sales were less than allowances.

ALLIANCE		LAST FULL PHYSICAL	
		DATE	

6 1	INVENTORY BROUGHT FORWARD		22,020.7651	6 30	ALL OTHERS (ISSUES+GPP-RETURNS)		20,520
6 1	DOUGHIES	8091 101 9783	1,169.1729	6 30	SURVEY	8181 0001	860.3200
6 1	COCA-COLA USA	8091 970 9226	366.3000	6 30	WARDROOM MESS (ISSUES+GPP-RETURNS)		104.8100
6 1	MARVA MAID DAIRY	8091 9466 9207	35.9280	6 30	USS EDGUS		134.8100
6 3	DOUGHIES	8093 101 9206	57.3920	6 30	USS HEVERSAIL (LPD-5)	812345 8181 9814	7.6000
6 3	MARVA MAID DAIRY	8093 9493 9207	125.3280	6 30	EXPENDITURE WITHOUT SURVEY	8181 9403	49.8600
6 3	KOTABIDES BAKING	8093 9467	351.4500	6 30	ISSUES TO THE GENERAL MESS		19,953.7296
6 3	MARVA MAID DAIRY	8093 9401 9495	114.6528	6 30	INVENTORY		56,396.4928
				6 30	SUBTOTAL		77,782.8224
				6 30	PRICE ADJUSTMENT		-2,092.4466
				6 30	TOTAL		75,490.3558

These figures should equal the "Issues to the General Mess" on the expenditure side of the NAVSUP Form 367 at the end of each accounting period.

NAVSUP FORM 367

6 16	DOUGHIES	8104 101 9456	879.9577
6 16	MARVA MAID DAIRY	8106 9493 9207	103.4560
6 17	KOTABIDES BAKING	8107 9467	322.2000
6 20	MARVA MAID DAIRY	8110 9493 9207	103.3560
6 20	MARVA MAID DAIRY	8110 9401 9256	143.2500
6 21	DOUGHIES	8106 101 9419	761.7118
6 22	MSC CHARLESTON	8112 101 9463	389.3700

NAVSUP FORM 1059

F8290001 TIME: 20:53 *** STORES CONSUMED REPORT *** DATE: 01JUL98 PAGE: 17

FOOD ITEM REPORT/MASTER FOOD CODE LIST (10110)
NAVSUP FORM 1059 (Rev. 11-81)

ACTIVITY: NAVAL STATION QUART DATE: June 01, 1998 thru June 30, 1998

CODE	NSN	DESCRIPTION	QUANTITY REQ'D	QUANTITY ISSUED	UNIT PRICE	VALUE
Y79	00-328-6728	TARTAR SAUCE, 7/16 OZ BOAT/CUP/BAG		17.00	2.4582	41.79
Y83	01-057-1559	YEAST, BAKER'S, DRY, 2 LB		2.00	3.1334	75.20
LAST RECEIPT PRICE ONLY						
U82		FLAVORED MILK, CHOCOLATE		XXXXXXX	2.2400	XXXXXXXXXX
U93		MILK, LOWFAT, 1%		XXXXXXX	2.2200	XXXXXXXXXX
SUBTOTAL						116.9900
TOTAL OF ALL SUBTOTALS \$						19,953.7296
LESS GALLEY PRODUCED BAKERY PRODUCTS SOLD \$						00.0000
GRAND TOTAL \$						19,953.7296

Issue Approved by (Signature, Rate & Title) _____ Date _____

Issued by (Signature, Rate & Title) _____ Date _____

Received By (Signature, Rate & Title) _____ Date _____

I CERTIFY THE FOREGOING TO BE A TRUE STATEMENT OF ISSUES TO GENERAL MESS
Signature: W.B. Ellis Date: 2 July 98

Figure 7-19

NAVSUP P-486 - Food Service Management

SUBMITTING A MANUAL CORRECTED GENERAL MESS SUMMARY DOCUMENT
(NAVSUP FORM 1359)
CORRECTED NAVSUP FORM 1359

PS4400001 TDR- 09-01		*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***										DATE: 01 JULY 1998			
READING COMMANDING OFFICER NAVAL STATION QUARTS		PERIOD 1 JUN 1998 THRU 30 JUN 1998		DAYS OPER		DAYS IN PORT		DTC		21111		MERGED RETURN? N		FINAL RETURN? N	
		CORRECTED REPORT? Y		*001											
RATIONS ALLOWED STATEMENT															
Navy Rations Allowed		19,854*													
Other Rations Allowed		16,480													
TOTAL RATIONS ALLOWED		36,334*													
RATION BREAKDOWN															
Type	Code	Rations Fed													
Navy Regular	1	1522													
Ration for Cash	2	1258													
Navy Reserve	3	20													
Navy ROTC 1/	4														
Naval Academy 1/	5														
Marine Regular	6	307													
Marine Reserve	7														
Army Regular	8	86													
Army Reserve	9														
Army Nat Guard	10A														
AF Nat Guard	10B														
Air Force Regular	11														
Coast Guard 1/	12														
Foreign 1/	13														
Miscellaneous 1/	14	58													
TARS 1/	15	6													
Total Other Pers 2/	16	1,735													
Grand Total 3/	17	3,257													
1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1.															
2/ Codes 2 through 15.															
3/ Codes 1 and 16.															
CASH STATEMENT															
UNDEPOSITED BAL FWD	\$	2,056													
SALE OF MEALS	+	7,737													
BULK SALES	+	380													
SURCHARGES	+	40													
CASH DEPOSITED WITH D.O.	-	2,056													
OTHER SALES OF MEALS	-	0													
UNDEPOSITED SALES	\$	8,157													
CERTIFICATION															
DISBURSING OFFICER	COLLECTION	DO													
(SIGNATURE) (DATE)	NUMBER \$	SYMBOL	DATE												
R. S. [Signature]	07/01/98	C134003	18888												
STANDARD DOC. NO.	W2111198MD00007														
CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:															
				RECEIPTS								LEVEL OF PROCUREMENT			
				INVENTORY Balance Brought Forward \$ 22,021								RECEIPTS WITH CHARGE 53,571			
				RECEIPTS WITH CHARGE 98								RECEIPTS WITHOUT CHARGE			
				TOTAL \$ 75,690								\$ 53,571			
				LESS WITHOUT SURVEY + 860								BULK SALES + 380			
				BULK SALES + 380								TRANSFERS w/ REIMBURSEMENT + 134			
				TRANSFERS w/o REIMBURSEMENT + 8								INVENTORY Balance on Hand + 56,396			
				PRICE ADJUSTMENT +/- - 2,092								TOTAL \$ 75,690			
				ALLOWANCES				RATIONS				LAST FULL PHYSICAL INVENTORY			
				BASIC ALLOWANCE 3,257 5.38 17,523				DATE 06/09/98							
				99 OR LESS 725 .81 587				NUMBER OF DAYS SINCE 21							
				100 TO 149 1,349 .40 539				INVENTORY ACCURACY RATE 96.99%							
				ORDER / (OVER) ISSUE CF 1664											
				TOTAL ALLOWANCES 20,313				ADVANCED FOODS 2,788							
				FOOD COST(318) 19,954				STORES CONSUMED 19,574							
				(UNDER)/OVER ISSUE 359				ADVANCED FOODS = 14.00% OF STORES CONSUMED							
				% (UNDER)/OVER ISSUE 1.76				DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED 1.90%							
				COUNTRY CODE				SUB				TRANS			
				ACCOUNTING CLASSIFICATION				APPROP				SUB			
				SALES 17_1453 2241 .007				RCN				ALLOT			
				SURCHARGES DEMN 17_1804 2241 .000				AAA				TYPE			
				TOTAL				PAA				FPA			
								41118 0 068732 3C				008181 02111173110 \$ 1867.40			
								41118 0 068732 2D				02111173110 \$ 188.25			
												02111173110 \$ 2055.65			
				SIGNATURES/COMMENTS								REVIEWED BY LEADING MS (SIGNATURE)			
				COMMENTS(Hand Written Note):								[Signature]			
				The figures contained in the 'RATIONS ALLOWED' column are correct to the best of my knowledge and belief.								I CERTIFY that the above information is correct to the best of my knowledge and belief.			
				EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE)								CERTIFIED BY (SIGNATURE) (DATE AND TITLE) (DATE)			
				R. S. [Signature] 01 JULY 1998								W. B. [Signature] 01 JULY 1998			

Correction annotated with an asterisk.

Corrected report will have a (Y) in the corrected report block followed by the corrected report number.

Ratio less than 1.00 means purchases, transfers and sales were less than allowances.

Figure 7-20

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE LEVEL OF PROCUREMENT ON THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

PR4A0001 TIME: 09:01		*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***								DATE: 01 JULY 1998																																																																												
HEADING COMMANDING OFFICER NAVAL STATION QUARTS		PERIOD 1 JUN 1998 THRU 30 JUN 1998			DAYS OPER 30		DAYS IN PORT 30		DIC 21111																																																																													
		CONTACTED REPORT? N			MERGED RETURN? R		FINAL RETURN? R																																																																															
<p>RATIONS ALLOWED STATEMENT</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Navy Rations Allowed</td> <td style="text-align: right;">18,954</td> </tr> <tr> <td>Other Rations Allowed</td> <td style="text-align: right;">16,480</td> </tr> <tr> <td>TOTAL RATIONS ALLOWED</td> <td style="text-align: right;">35,434</td> </tr> </table>												Navy Rations Allowed	18,954	Other Rations Allowed	16,480	TOTAL RATIONS ALLOWED	35,434																																																																					
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<p>RECEIPTS</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">INVENTORY Balance Brought Forward</td> <td style="text-align: right;">\$ 21,021</td> <td colspan="2" style="text-align: right;">LEVEL OF PROCUREMENT</td> </tr> <tr> <td>RECEIPTS WITH CHARGE</td> <td style="text-align: right;">53,571</td> <td colspan="2">RECEIPTS WITH CHARGE</td> </tr> <tr> <td>RECEIPTS WITHOUT CHARGE</td> <td style="text-align: right;">98</td> <td colspan="2">less: TRANSFERS w/ REIMBURSEMENT</td> </tr> <tr> <td></td> <td></td> <td colspan="2">less: BULK SALES</td> </tr> <tr> <td></td> <td></td> <td colspan="2" style="text-align: right;">53,473</td> </tr> <tr> <td></td> <td></td> <td colspan="2">TOTAL RECEIPTS less TRANSFERS & BULK SALES</td> </tr> <tr> <td></td> <td></td> <td colspan="2" style="text-align: right;">53,473</td> </tr> <tr> <td></td> <td></td> <td colspan="2">TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CP</td> </tr> <tr> <td></td> <td></td> <td colspan="2" style="text-align: right;">52,315</td> </tr> <tr> <td></td> <td></td> <td colspan="2" style="text-align: right;">RATIO = 1.01</td> </tr> </table>												INVENTORY Balance Brought Forward	\$ 21,021	LEVEL OF PROCUREMENT		RECEIPTS WITH CHARGE	53,571	RECEIPTS WITH CHARGE		RECEIPTS WITHOUT CHARGE	98	less: TRANSFERS w/ REIMBURSEMENT				less: BULK SALES				53,473				TOTAL RECEIPTS less TRANSFERS & BULK SALES				53,473				TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CP				52,315				RATIO = 1.01																																				
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<p>CASH STATEMENT</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">UNDEPOSITED BAL FWD</td> <td style="text-align: right;">\$ 2,056</td> </tr> <tr> <td>SALE OF MEALS</td> <td style="text-align: right;">7,737</td> </tr> <tr> <td>BULK SALES</td> <td style="text-align: right;">380</td> </tr> <tr> <td>SURCHARGES</td> <td style="text-align: right;">40</td> </tr> <tr> <td>CASH DEPOSITED WITH D.O.</td> <td style="text-align: right;">- 2,056</td> </tr> <tr> <td>OTHER SALES OF MEALS</td> <td style="text-align: right;">0</td> </tr> <tr> <td>UNDEPOSITED SALES</td> <td style="text-align: right;">\$ 8,157</td> </tr> </table>												UNDEPOSITED BAL FWD	\$ 2,056	SALE OF MEALS	7,737	BULK SALES	380	SURCHARGES	40	CASH DEPOSITED WITH D.O.	- 2,056	OTHER SALES OF MEALS	0	UNDEPOSITED SALES	\$ 8,157																																																													
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Figure 7-21

NAVSUP P-486 - Food Service Management

RECORDING DATA FOR THE LAST FULL INVENTORY ON THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

PR1A0001 TIME 09-01		*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***										DATE: 01 JULY 1998																																																																																				
HEADING COMMANDING OFFICER NAVAL STATION QUARTE		PERIOD 1 JUN 1998 THRU 30 JUN 1998		DAYS OPER 30		DAYS IN PORT 30		DIC 21111		ADJUSTED RETURN R		FINAL RETURN R																																																																																				
RATIONS ALLOWED STATEMENT		RECEIPTS																																																																																														
Navy Rations Allowed 18,954 Other Rations Allowed 16,480 TOTAL RATIONS ALLOWED 35,434		INVENTORY Balance Brought Forward \$ 22,021 RECEIPTS WITH CHARGE 53,571 RECEIPTS WITHOUT CHARGE 98 TOTAL \$ 75,690				LEVEL OF PROCUREMENT RECEIPTS WITH CHARGE 53,571 less: TRANSFERS w/ REIMBURSEMENT - 134 less: BULK SALES - 380 53,057 TOTAL RECEIPTS less TRANSFERS & BULK SALES 53,057 TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CP 52,315 RATIO = 1.01 Ratio less than 1.00 means purchases, transfers and sales were less than allowances.																																																																																										
RATION BREAKDOWN		ALLOWANCES																																																																																														
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CASH STATEMENT		INVENTORY Balance on Hand \$ 56,396 PRICE ADJUSTMENT +/- - 2,092 TOTAL \$ 75,690																																																																																														
UNDEPOSITED BAL FWD \$ 2,056 SALE OF MEALS + 7,737 BULK SALES + 380 SURCHARGES + 40 CASH DEPOSITED WITH D.O. - 2,056 OTHER SALES OF MEALS - 0 UNDEPOSITED SALES \$ 8,157		TOTAL ALLOWANCES 20,313 FOOD COST(1338) 19,954 (UNDER) / (OVER) 359				ADVANCED FOODS 2,788 STORES CONSUMED 19,574 ADVANCED FOODS = 14.00% OF STORES CONSUMED VARIANCE BETWEEN FOOD COST & STORES CONSUMED 1.90%																																																																																										
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Figure 7-22

NAVSUP P-486 - Food Service Management

PART B: INVENTORY

7100 GENERAL INFORMATION

1. **APPLICABILITY.** The procedures in this section apply to all general messes. Performing accurate and timely inventories is one of the most critical responsibilities of the Food Service Officer. Physical inventories provide the foundation for records closeouts and submission of general mess returns.

2. **DEFINITION AND PURPOSE.** A physical inventory is a process of identifying, counting and evaluating all subsistence on hand at a specified time. A physical inventory is taken for the following purposes:

- a. To establish and reestablish financial accountability and responsibility;
- b. To determine the dollar value of the subsistence on hand so that the required financial reports can be prepared;
- c. To check on the accuracy of subsistence ledgers and to adjust any differences that may exist between the subsistence ledgers and the subsistence on hand;
- d. To determine the dollar value of subsistence shortages due to spoilage, damage, waste, pilferage, or other losses not reflected on subsistence ledgers;
- e. To identify subsistence shortages and overages and to determine financial liability; and,
- f. To serve as a management tool for subsistence inventory controls.

3. **WHEN TAKEN.** A full physical subsistence inventory will be taken as follows:

- a. Upon relief of the accountable Food Service Officer;
- b. Upon relief of the responsible bulk storeroom custodian;
- c. A full physical inventory will be conducted within 90 days of the last full physical inventory. Trident submarines will conduct a full physical inventory at the end of each patrol cycle;
- d. When there is evidence of unauthorized entry into that storeroom; and,
- e. At any other time when directed by the Type Commander, Major Claimant, Commanding Officer, Supply Officer or Food Service Officer.

4. **INVENTORY ADJUSTMENTS.** There are two types of inventory adjustments.

a. **Loss From Inventory** - This results when the number of items on hand counted during a physical inventory is less than the number of items carried in the NAVSUP Form 335, Subsistence Ledger. This shortage must be investigated by the Leading CS or FSO.

b. **Gain From Inventory** - This results when the number of items on hand counted during a physical inventory is more than the number of items carried in the NAVSUP Form 335, Subsistence Ledger. This excess must be investigated by the Leading CS or FSO.

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7101 INVENTORY MANAGEMENT

Food Service Officers will be expected to maintain an inventory validity of at least 95%. Loss of issue, receipt and expenditure documents and incorrect records posting will impede the ability to meet the 95% accuracy goal. Showing an interest in the storerooms will provide significant dividends on the time invested. A difference in book balances and the actual count during an inventory may be the difference between being over/under issue. Various checks and balances can be used to maintain control of inventory accuracy.

1. INVENTORY MANAGEMENT. The Food Service Officer will develop and implement an effective inventory management plan, including spot inventory and storeroom inventories.

a. Spot Inventories. This procedure is used when the Food Service Officer conducts spot inventories of subsistence items in the bulk storeroom at unannounced times during the course of the monthly accounting period. A minimum of 5% of subsistence line items maintained in the bulk storeroom will be inventoried at least twice a month (for a total of 10% monthly). Spot inventories should concentrate on high value and fast moving items. The results will be compared against the Subsistence Ledgers (NAVSUP Form 335) to ensure the inventory accuracy of the bulk storeroom is maintained.

b. Storeroom Inventories. This procedure is used when the Food Service Officer conducts a wall to wall inventory of all subsistence items in a particular storeroom. The requirement is that each storeroom will be inventoried as a minimum every 90 days. The results will be compared against the Subsistence Ledgers (NAVSUP Form 335) with appropriate adjusting entries made. Exercise caution with this procedure when like subsistence items are located in multiple locations.

c. Breakout/Perpetual Inventories (Optional). This procedure is used when the bulk storeroom custodian inventories the remaining subsistence items after each breakout or issue is made. The bulk storeroom custodian will indicate the balance on hand on each Food Item Request/Issue Document (NAVSUP Form 1282) after making each breakout or issue. The recordskeeper will compare this balance after decreasing the breakout or issue on the Subsistence Ledger (NAVSUP Form 335). Differences will be examined and appropriate entries made.

d. Emergency breakout procedures should be developed.

7102 PREPARING FOR INVENTORIES

1. PREPARATION. Prior to the inventory, ensure all receipts, transfers, surveys, returns and issues to the general mess and private messes are up to date and posted. Issues that have been posted should be separated from stocks to be inventoried. All receipt and expenditure (transfer, survey, sale and issue) documents will be posted to:

- a. Subsistence Ledgers (NAVSUP Form 335); and,
- b. Record of Receipts and Expenditures (NAVSUP Form 367).

All subsistence items will be arranged to make counting easier. It is recommended that like items be together, neatly stacked, visible, and in food item code (FIC) sequence in each storeroom, where possible.

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2. ASSIGNMENT OF PERSONNEL. The Food Service Officer, and upon relief, both the Food Service Officer and the relieving Food Service Officer, will take the inventory. Personnel assigned responsibility for subsistence storage areas will be present and participate in the inventory in their respective spaces. When possible a two-team method will be utilized (two teams, two or more per team).

7103 FULL PHYSICAL INVENTORY PROCEDURES

1. ROUGH INVENTORY

a. Recording the Inventory. For automated activities, the Inventory Worksheet generated by FSM will be utilized. For manual activities the actual count of subsistence items will be recorded using a blank NAVSUP Form 1059 and be referred to as the rough inventory (Figure 7-23). This form will contain at a minimum; FIC, nomenclature, unit of issue and quantity on hand. The rough inventory will be retained for a period of one year in the Food Service Officer's accountability file. Prior to retaining, the rough inventory must have all differences reconciled before printing the smooth inventory. The smooth inventory will then be signed and placed in the FSO's accountability file. It is also recommended that the TYCOM be contacted for specific local requirements.

b. Actions During the Inventory. The contents of boxes from which items have been removed will always be counted. The Food Service Officer will take the necessary action to ensure that no issue, transfer, or sale of subsistence items is made, except in an emergency, until the inventory has been reconciled. If an emergency breakout is made during the inventory, the inventory team will be notified and their signatures will be obtained on the breakout document.

c. Actions After the Inventory.

(1) Reconciliation. For automated activities, the FSM system (screen # F82000001) will produce both a discrepancy listing and a 5% difference of total expenditures listing and will be initialed by the Food Service Officer. For manual activities the quantities on the rough inventory will be compared with the balances on the NAVSUP Form 335. A list will be made of discrepancies between inventory quantities and the on hand balances. Discrepancies will be rechecked by the personnel conducting the inventory. All discrepancies greater than 5% of the current on hand balance will be considered an inventory error. Inventory errors must be investigated, adjusted, and initialed beside the adjustment on the NAVSUP Form 335 by the Food Service Officer. Posting the inventory to the NAVSUP Form 335:

(a) If the inventory is correct, it may be posted at this time, or when all discrepancies have been resolved. The inventory quantity will be posted to the "On Hand" balance column.

(b) If the inventory reveals unresolved discrepancies resulting in a shortage, (the number of items on hand counted during a physical inventory is less than the number of items carried in the NAVSUP Form 335, Subsistence Ledger) a Loss From Inventory has occurred and must be posted as follows (Figure 7-24):

<u>Column</u>	<u>Instructions for Entry</u>
Mo./Day	Month and day the inventory was taken.
Receipts	INVADJ (if applicable)

NAVSUP P-486 - Food Service Management

GM Issued	If the inventory quantity is greater than the "On Hand" balance, the amount entered will be a negative value. If the inventory quantity is less than the "On Hand" balance, the amount will be a positive value.
GM Cumulative Total	The sum of the value entered in the "GM Issued" column and the last value entered in the "Cumulative Total" column (if applicable).
Other	INV
On Hand	The physical inventory count of the subsistence item.

(c) If the inventory reveals unresolved discrepancies resulting in an excess, (the number of items on hand counted during a physical inventory is more than the number of items carried in the NAVSUP Form 335, Subsistence Ledger) a Gain From Inventory has occurred and must be posted as follows (Figure 7-25):

<u>Column</u>	<u>Instructions for Entry</u>
Mo./Day	Month and day the inventory was taken.
Receipts	INVADJ (if applicable)
GM Issued	The difference between the actual amount counted during the physical inventory and the "On Hand" balance shown on the NAVSUP Form 335. This amount will be a negative value.
GM Cumulative Total	The sum of the value entered in the "GM Issued" column and the last value entered in the "Cumulative Total" column. This will be a negative value.
Other	INV
On Hand	The physical inventory count of the subsistence item.

(2) Inventory Adjustment Sheets. Quantity differences between the inventory and the NAVSUP Form 335 balance will also be recorded to the Inventory Adjustment sheets. For automated activities, FSM will generate an Inventory Adjustment listing. An original and one copy of the Inventory Adjustment sheets will be made using a blank NAVSUP Form 1059 or a NAVSUP Form 1282. An inventory loss is posted as a (+) figure and an inventory gain is posted as a (-) figure. Each entry on the Inventory Adjustment sheet will be priced and extended at the lesser value between the fixed price and the most current last receipt price. All inventory adjustment sheets need to be retained in the accountability file as part of the retained returns.

(3) Posting Differences (Money Value Only) to the Food Cost Control Record (NAVSUP Form 338). Gains and/or losses in inventories must be assumed to have been issued or returned items not documented to and from the general mess. As such, the summary of all inventory adjustments must be posted to the NAVSUP Form 338 to reflect the true accumulation

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of actual food costs (Figure 7-26 for gain and Figure 7-27 for loss by inventory.) Proper posting for the money value of inventory adjustment is as follows:

<u>Column</u>	<u>Instructions for Entry</u>
(1)	Date of the actual inventory.
(2-5)	Inventory adjustment.
(15)	The Monetary Allowance cumulative total brought forward.
(16)	Obtained from the Inventory Adjustment Sheet. When the total inventory adjustment results in a loss (positive figure), it will be posted as a plus entry. When the total inventory adjustment results in a credit issue (negative figure), it will be posted as a minus entry.
(17)	The sum of the total inventory adjustment (column 16) plus the Food Cost cumulative total (column 17).
(18)	Difference between column (15) and column (16).

2. **SMOOTH INVENTORY.** For automated activities smooth inventory sheets will be generated automatically by FSM. For manual activities smooth inventory sheets will be prepared by the recordskeeper as of the last day of each monthly accounting period. A NAVSUP Form 1059 will be used. If the inventory was taken on the last day of the monthly accounting period, the actual inventory will be recorded on the NAVSUP Form 1059. If the inventory was taken on a day other than the last day of the monthly accounting period or during an monthly accounting period when no inventory was taken, a book inventory (balance on hand on the last day of the monthly accounting period on the NAVSUP Form 335) will be recorded on the NAVSUP Form 1059. From the NAVSUP Form 335s, enter the last receipt prices, extend the values, total each page and recap the total of all pages on the last page. The Food Service Officer, and if applicable, the relieving Food Service Officer, will compare the rough and smooth inventories. They will sign and date the bottom of the last page of the smooth inventory to certify correctness (Figure 7-28).

3. **MONEY VALUE TRANSFER OF INVENTORY BETWEEN TRIDENT SUBMARINES.** Trident submarines will use a NAVSUP Form 1359 to transfer the money value of inventories between blue and gold crews in accordance with para 7301.

4. DISTRIBUTION

a. **Rough Inventory.** Retain the original until all differences have been reconciled and the smooth inventory prepared and signed by the Food Service Officer.

b. **Smooth Inventory.** Original placed in the Food Service Officer's accountability file.

c. **Inventory Adjustment Sheets.** Original placed in the Food Service Officer's accountability file.

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d. 5% difference of the current on-hand balance listing. Original placed in the Food Service Officer's accountability file.

e. (DD Form 1149 Requisition and invoice/shipping document) will be used for the transfer of inventory between Gold and Blue Crews on TRIDENT Submarines. The DD Form 1149 must be signed by the FSO and JOD for both crews during the transfer. The close out of the month/cycle is not completed at time of food transfer to the other crew because the remaining dry inventory is not accepted/transferred to SRSS when the other crew takes the boat/freezer inventory.

(1) Transferring Crew

- (a) original - to receiving crew
- (b) copy - with receiving crews receipt inspectors signature in the accountability file

(2) Receiving Crew

- (a) original - Accountability File
- (b) copy - Receipts without Charge File

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FOOD ITEM REPORT/MASTER FOOD CODE LIST
(NAVSUP FORM 1059)
USED FOR RECORDING INVENTORY

F82610001 TIME: 16:11 *** INVENTORY WORKSHEET *** DATE: 29JUN98 PAGE: 1

FOOD ITEM REPORT/MASTER FOOD CODE LIST (10110)
NAVSUP FORM 1059 (Rev. 11-81)

ACTIVITY NAVAL STATION DUARTE UIC N21111 DATE

*** SEMI-PERISHABLE (DRY) ***

CODE	NSN	NOMENCLATURE	UI	QUANTITY REQ'D	QUANTITY ISSUED	UNIT PRICE	VALUE
	8940	FOOD SPECIALTY PREPARATIONS					
J76	01-074-4922	CREAMER, NONDAIRY, 50/100 PG	HD				
	8950	CONDIMENTS & RELATED PRODUCTS					
N77	00-616-5477	RELISH, PICKLE, SWEET, GAL, DOMESTIC	JR				
				SUBTOTAL \$			
				TOTAL OF ALL SUBTOTALS \$			
				LESS GALLEY PRODUCED BAKERY PRODUCTS SOLD \$			
				GRAND TOTAL \$			

Issue Approved by (Signature, Rate & Title) | Date

Issued by (Signature, Rate & Title) | Date

Received By (Signature, Rate & Title) | Date

I CERTIFY THE FOREGOING TO BE A TRUE STATEMENT OF INVENTORY.
Signature | Date

Figure 7-23

NAVSUP P-486 - Food Service Management

POSTING A LOSS BY INVENTORY

FB27Z0001 TIME: 16:25
NAVAL STATION DANANG (N21111)

*** SUBSISTENCE LEDGER (NAVSUP FORM 335) ***

DATE: 30JUN98 PAGE: 1

NAVSUP FORM 335 (Rev. 2-78)
S/N 0108-LF-500-3350

SUBSISTENCE LEDGER (4442)

STOCK NO. 8950006165477 ITEM N77, RELISH, PICKLE, SWEET, GAL, DOMESTIC

HIGH LIMIT: 2		1998		EXPENDITURES				EXPENDITURES				ON HAND		
UNIT OF ISSUE: JR	MO.	DAY	RECEIPTS	GENERAL MESS ISSUED	GENERAL MESS CUM. TOTAL	OTHER	ON HAND	19 MO.	DAY	RECEIPTS	GENERAL MESS ISSUED	GENERAL MESS CUM. TOTAL	OTHER	ON HAND
	0	01	BBF				3.00							
	0	11		1.00	1.00		2.00							
MO. & DAY	*FIXED PRICE													
06/26	4.75	0		1.00	2.00		1.00							
		06		1.00	3.00		0.00							
		06	26				4.00							
		06	27		1.00	4.00	3.00							
MO. & DAY	#REC/P/T PRICE													
BF	4.9691	06	29		1.00	5.00	2.00							
		06	30		1.00	6.00	1.00							
		06	30	INVADJ	1.00	7.00	0.00							

* Use to extend issues to General Mess. # Use to extend inventory and to price sales and transfers.
ISSUED CODES: 1 - 9 = BRANCH MESS CODE
OTHER CODES: LW = LOSS WITHOUT SURVEY; RI = RETURN OF ISSUE FROM PRIVATE MESS; SV = SURVEY; TR = TRANSFER OUT; TI = TRANSFER IN; SM = SPECIAL MEAL
***** END OF REPORT *****

Figure 7-24

SUBSISTENCE LEDGER (NAVSUP FORM 335) POSTING A GAIN BY INVENTORY

FB27Z0001 TIME: 16:25
NAVAL STATION DANANG (N21111)

*** SUBSISTENCE LEDGER (NAVSUP FORM 335) ***

DATE: 30JUN98 PAGE: 1

NAVSUP FORM 335 (Rev. 2-78)
S/N 0108-LF-500-3350

SUBSISTENCE LEDGER (4442)

STOCK NO. 8940010744922 ITEM J76, CREAMER, NONDAIRY, 50/100 PG

HIGH LIMIT: 12		1998		EXPENDITURES				EXPENDITURES				ON HAND		
UNIT OF ISSUE: HD	MO.	DAY	RECEIPTS	GENERAL MESS ISSUED	GENERAL MESS CUM. TOTAL	OTHER	ON HAND	19 MO.	DAY	RECEIPTS	GENERAL MESS ISSUED	GENERAL MESS CUM. TOTAL	OTHER	ON HAND
	06	01	BBF				76.00							
	06	01		5.00	5.00		71.00							
MO. & DAY	*FIXED PRICE													
04/01	1.70	06	09		4.00	9.00	67.00							
		06	18		6.00	15.00	61.00							
		06	21		6.00	21.00	55.00							
MO. & DAY	#REC/P/T PRICE													
03/06	1.8357	06	23		10.00	31.00	45.00							
		06	24		5.00	36.00	40.00							
		06	30				38.00							
		06	30	INVADJ	2.00	34.00	40.00							

* Use to extend issues to General Mess. # Use to extend inventory and to price sales and transfers.
ISSUED CODES: 1 - 9 = BRANCH MESS CODE
OTHER CODES: LW = LOSS WITHOUT SURVEY; RI = RETURN OF ISSUE FROM PRIVATE MESS; SV = SURVEY; TR = TRANSFER OUT; TI = TRANSFER IN; SM = SPECIAL MEAL
***** END OF REPORT *****

Figure 7-25

NAVSUP P-486 - Food Service Management

GENERAL MESS CONTROL RECORD (NAVSUP FORM 338) POSTING MONEY VALUE ONLY GAIN BY INVENTORY

FB412001 TIME: 20:45 *** GENERAL MESS CONTROL RECORD (NAVSUP FORM 338) *** DATE: 30 JUN 98 PAGE: 1

GENERAL MESS CONTROL RECORD (4061) BOFA 5.38 SUPPLEMENTAL/SPECIAL ALLOWANCES 0.81/ 0.40 + 0.00 FOR THE PERIOD 24 JUN 98 - 30 JUN 98
 NAVSUP FORM 338 (REV. 11-84)

FROM (Name of Ship or Station) NAVAL STATION QUARTE GENERAL MESS COMMANDING OFFICER NAVAL STATION QUARTE PPO-AE UIC V21111

DAY OF MO	MEALS SOLD FOR CASH					MEALS FED - RATIONS IN KIND					RATION CREDIT RIK/CASH SALES		MONETARY ALLOWANCE		FOOD COST			OVER/UNDER ISSUES
	B	L	D	N	DAILY	B	L	D	N	DAILY	DAILY	CUMULATIVE	DAILY	CUMULATIVE	DAILY	CUMULATIVE	ONE RATION	CURRENT BALANCE
(1)	(2)	(3)	(5)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
OF JUN												2499		15945.71				360.65
AR 24	11	25	2	0	13.00	69	104	102	0	96.20	109	2608	630.02	16575.73	1287.33	16819.63	11.81	- 296.66
AR 25	15	38	1	0	18.60	74	106	123	0	106.40	125	2733	722.50	17298.23	635.89	17655.52	5.09	- 210.05
AR 26	7	23	2	0	11.40	37	130	75	0	89.40	101	2834	583.78	17882.01	1112.55	18568.07	11.02	- 738.82
SU 27	0	4	0	1	2.20	0	74	0	0	59.30	62	2896	383.78	18265.79	387.34	18955.41	5.25	- 742.38
BO 28	0	10	0	0	4.50	0	80	0	71	64.40	69	2965	427.11	18692.90	309.73	19323.83	5.34	- 683.69
AR 29	10	30	0	0	14.00	70	118	121	0	109.60	124	3089	716.72	19409.62	* 53.55	19632.07	2.50	- 276.70
29	INVENTORY ADJUSTMENT																	- 275.21
TOTALS											3089			19632.07				- 275.21

COMMENTS
 A = RATION CREDIT FORMULA 20%40%20%
 B = RATION CREDIT FORMULA 45%55%
 Q = SUPPLEMENTAL ALLOWANCE 1 - 99
 R = SUPPLEMENTAL ALLOWANCE 100 - 149

PREPARED BY: RECORDSKEEPER AUDITED BY: LEADING MS AUDITED & CERTIFIED BY: U. B. ELLIS, LTJG FOOD SERVICE OFFICER

RECORD COUNT = 7 ***** END OF REPORT ***** S/N 0108-LF-500-3381

Figure 7-26

POSTING MONEY VALUE ONLY LOSS BY INVENTORY

FB412001 TIME: 20:45 *** GENERAL MESS CONTROL RECORD (NAVSUP FORM 338) *** DATE: 30 JUN 98 PAGE: 1

GENERAL MESS CONTROL RECORD (4061) BOFA 5.38 SUPPLEMENTAL/SPECIAL ALLOWANCES 0.81/ 0.40 + 0.00 FOR THE PERIOD 24 JUN 98 - 30 JUN 98
 NAVSUP FORM 338 (REV. 11-84)

FROM (Name of Ship or Station) NAVAL STATION QUARTE GENERAL MESS COMMANDING OFFICER NAVAL STATION QUARTE PPO-AE UIC V21111

DAY OF MO	MEALS SOLD FOR CASH					MEALS FED - RATIONS IN KIND					RATION CREDIT RIK/CASH SALES		MONETARY ALLOWANCE		FOOD COST			OVER/UNDER ISSUES
	B	L	D	N	DAILY	B	L	D	N	DAILY	DAILY	CUMULATIVE	DAILY	CUMULATIVE	DAILY	CUMULATIVE	ONE RATION	CURRENT BALANCE
(1)	(2)	(3)	(5)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
OF JUN												2499		15945.71				360.65
AR 24	11	25	2	0	13.00	69	104	102	0	96.20	109	2608	630.02	16575.73	1287.33	16819.63	11.81	- 296.66
AR 25	15	38	1	0	18.60	74	106	123	0	106.40	125	2733	722.50	17298.23	635.89	17655.52	5.09	- 210.05
AR 26	7	23	2	0	11.40	37	130	75	0	89.40	101	2834	583.78	17882.01	1112.55	18568.07	11.02	- 738.82
SU 27	0	4	0	1	2.20	0	74	0	0	59.30	62	2896	383.78	18265.79	387.34	18955.41	5.25	- 742.38
BO 28	0	10	0	0	4.50	0	80	0	71	64.40	69	2965	427.11	18692.90	309.73	19323.83	5.34	- 683.69
AR 29	10	30	0	0	14.00	70	118	121	0	109.60	124	3089	716.72	19409.62	* 53.55	19632.07	2.50	- 276.70
29	INVENTORY ADJUSTMENT																	- 330.25
TOTALS											3089			19632.07				- 330.25

COMMENTS
 A = RATION CREDIT FORMULA 20%40%20%
 B = RATION CREDIT FORMULA 45%55%
 Q = SUPPLEMENTAL ALLOWANCE 1 - 99
 R = SUPPLEMENTAL ALLOWANCE 100 - 149

PREPARED BY: RECORDSKEEPER AUDITED BY: LEADING MS AUDITED & CERTIFIED BY: U. B. ELLIS, LTJG FOOD SERVICE OFFICER

RECORD COUNT = 7 ***** END OF REPORT ***** S/N 0108-LF-500-3381

Figure 7-27

NAVSUP P-486 - Food Service Management

RECORDING SMOOTH INVENTORY TO THE FOOD ITEM REPORT/MASTER FOOD CODE LIST (NAVSUP FORM 1059)

F82631201 TIME: 12:05 *** SMOOTH FULL INVENTORY *** DATE: 01JUL98 PAGE: 29

FOOD ITEM REPORT/MASTER FOOD CODE LIST (10110)
NAVSUP FORM 1059 (Rev. 11-81)

ACTIVITY **COMMANDING OFFICER** UIC DATE
NAVAL STATION QUARTE N21111 06/30/98

*** PERISHABLE (FRESH/CHILL) ***

CODE	NSN	NOMENCLATURE	UI	QUANTITY REQ'D	QUANTITY ISSUED	UNIT PRICE	VALUE

	8930	JAMS, JELLIES, & PRESERVES					
Y19	01-035-0086	JAM & JELLY, ASST., 1/2 OZ BOAT/CUP	HD		20.00	3.1650	63.30
Y30	00-576-4233	JELLY, GRAPE, 1/2 OZ BOAT/CUP/BAG	HD		0.00	1.9600	0.00
Y34	00-438-2652	PEANUT BUTTER, 1/2 OZ BOAT/CUP	HD		0.00	0.1700	0.00

	8945	FOOD OILS AND FATS					
Y56	00-616-0091	SHORTENING COMPOUND, GEN. PURP. 50 LB	BX		4.00	24.6870	98.75

	8950	CONDIMENTS & RELATED PRODUCTS					
Y68	01-186-8173	BARBECUE SAUCE	HD		10.00	2.5426	25.43
Y70	00-616-5479	CATSUP, 7/16 OZ	HD		0.00	1.8550	0.00
Y74	00-127-9806	HORSERADISH, PREPARED	HD		4.00	2.7219	10.89
Y76	00-616-5474	MUSTARD, PREPARED	HD		39.00	1.0234	39.91
Y77	00-139-5773	RELISH, PICKLE, SPICY	HD		0.00	2.8400	0.00
Y78	00-616-5481	SALAD DRESSING, TARTAR	HD		0.00	2.7900	0.00
Y79	00-328-6728	TARTAR SAUCE, 7/16 OZ BOAT/CUP/BAG	HD		17.00	2.4582	41.79
Y83	01-057-1559	YEAST, BAKER'S, DRY, 2 LB	BG		24.00	3.1334	75.20

	8905	MEAT, POULTRY, AND FISH					
Z16	13-397-3001	CHICKEN BREAST BNLS SKLS	LB		8.00	2.7260	21.81

SUBTOTAL \$							377.08
TOTAL OF ALL SUBTOTALS \$							56396.49
PRODUCED BAKERY PRODUCTS SOLD \$							
GRAND TOTAL \$							56396.49

Dollar value of the ending inventory is posted to the expenditure side of the NAVSUP Form 367 at the end of the month and the entry on the receipt side for the new month.

Issued by (Signature, Rate & Title) | Date

Received By (Signature, Rate & Title) | Date

I CERTIFY THE FOREGOING TO BE A TRUE STATEMENT OF INVENTORY.
Signature W.B. Ellis TS6 | Date 30 Jun 98

Figure 7-28

PART C: PREPARATION OF FINANCIAL RETURNS - CLOSING OUT RECORDS

7200 GENERAL

The supporting documents used in preparing the NAVSUP Form 1359 are NAVSUP Forms 367, 335, 338, 1059, 1149, 1292, and DD Form 200. These records, as well as NAVSUP Form 335, are required to be properly closed prior to preparation of the NAVSUP Form 1359.

7201 SUBSISTENCE LEDGER (NAVSUP FORM 335)

For manual activities, a double line will be drawn on each Subsistence Ledger (NAVSUP Form 335) below the total issues to the general mess at the end of the monthly accounting period to indicate the record has been closed. The inventory quantities, which appear as the last entry in the "On Hand" column, will be posted just below the double line as the first entry for the next monthly accounting period. For automated activities, the NAVSUP Form 335 is automatically closed out and reopened during the monthly accounting period close-out processing.

7202 MONTHLY SUMMARY OF ISSUES TO THE GENERAL MESS (NAVSUP FORM 1059)

1. For manual activities, after the NAVSUP Form 335s have been properly closed, a Summary of Issues to the general mess will be computed. The cumulative total of all issues for each food item is then transcribed on the current Fixed Price List (NAVSUPNOTE 7330) and extended at the lesser value between the fixed price and the most current last receipt price (Figure 7-29). The Fixed Price List is promulgated by NAVSUP 51 on a quarterly basis. If there is no fixed price for a food item, the last receipt price will be used. When a gain by inventory occurs as a result of an inventory adjustment, the quantity and value will be posted as a minus entry (see para 7103-1c(1)(c)). Ensure that last receipt prices are recorded on the bottom of the last page of the Fixed Price List (selected milk and bread products) prior to forwarding to NAVSUP 51 with the monthly returns.
2. For automated activities, the Summary of Issues is generated automatically by the Food Service Management (FSM) system during the monthly Accounting Period closeout processing. This report must be downloaded to diskette and transmitted to NAVSUP via SALTS along with the NAVSUP Form 1359 and NAVSUP Inventory Extract File.

7203 RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

1. GENERAL. For automated activities, the NAVSUP Form 367 is automatically completed by FSM when all receipt and expenditure documents are posted. The Record of Receipts and Expenditures (NAVSUP Form 367) is broken down into two sections: a "Receipt" section and an "Expenditure" section.
2. RECEIPT SECTION. Prior to closing out the NAVSUP Form 367, the following end of the month entries must have been made on the receipt side:
 - a. Beginning Inventory brought forward,

NAVSUP P-486 - Food Service Management

- b. Receipts with charge,
- c. Receipts without charge,
- d. Total (a+b+c=d).

3. EXPENDITURE SECTION. Prior to closing out the NAVSUP Form 367, the following end of month entries must have been made on the expenditure side:

- a. Loss without Survey (NAVSUP Form 1334),
- b. Surveys (DD Form 200),
- c. Summary of Issues to the General Mess (Food Cost),
- d. Ending Inventory,
- e. Price Adjustment,
- f. Sale of Bulk Food Items,
- g. Transfers with Reimbursement,
- h. Transfers without Reimbursement;
- i. Total (a+b+c+d+e+f+g+h = i).

4. POSTING LOSS WITHOUT SURVEY (NAVSUP Form 1334). For automated activities the NAVSUP Form 1334 is generated by FSM. For manual activities, the source document for posting the total dollar value of Loss without Survey is the Expenditure Log (Loss Without Survey) (NAVSUP Form 1334). The following is the procedure for posting this value to the "Expenditure" side of the NAVSUP Form 367 (Figure 7-30):

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Month & Day	Enter the last day of the monthly accounting period, i.e., MM/DD.
Activity/Purpose	Enter "Loss w/o Survey"
Document No.	
First Block	Leave Blank (for manual activities). (For automated activities the document number will be issued automatically by FSM and posted to NAVSUP Forms 1334 and 367).
Second Block	Julian date of the last day of the monthly accounting period.
Third Block	Food item code (FIC) of the first food item listed preceded by a "9."
Value	The total dollar value of all surveys documented on the NAVSUP Form 1334.

5. POSTING SURVEYS (DD Form 200). For automated activities the DD Form 200 is

NAVSUP P-486 - Food Service Management

generated by FSM. For manual activities, the source document for posting the total dollar value of Surveys is the Financial Liability Investigation of Property Loss (DD Form 200). The following is the procedure for posting this value to the "Expenditure" side of the NAVSUP Form 367:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Month & Day	Enter the last day of the monthly accounting period, i.e., MM/DD.
Activity/Purpose	Enter "Survey"
Document No.	
First Block	Leave Blank (for manual activities). (For automated activities the document number will be issued automatically by FSM and posted to Forms DD 200 and NAVSUP 367).
Second Block	Julian date of the survey approval date.
Third Block	Survey number.
Value	The total dollar value of all surveys documented on the DD Form 200.

6. POSTING SUMMARY OF ISSUES TO THE GENERAL MESS. For automated activities, the summary of issues to the General Mess is generated by FSM. For manual activities the source document for posting the total dollar value of Issues to the General Mess at the lesser value between the fixed price and the most current last receipt price is the Food Item Report/Master Food Code List (Fixed Price List) (NAVSUP Form 1059). It summarizes all issues to the general mess throughout the monthly accounting period (NAVSUPNOTE 7330 notice). The following is the procedure for posting this value to the "Expenditure" side of the NAVSUP Form 367 (Figure 7-31):

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Month & Day	Enter the last day of the monthly accounting period i.e., MM/DD.
Activity/Purpose	Enter "GM Issues."
Document No.	Leave blank for both manual and automated activities.
Value	The total dollar value of all general mess issues as recorded on column 17 of NAVSUP Form 338.

7. POSTING ENDING INVENTORY. For automated activities see para 7103(2) for FSM close out. For manual activities the source document for posting the total dollar value of Ending Inventory at last receipt price is the Food Item Report/Master Food Code List (NAVSUP Form 1059). The following is the procedure for posting this value to the "Expenditure" side of the NAVSUP Form 367 (Figure 7-32):

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
-------------------------------	-------------------------------

NAVSUP P-486 - Food Service Management

Month & Day	Enter the last day of the monthly accounting period i.e., MM/DD.
Activity/Purpose	Enter "Ending Inventory."
Document No.	Leave blank for both manual and automated activities.
Value	The total dollar value of ending inventory as recorded on the NAVSUP Form 1059.

8. PRICE ADJUSTMENT. For automated activities see para 7203(7) for FSM close-out. For manual activities after all receipts and expenditures have been posted, the value of receipts and the value of expenditures will be totaled. The difference, if any, will be considered a price adjustment, and will be posted as a plus or minus value to the expenditure side as follows (Figure 7-33):

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Month & Day	Enter the last day of the monthly accounting period i.e., MM/DD.
Activity/Purpose	Enter "Price Adjustment"
Document No.	Leave blank for both manual and automated activities.
Value	The total dollar value (plus or minus) required to make the total expenditures equal to the total receipts.

While the price adjustment is the difference between receipt unit prices and fixed unit prices used to compute issues to the general mess, the price adjustment can also include errors in posting the value of receipts, expenditures and inventories. Therefore, care will be exercised in posting receipt and expenditure transactions, taking inventories and using correct unit prices to preclude excessive price adjustments. When the value of the price adjustments exceeds 10% of the value of food cost (NAVSUP Form 338), a review will be made to determine the cause. High cost items and high usage items will be reviewed first to ascertain the accuracy of receipt and expenditure transactions, pricing, and the inventory, as an error in one of these items could substantially effect the price adjustment. If the review does result in the price adjustment being more than 10 per cent of the value of food cost (as reported on the NAVSUP Form 338) the reverse side of NAVSUP Form 1359 must be annotated providing details of the review. After the "Price Adjustment" caption annotate "see reverse".

9. CLOSE-OUT OF THE NAVSUP FORM 367. After all end-of-accounting-period entries have been made on the "Expenditure" side and the Price Adjustment has been computed, close-out entries to the NAVSUP Form 367 will be made as follows (Figure 7-33):

NAVSUP P-486 - Food Service Management

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Receipts Side	
Month & Day	Enter the last day of the monthly accounting period, i.e., MM/DD.
Source	Enter "Total."
Document No.	Leave blank for both manual and automated activities.
Value	The sum of "Beginning Inventory" + all receipts.
Expenditure Side	
Month & Day	Enter the last day of the monthly accounting period, i.e., MM/DD.
Activity/Purpose	Enter "CLOSE OUT."

7204 MONTHLY AUDITING

Prior to submission of monthly financial reports to NAVSUP 51, the Food Service Officer and Leading Culinary Specialist will conduct a thorough audit of all financial returns. See Appendix I, Part III.

NAVSUP P-486 - Food Service Management

SUMMARY OF ISSUES TO THE GENERAL MESS ON THE FIXED PRICE LIST
(FOOD ITEM REPORT/MASTER FOOD CODE LIST – NAVSUP FORM 1059)

F82900001 TIME: 20:53 *** STORES CONSUMED REPORT *** DATE: 01JUL98 PAGE: 17

FOOD ITEM REPORT/MASTER FOOD CODE LIST (10110)
NAVSUP FORM 1059 (Rev. 11-81)

ACTIVITY NAVAL STATION DUARTE UIC N21111 DATE June 01, 1998 thru June 30, 1998

CODE	NSN	NOMENCLATURE	UI	QUANTITY REQ'D	QUANTITY ISSUED	UNIT PRICE	VALUE
Y79	00-328-6728	TARTAR SAUCE, 7/16 OZ BOAT/CUP/BAG	HD		17.00	2.4582	41.79
Y83	01-057-1559	YEAST, BAKER'S, DRY, 2 LB	BG		24.00	3.1334	75.20
LAST RECEIPT PRICE ONLY							
U82		FLAVORED MILK, CHOCOLATE K, LOWFAT, 1%	GL GL		XXXXXXXXXX XXXXXXXXXX	2.2400 2.2200	XXXXXXXXXXXX XXXXXXXXXXXX
						SUBTOTAL \$	116.9900
						TOTAL OF ALL SUBTOTALS \$	19,953.7296
						LESS GALLEY PRODUCED BAKERY PRODUCTS SOLD \$	00.0000
						GRAND TOTAL \$	19,953.7296

Cumulative total of all issues to general mess as recorded on the NAVSUP 335.

Summary of issues to the general mess is extended at the lesser value of fixed price or last receipt price.

Issue Ap _____ Date _____

Issued b _____ Date _____

Received By (Signature, Rate & Title) _____ Date _____

I CERTIFY THE FOREGOING TO BE A TRUE STATEMENT OF ISSUES TO GENERAL MESS

Signature W.B. Ellis NS16 Date 2 July 98

Figure 7-29

NAVSUP P-486 - Food Service Management

POSTING A LOSS WITHOUT SURVEY (NAVSUP FORM 1334) TO THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

18460001 TIME: 12:48 *** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) *** DATE: 01 JUL 98 PAGE: 1

RECORD OF RECEIPTS AND EXPENDITURES (4442)
NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670

COMMANDING OFFICER
NAVAL STATION DOARBS 28882-1888 U.I.C. N21111

RECEIPTS				EXPENDITURES			
*1998	SOURCE	DOCUMENT NO.	VALUE	*1998	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
6 1	INVENTORY BROUGHT FORWARD		22,020.7651	6 30	ALL OTHERS (ISSUES+GPBP-RETURNS)		25,520.00
6 1	DOUGHTIES	8091 101 9183	1,169.1729	6 30	SURVEY	8181 0001	860.3600
6 1	COCA-COLA USA	8091 9970 9226	366.3030	6 30	WARDROOM MESS (ISSUES+GPBP-RETURNS)		164.8100
6 1	MARVA MAID DAIRY	8091 9046 9207	35.9280	6 30	USS SIRUS		134.2100
6 3	DOUGHTIES	8093 101 9186	57.3920	6 30	USS NEVERSAIL (LPO-5)	W12345 8181 9814	7.6000
6 3	MARVA MAID DAIRY	8093 9093 9207	123.8280	6 30	EXPENDITURE WITHOUT SURVEY	8181 9903	19,8600
6 3	KOTARIDES BAKING	8093 9067	351.4500	6 30	ISSUES TO THE GENERAL MESS		53,7296
6 3	MARVA MAID DAIRY	8093 9091 9095	114.6328	6 30	INVENTORY		6,396.4928
6 7	DOUGHTIES	8093 101 9186	861.9284	6 30	SUBTOTAL		77,782.8224
6 7	MSC CHARLESTON	8097 101 9063	498.8000				2,092.6668
6 7	DOUGHTIES	8097 102 9079	1,603.0450				75,690.2558
6 8	MARVA MAID DAIRY	8098 9091 9095	122.2120				
6 9	MARVA MAID DAIRY	8099 9093 9207	1,900.7000				
6 10	KOTARIDES BAKING	8100 9067	344.9500				
6 14	DOUGHTIES	8099 101 9156	1,760.5755				
6 16	MSC CHARLESTON	8104 102 9061	318.4000				
6 16	DOUGHTIES	8104 101 9088	873.9577				
6 16	MARVA MAID DAIRY	8106 9093 9207	103.4560				
6 17	KOTARIDES BAKING	8107 9067	322.2000				
6 20	MARVA MAID DAIRY	8110 9093 9207	159.3560				
6 20	MARVA MAID DAIRY	8110 9091 9256	143.8656				
6 21	DOUGHTIES	8106 101 9119	761.7118				
6 22	MSC CHARLESTON	8112 101 9063	389.3700				

* Receipt Without Charge # Transfer With Reimbursement

NAVSUP FORM 367

182353201 TIME: 14:45 *** NAVSUP FORM 1334 *** DATE: 01 JUL 98 PAGE: 1

EXPENDITURE LOG (4442)
(LOSS WITHOUT SURVEY)
NAVSUP FORM 1334 (REV. 7-73)

COMMANDING OFFICER
NAVAL STATION DOARBS 28882-1888 U.I.C. V21111

PERIOD: June 1, 1998 THROUGH June 30, 1998

DATE	STOCK NUMBER	ITEM NAME	U/I	QTY	LAST RECEIPT PRICE	TOTAL VALUE	REASON FOR LOSS	FOOD SERVICE OFFICER (Signature)
06/02/98	8920-00-125-9441	G20, SPAGHETTI, 10 BX	LB	10.00	0.5064	5.06	BA	
06/18/98	8910-01-361-5096	U93 MILK, LOWFAT, 1%	CL	5.00	2.2200	11.10	SO	
06/30/98	8905-00-782-3190	U95-FRANKFURTERS, 1-2 LB	LB	20.00	1.3900	27.80	NO	
06/30/98	8915-01-628-8769	V03, APPLES, EATING, RED, SWEET	LB	10.00	0.5900	5.90	SP	

TOTAL MONEY VALUE: 49.86 EXPENDITURE NO: 81819820

RECORDED COPY = 4 ***** END OF REPORT *****

NAVSUP FORM 1334

Dollar value of all loss without surveys for the monthly accounting period.

Document number is the Julian date of the last date of the accounting period followed by "9" and the first food item code.

Figure 7-30

NAVSUP P-486 - Food Service Management

POSTING GENERAL MESS ISSUES TO THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

DATE: 01 JUL 98 PAGE: 1

NAVSUP FORM 367

RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***

ACTIVITY: COMMANDING OFFICER NAVAL STATION DONATS U.I.C. N21111

*1998 RECEIPTS				*1998 EXPENDITURES					
No.	Day	SOURCE	DOCUMENT NO.	VALUE	No.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
6	1	INVENTORY BROUGHT FORWARD		22,020.7651	6	30	ALL OTHERS (ISSUES*GPBP-RETURNS)		215.5200
6	1	DOUGHTIES	8091 101 9183	1,169.1729	6	30	SURVEY	8181 0001	860.3000
6	1	COCA-COLA USA	8091 9970 9226	366.3000	6	30	HARDROOM MESS (ISSUES*GPBP-RETURNS)		164.8100
6	1	MARVA MAID DAIRY	8091 9046 9207	35.9280	6	30	USS NEVERSAIL (LPD-5)	H12345 8181 9814	134.2100
6	3	DOUGHTIES	8093 101 9186	57.3920	6	30	EXPENDITURE WITHOUT SURVEY	8181 9003	7.6000
6	3	MARVA MAID DAIRY	8093 9093 9207	123.3280	6	30	ISSUES TO THE GENERAL MESS		49.8600
6	3	KOTARIDES BAKING	8093 9067	351.4500	6	30	INVENTORY		19,953.7296
6	3	MARVA MAID DAIRY	8093 9091 9095	114.6528	6	30	SUBTOTAL		56,396.4928
6	7	DOUGHTIES	8093 101 9186	861.9286	6	30	PRICE ADJUSTMENT		77,782.8224
6	7	HSC CHARLESTON	8097 101 9043	498.8000	6	30	TOTAL		75,690.3556
6	7	DOUGHTIES	8097 102 9179	1,603.0451					
6	8	MARVA MAID DAIRY	8098 9091 9095	122.2128					
6	9	MARVA MAID DAIRY	8099 9093 9207	1,900.7000					
6	10	KOTARIDES BAKING	8100 9067	364.9500					
6	14	DOUGHTIES	8099 101 9156	1,760.5755					
6	14	HSC CHARLESTON	8104 102 9041	318.4000					
6	16	DOUGHTIES	8104 101 9088	873.9577					
6	16	MARVA MAID DAIRY	8106 9093 9207	103.4560					
6	17	KOTARIDES BAKING	8107 9067	322.2000					
6	20	MARVA MAID DAIRY	8110 9093 9207	159.3560					
6	20	MARVA MAID DAIRY	8110 9091 9256	143.8656					
6	21	DOUGHTIES	8100 101 9119	761.7118					
6	22	HSC CHARLESTON	8112 101 9043	389.3700					

* Receipt Without Charge # Transfer With Reimbursement

17

* STORES CONSUMED REPORT ***

FOOD ITEM REPORT/MANIFEST (NAVSUP FORM 1059) (REV. 1-80)

ACTIVITY: NAVAL STATION DONATS U.I.C. N21111 DATE: June 01, 1998

CODE	NSN	NOMENCLATURE	UJ	QUANTITY REQ'D	QUANTITY ISSUED	UNIT PRICE	VALUE
Y79	00-328-6728	TARTAR SAUCE, 7/16 OZ BOAT/CUP/BAG	HD		17.00	2.4582	41.79
Y83	01-057-1559	YEAST, BAKER'S, DRY, 2 LB	BG		24.00	3.1334	75.20
LAST RECEIPT PRICE ONLY							
U82		FLAVORED MILK, CHOCOLATE	GL		XXXXXXX	2.2400	XXXXXXXXXXXX
U93		MILK, LOWFAT, 1%	GL		XXXXXXX	2.2200	XXXXXXXXXXXX
SUBTOTAL \$							116.9900
TOTAL OF ALL SUBTOTALS							19,953.7296
LESS GALLEY PRODUCED BAKERY PRODUCTS SOLD \$							00.0000
GRAND TOTAL \$							19,953.7296

NAVSUP FORM 1059

Issue Approved by (Signature, Rate & Title) _____ Date _____

Issued by (Signature, Rate & Title) _____ Date _____

Received By (Signature, Rate & Title) _____ Date _____

I CERTIFY THE FOREGOING TO BE A TRUE STATEMENT OF ISSUES TO GENERAL MESS
 Signature W. B. Ellis Date 2 July 98

Figure 7-31

NAVSUP P-486 - Food Service Management

POSTING ENDING INVENTORY TO THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

NAVSUP FORM 367

RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***

TIME: 12:48 DATE: 01 JUL 98 PAGE: 1

ACTIVITY COMMANDING OFFICER: NAVAL STATION DEARBORN U.I.C. N2111

*1998					*1998				
No.	Day		VALUE		No.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
6	1	INVENTORY BROUGHT FORWARD	22,020.7651		6	30	ALL OTHERS (ISSUES+GPBP+RETURNS)		215.5200
6	1	DOUGHTIES	1,169.1729		6	30	SURVEY	8181 0001	860.3000
6	1	COKA-COLA USA	366.3000		6	30	(ISSUES+GPBP+RETURNS)		164.8100
6	1	MARVA MAID DAIRY	35.9280		6	30	USS SIRUS		134.2100
6	3	DOUGHTIES	57.3920		6	30	USS NEVERSAIL (LPD-5)	W12345 8181 9814	7.6000
6	3	MARVA MAID DAIRY	123.3280		6	30	EXPENDITURE WITHOUT SURVEY	8181 9803	49.6600
6	3	KOTARIDES BAKING	351.4500		6	30	ISSUES TO THE GENERAL MESS		19,953.7896
6	3	MARVA MAID DAIRY	114.6528		6	30	INVENTORY		56,396.4928
6	7	DOUGHTIES	861.9286		6	30	SUBTOTAL		7,782.8224
6	7	MSC CHARLESTON	498.8000		6	30	PRICE ADJUSTMENT		-2,092.4666
6	7	DOUGHTIES	1,603.0431		6	30	TOTAL		75,690.2358
6	8	MARVA MAID DAIRY	122.2128						
6	9	MARVA MAID DAIRY	1,900.7000						
6	10	KOTARIDES BAKING	364.9500						
6	14	DOUGHTIES	1,760.9755						
6	14	MSC CHARLESTON	318.4000						
6	16	DOUGHTIES	873.9577						
6	16	MARVA MAID DAIRY	103.4560						
6	17	KOTARIDES BAKING	322.2000						
6	20	MARVA MAID DAIRY	159.3560						
6	20	MARVA MAID DAIRY	143.8656						
6	21	DOUGHTIES	761.7118						
6	22	MSC CHARLESTON	389.3700						

Receipt Without Charge # Transfer With Reimbursement

Total dollar value of ending inventory as of the last day of the reporting period.

Computed at last receipt price.

F82631201 TIME: 12:05 ** SMOOTH FULL INVENTORY *** DATE: 01 JUL 98 PAGE: 29

FOOD ITEM REPORT/MASTER FOOD CODE LIST (10110)
NAVSUP FORM 1059 (Rev. 11-81)

ACTIVITY COMMANDING OFFICER: NAVAL STATION DEARBORN U.I.C. N2111 DATE: 06/30/98

*** PERISHABLE (FRESH/CNILL) ***

NSN	DESCRIPTION	UI	QUANTITY REQ'D	QUANTITY ISSUED	UNIT PRICE	VALUE
8930	JAMS, JELLIES, & PRESERVES					
01-035-0086	JAM & JELLY, ASST., 1/2 OZ BOAT/CUP	HD		20.00	3.1650	63.30
00-576-4233	JELLY, GRAPE, 1/2 OZ BOAT/CUP/BAG	HD		0.00	1.9600	0.00
00-438-2652	PEANUT BUTTER, 1/2 OZ BOAT/CUP	HD		0.00	0.1700	0.00
8945	FOOD OILS AND FATS					
00-616-0000	SHORTENING COMPOUND, GEN. PURP. 50 LB	BX		4.00	24.6870	98.75
8950	CONDIMENTS & RELATED PRODUCTS					
Y68 01-186-8173	BARBECUE SAUCE, 7/16 OZ BOAT/CUP/BG	HD			2.5426	25.43
Y70 00-616-5479	CATSUP, 7/16 OZ BOAT/CUP/BAG	HD		0.00	1.8550	0.00
Y74 00-127-9806	HORSERADISH, PREPARED, DOMESTIC	QT		4.00	2.7219	10.89
Y76 00-616-5474	MUSTARD, PREPARED, 2 OZ BOAT/CUP	HD		39.00	1.0234	39.91
Y77 00-139-5773	RELISH, PICKLE, SWEET, 1/2 OZ BOAT/CP	HD		0.00	2.8400	0.00
Y78 00-325-6728	SALAD DRESSING, 7/16 OZ BOAT/CUP/BAG	HD		0.00	2.7900	0.00
Y83 01-057-1559	TARTAR SAUCE, 7/16 OZ BOAT/CUP/BAG	HD		17.00	2.4582	41.79
	YEAST, BAKER'S, DRY, 2 LB	BG		24.00	3.1334	75.20
8905	MEAT, POULTRY, AND FISH					
Z16 13-397-3001	CHICKEN BREAST BNLS SKLS	LB		8.00	2.7260	21.81
SUBTOTAL \$						377.08
TOTAL OF ALL SUBTOTALS \$						56396.49
GRAND TOTAL \$						56396.49

Issue Approved by (Signature, Rate & Title) _____ Date _____

Issued by (Signature, Rate & Title) _____ Date _____

Received By (Signature, Rate & Title) _____ Date _____

I CERTIFY THE FOREGOING TO BE A TRUE STATEMENT OF INVENTORY.
Signature: *W.B. Ellis* Date: *30 Jun 98*

NAVSUP FORM 1059

Figure 7-32

NAVSUP P-486 - Food Service Management

PRICE ADJUSTMENT AND CLOSING ENTRIES ON THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

*** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***

DATE: 01 JUL 98 PAGE: 1

RECORD OF RECEIPTS AND EXPENDITURES (4442)
NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670

ACTIVITY COMMANDING OFFICER
NAVAL STATION DANAB 28882-1888 U.I.C. N21111

RECEIPTS					EXPENDITURES					
*1998 No.	Day	SOURCE	DOCUMENT NO.		VALUE	*1998 No.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
6	1	INVENTORY BROUGHT FORWARD			22,020.7651	6	30	ALL OTHERS (ISSUES+GPBP-RETURNS)		215.5200
6	1	DOUGHTIES	8091	101 9W83	1,169.1729	6	30	SURVEY	8181 0001	660.3000
6	1	COCA-COLA USA	8091	9P70 9Z26	366.3000	6	30	WARDROOM MESS (ISSUES+GPBP-RETURNS)		164.8100
6	1	MARVA MAID DAIRY	8091	9W46 9Z07	35.9280	6	30	USS SIRUS		134.2100
6	3	DOUGHTIES	8093	101 9W86	57.3920	6	30	USS NEVERSAIL (LPD-5)	812345 8181 9814	7.6000
6	3	MARVA MAID DAIRY	8093	9W93 9Z07	125.3280	6	30	EXPENDITURE WITHOUT SURVEY	8181 9W03	49.6600
6	3	KOTARIDES BAKING	8093	9W67 9Z07	351.4500	6	30	ISSUES TO THE GENERAL MESS		19,953.7296
6	3	MARVA MAID DAIRY	8093	9W91 9W95	116.4528	6	30	INVENTORY		56,396.4928
6	7	DOUGHTIES	8093	101 9W86	661.9286	6	30	SUBTOTAL		77,782.8224
6	7	NSC CHARLESTON	8097	101 9W43	498.8000	6	30	PRICE ADJUSTMENT		-2,092.6666
6	7	DOUGHTIES	8097	102 9W79	1,403.0451	6	30	TOTAL		75,690.2558
6	8	MARVA MAID DAIRY	8098	9W91 9W95	122.2128					
6	9	MARVA MAID DAIRY	8099	9W93 9Z07	1,900.7000					
6	10	KOTARIDES BAKING	8100	9W67 9Z07	364.9500					
6	14	DOUGHTIES	8099	101 9W86	1,760.5755					
6	14	NSC CHARLESTON	8104	102 9W41	318.4000					
6	16	DOUGHTIES	8104	101 9W88						
6	16	MARVA MAID DAIRY	8106	9W93 9Z07						
6	17	KOTARIDES BAKING	8107	9W67 9Z07						
6	20	MARVA MAID DAIRY	8110	9W93 9Z07						
6	20	MARVA MAID DAIRY	8110	9W91 9Z56						
6	21	DOUGHTIES	8106	101 9W86	761.7118					
6	22	NSC CHARLESTON	8112	101 9W43	389.3700					

* Receipt Without Charge # Transfer With Reimbursement

Receipts and expenditures total must agree.

*** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***

DATE: 01 JUL 98 PAGE: 5

RECORD OF RECEIPTS AND EXPENDITURES (4442)
NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670

ACTIVITY COMMANDING OFFICER
NAVAL STATION DANAB 28882-1888 U.I.C. N21111

RECEIPTS					EXPENDITURES					
*1998 No.	Day	SOURCE	DOCUMENT NO.		VALUE	*1998 No.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
6	23	MARVA MAID DAIRY	8174	9S24 9Z51	129.7856					
6	23	MARVA MAID DAIRY	8174	9W93 9Z07	124.9280					
6	23	NSC NORFOLK	8174	102 9W03	60.8000					
6	26	KOTARIDES BAKING	8177	9W67 9Z07	327.1500					
6	29	DOUGHTIES	8170	101 9W86	1,201.4678					
6	29	MARVA MAID DAIRY	8152	9W93 9Z07	200.4000					
6	29	NSC NORFOLK	8180	101 9W22	52.8000					
6	30	MARVA MAID DAIRY	8152	9W93 9Z07	200.4000					
6	30	NSC NORFOLK	8181	103 9W29	646.5000					
6	30	NSC NORFOLK	8181	104 9W95	166.0000					
6	30	USS NEVERSAIL (LPD-5)	8181	9A08 9A21	90.0000					
6	30	TOTAL			75,690.2558					

Figure 7-33

PART D: SUBMITTING, RETAINING AND DISPOSITION OF FINANCIAL RETURNS AND SUPPORTING DOCUMENTS

SECTION 1: SUBMITTING FINANCIAL RETURNS

7300 SUBMISSION

A General Mess Summary Document (NAVSUP Form 1359) will be submitted to NAVSUP 51 by the Food Service Officer as follows:

- a. Within 5 days following the end of each regular monthly accounting period;
- b. When the return of one period is merged with a previous or following period, but not later than 5 days following the latter merged period.

For automated activities, no paperwork is forwarded to NAVSUP. The only reports required are the NAVSUP Form 1359, Inventory Extract File, and Summary of Issues to the General Mess (NAVSUP Form 1059). These documents are downloaded to diskette in Automated Data Transfer module, and transmitted to NAVSUP via SALTS to COMNAVSUPSYSCOM FSM RETURNS(VSS) or emailed to FSMRENAVSUPHQ@navy.mil within the same time frames. Two copies of the NAVSUP form will be printed.

Trident submarines will prepare the NAVSUP Form 1359 on a monthly basis. The report(s) will be submitted Within 5 days following the end of each regular monthly accounting period. If unable to transmit, reports will be submitted as soon as an open transmission allows. An alphabetic suffix "B" or "G" will be added to the unit identification code to indicate blue or gold crew. For example, SSBN 598 will render subsistence returns under unit identification code 05106(B) or 05106(G), as applicable.

For manual activities the original monthly General Mess Summary Document (NAVSUP Form 1359), the original Summary of Issues to the General Mess (NAVSUP Form 1059), and a copy of the full inventory conducted every 90 days will be submitted to the following address within the prescribed timeframes listed in para 7300.

Commander, Naval Supply Systems Command
Support Services Directorate,
Food Service Division (NAVSUP 51)
5450 Carlisle Pike
P.O. Box 2050
Mechanicsburg, PA 17055-0791

NOTE: Hard copy Certification Letters, Orders, NAVSUP Form 1334s and DD Form 200s are required when applicable.

7301 RELIEF OF THE ACCOUNTABLE FOOD SERVICE OFFICER

Upon relief of the accountable food service officer, an inventory will be taken by both the relieved and relieving officers, and stock records will be balanced but not closed out. The accounts receivable of the relieved officer will be transferred to the relieving officer. The relieving officer will receipt for the monetary value of the inventory by preparing two NAVSUP Form 1359s signed by both the relieved and relieving FSOs, and submit returns at the end of the regular

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monthly accounting period. **Do not forward a copy of the relieving inventory to NAVSUP 51.** If the relieving officer is not satisfied that accountability is within prescribed limits of para 7001-2, or when the Commanding Officer directs, the officer being relieved closes the records and submits returns for the period of his/her accountability, i.e., a fractional period of the regular monthly accounting period. The relieving officer will then render a return for the remainder of the monthly accounting period. This is the only situation when a fractional return is required upon the relief of an accountable Food Service Officer. Notification of new accountable Food Service Officer and dollar amount of the relieving inventory will be submitted to NAVSUP 51 at the first available opportunity via electronic means. (See Appendix B).

7302 DELAY, DELINQUENCY AND UNDEPOSITED FUNDS

When returns cannot be submitted on or before the date they are required, the Food Service Officer will send an official naval message explaining the reason for the delay and anticipated date of submission. The official naval message will be sent no later than the date that the return is required with the receipt with charge figures.

NAVSUP does not authorize delayed submission via phone. An automated discrepancy letter (generated by the NFMIS program) is forwarded via SALTS/email to all ships/stations (with a copy to the TYCOM) who have submitted incorrect returns.

NAVSUP forwards a Naval message (with a copy to the TYCOM) to all ships/stations who have not deposited all funds collected during a fiscal year within 30 days of the close of the fiscal year. A follow-on Naval message to the TYCOM (with a copy to the ship/station) is forwarded if action has not been completed within 60 days of the close of the fiscal year. An additional follow-on Naval message to the TYCOM (with a copy to the CINC and ship/station) is forwarded if action has not been completed within 90 days of the close of the fiscal year.

7303 MERGED RETURNS

To reduce the administrative work involved with preparing returns, general mess returns for 10 days or less of one monthly accounting period may be merged with the previous or following monthly accounting period except at the end of the fiscal year. For example, a ship or activity being disestablished on 08 January may merge that period with the return rendered for 1 December through 31 December. Merged returns will be approved in writing by the Commanding Officer. NAVSUP 51 will be notified as soon as possible. The letter of notification will include the reason(s) for the merged returns. No general mess returns will be merged between two fiscal years unless specifically authorized by NAVSUP 51. Enter yes in the appropriate block of NAVSUP Form 1359.

7304 FINAL RETURNS

When it is anticipated that a Navy General Mess will be permanently closed due to deactivation or decommissioning, a SALTS (COMNAVSUPSYSCOM FSM RETURNS (VSS)) or email (FSMRENAVSUPHQ@navy.mil) must be sent to NAVSUP 51, via the TYCOM, to ensure that the next submission of the NAVSUP Form 1359 is recorded as the final return. The "Inventory Balance on Hand" entry on the NAVSUP Form 1359 will have a zero balance after all transfers have been completed. Transferred stock balances will be included in entries opposite the captions "Transfers with Reimbursement" or "Transfers without Reimbursement," as appropriate. Enter YES in the appropriate block of the NAVSUP Form 1359. Refer to TYCOM for disposition of accountable records.

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7305 TEMPORARY CLOSURE

When it is anticipated that a Navy General Mess will be temporarily closed or in an inactive status (for more than 30 days) for overhaul, remodeling, or renovation, a SALTS must be forwarded to NAVSUP 51 via the TYCOM, that advises the closure date, reason for closure, and expected reopening date at least 30 days prior to closure. If the reopening date is delayed, advise NAVSUP 51, via the TYCOM, of the revised reopening date. This action ensures that activities receive the appropriate Special Food Allowance as listed in the NAVSUPNOTE 7330. The mess will continue to submit monthly returns in the usual manner, entering yes (Y) in the appropriate block provided on NAVSUP Form 1359 for temporary closure and reporting any receipts, expenditures or surveys, during the shutdown period. Activities that will be closed for more than one year will not be required to submit reports, once submission of returns shows 0 inventory, 0 undeposited sales and they have been verified audit error free by the NAVSUP 51 auditor.

SECTION 2: RETAINING FINANCIAL RETURNS AND SUPPORTING DOCUMENTS

7310 GENERAL

In order to resolve billing discrepancies with the Subsistence Prime Vendor and to support audits and inspections it is essential for the Food Service Officer to retain twelve monthly accounting periods plus the current month's worth of files, accounting records and substantiating documents described in paras 7321 and 7322 for the purpose of future audits and inspections. Disposition of retained records, after twelve months, will be in accordance with Type Commander and Major Claimant instructions.

7311 ORIGINALS RETAINED

Manual activities will retain the following original records and documents for the current plus twelve previous months accounting periods: (FSM activities are covered in Appendix A.)

- a. General Mess Summary Document (NAVSUP Form 1359)
- b. Subsistence Ledger (NAVSUP Form 335)
- c. Record of Receipts and Expenditures (NAVSUP Form 367)
- d. General Mess Control Record (NAVSUP Form 338)
- e. Food-Item Request/Issue Document (NAVSUP Form 1282) (issue documents supporting issues to the general mess)
- f. Food-Item Request/Issue Document (NAVSUP Form 1282) (issue documents supporting sales to private messes and issues for meals)
- g. Monthly Recapitulation of Meal Record (NAVSUP Form 1292)
- h. Food-Preparation Worksheet (NAVSUP Form 1090)
- i. Cash Meal Payment Book (DD Form 1544)

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j. Food-Item Request/Issue Document (NAVSUP Form 1282) Inventory Quantity Adjustment Sheet

k. Smooth Inventory Sheets

l. Order for Supplies or Services/Request (DD Form 1155)

m. Sale of General Mess Meals (NAVSUP Form 1046)

n. Requisition and Invoice/Shipping Document (DD Form 1149)

o. Meal Signature Record (NAVSUP Form 1291)

p. Recapitulation of Meal Record (NAVSUP 1292)

NOTE: NAVSUP Form 1291 and 1292 may be discarded in accordance with Chapter 2 of this publication.

7312 COPIES RETAINED

Manual activities will retain copies of the following records and documents for the current plus twelve previous month's accounting periods: (FSM activities are covered in Appendix A.)

a. NAVSUP Form 1059 (recapitulation of issues to the general mess);

b. Each receipt document for the monthly accounting period, stapled with an adding machine tape confirming the total;

c. Expenditure Log (NAVSUP Form 1334); and,

d. Financial Liability Investigation of Property Loss (DD Form 200).

SECTION 3: YEAR-END REPORT FOR RECEIPTS WITH CHARGE

7320 GENERAL

1. **GENERAL.** Immediately after the end of each fiscal year, NAVSUP 51 must report the year's value of receipts with charge as of the end of the fiscal year.

2. **REPORTING SCOPE.** All general messes which conducted general mess operations during the last month of a fiscal year, including all patrol crews (e.g., Blue, Gold, etc.), must submit report contents or negative reports if applicable.

3. **REPORTING CONTENTS.** All applicable general messes must report the following identifying and year-end data:

a. Unit Identification Code (UIC) and name of the general mess;

b. Actual dollar value of receipts with charge for 1 September - 30 September.

4. **REPORTING DEADLINE.** Reports must be received at NAVSUP 51 COB 2 October. Timely responses are critical to establish/justify prior fiscal year total values.

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5. REPORTING METHOD. Applicable general messes must submit year-end reports to the Food Service Division (NAVSUP 51), Naval Supply Systems Command via one of the following methods:

- a. E-Mail addressed to FSMRENAVSUPHQ@navy.mil;
- b. SALTS addressed to Code VSS, Dept SALTS Operator;
- c. Naval Message addressed to NAVSUP 51;

d. Facsimile (FAX) at DSN 430-1631/6432, Commercial 717-605-1631/6432, Attention NAVSUP 51. Do not rely on FAX availability due to the large volume of responses.

Telephone reports will not be accepted unless conditions preclude these means of submission.

SECTION 4: YEAR-END GENERAL MESS CHECK-OFF LIST

7330 END-OF-YEAR CHECKLIST

At the end of the fiscal year end and immediately following, there are many things to remember to ensure a smooth closeout of one fiscal year and the opening of another. The following is a list of important issues that a manager of the general mess will need to look at for the smooth and efficient operation of the general mess.

- a. Has the general mess received the annual copy of NAVSUPNOTE 7300, Fiscal Year (FY) End Accounting Procedures for deposit of cash?
- b. Has the general mess received a copy of NAVSUPNOTE 7302, Authorization to Obligate Subsistence-in-Kind (SIK) Funds for the new Fiscal Year along with associated accounting classifications?
- c. Have ashore activities prepared the annual General Mess Operating Expenses Report in accordance with Chapter 3 of this publication and the annual naval message released by NAVSUP 51? The General Mess Operating Expenses Report is due to NAVSUP not later than 30 November.
- d. Has the general mess received and implemented the new Sale of Meal Rates which take effect 01 October of each fiscal year? Sale of Meal Rates are released annually each September by NAVSUP 51, and must be implemented by 01 October.
- e. Has the general mess reported Year-End Receipts with Charge in accordance with paragraph 7300?
- f. Has the general mess completed an over issue package, if an over issue status exists at the end of the FY in accordance with para 7302?
- g. Has the general mess received and implemented into FSM the new Prime Vendor surcharge rates?
- h. Have the year-end close out deposits been forwarded to NAVSUP?

APPENDIX A
FOOD SERVICE MANAGEMENT (FSM)
SYSTEM PROCEDURES

SECTION 1: FOOD SERVICE DIVISION (NAVSUP 51) FSM SYSTEM ACCESS

The FSM System has a resident security program built into the database. The use of other security programs may damage or impede the operation and restoration of the FSM database. Therefore, the use of other security programs is **NOT** authorized. Below is a listing of the screens in the FSM Security Module. The Display Module (7) and the Print Module (8) have no security access needed, since any user allowed access to FSM has unlimited access to the Display and Print Modules.

SYSTEM DIRECTORY MODULES

1. FILE MANAGEMENT MODULE
2. INVENTORY MODULE
3. MENU PRODUCTION MODULE
4. ACCOUNTING MODULE
5. SECURITY MODULE
6. AUTOMATED DATA TRANSFER MODULE
9. UTILITY MODULE

FILE MANAGEMENT MODULE ACCESS

FOOD ITEMS

SHIP/ACTIVITY CONSTANTS INFORMATION

RATION CREDIT FORMULA

SPECIAL DAILY FOOD ALLOWANCE STATUS

HEADCOUNTS AND CASH SALES

SURCHARGES

SUPPLIERS

UNSATISFACTORY MATERIAL REPORTS

MAINTAIN DOD STUDENT MEAL PERCENTAGE SETTINGS

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INVENTORY MODULE ACCESS

REQUISITIONS/PURCHASES
RECEIPTS
EXPENDITURES
NAVSUP FORM 1336
RETURN OF PRIVATE MESS ISSUES
PHYSICAL INVENTORY
NAVSUP FORM 335
BILLING REPORT
CLOSE OUT

MENU PRODUCTION MODULE ACCESS

BREAKOUTS
RECIPES
MENUS
EDIBLE PORTION/AS PURCHASED WEIGHTS

ACCOUNTING MODULE ACCESS

GENERAL MESS CONTROL RECORD (NAVSUP 338)
RECAPITULATION OF MEAL RECORD (NAVSUP 1292)
REQUISITION LOG (NAVSUP 1336)
SPECIAL MEALS REPORT (NAVSUP 1340)
RATION AND SALES REPORT (NAVSUP 1357)
RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP 367)
EXPENDITURE LOG (LOSS WITHOUT SURVEY) (NAVSUP 1334)
GENERAL MESS OPERATING STATEMENT (NAVSUP 1358)
DEPOSITS
SALE OF GENERAL MESS MEALS (NAVSUP FORM 1046)
GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

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SECURITY MODULE ACCESS

SYSTEM ACCESS

AUTOMATED DATA TRANSFER MODULE ACCESS

GENERATE AUTOMATED RETURNS DISKETTE

GENERATE SUPPLY ACTIVITY DISKETTE

GENERATE PRIME VENDOR ORDER DISKETTE

GENERATE INSIGHT TRANSACTION FILE

GENERATE INVENTORY EXTRACT LISTING

GENERATE BREAKOUT FILE FOR MOBILE DEVICE

UTILITY MODULE ACCESS

USERS' REFERENCE GUIDE

BACK-UP/RESTORE PROCEDURES

INTERNATIONAL DATE LINE CROSSING

HARDWARE CONFIGURATION

VALIDATION MAINTENANCE

PROCESS NAVSUP DISKETTE

RECIPE/FOOD ITEM INTEGRITY

PROCESS PRIME VENDOR CATALOG DISKETTE

PRIME VENDOR MAINTENANCE

RATION CREDIT FORMULA MAINTENANCE

MAINTAIN DOD STUDENT MEAL PERCENTAGES

FSM SYSTEM ACCESS RIGHTS

Supply Officer/Food Service Officer

The Food Service Officer (or when the Supply Officer and FSO are the same person) will have unrestricted access to all areas within the FSM System.

Leading Culinary Specialist & General Mess Recordskeeper

The Leading CS and General Mess Recordskeeper should have unrestricted access to all areas within the FSM System with the exception of the System Access function inside of the Security Module and the Hardware Configuration function inside of the Utility Module.

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Cash Collection Agent & Back-up Recordskeeper

The Cash Collection Agent should have access to the Deposits function inside of the Accounting Module only. The Back-up Recordskeeper or the Cash Collection Agent where they are the same person should have the same access rights as the General Mess Recordskeeper listed above.

NOTE: When the Cash Collection Agent and the Back-up Recordskeeper are the same person Food Service Officers must monitor their records very closely due to the perceived conflict of interest.

General Mess Watch Captains, Jack of the Dust & All Others

The Watch Captains, Jack of the Dust and all others should have very restricted access to the FSM System. To allow them into the Display Module, Print Module and Menu Production Module only, the FSO must allow them to have a User ID and Password. Once the User ID and Password are established in the FSM system do not give them any other System Access Rights.

The FSO will prepare an instruction to food service personnel covering the operation of the FSM computer and security. Due to unique operating and manning conditions at some activities, FSO's should adjust the degree of access, using good judgment, while maintaining the FSO's accountability. Under no circumstances will the FSO give anyone access to the "Security Module" in FSM.

Preparing for emergency FSM access situations, the FSO will record his/her system access ID and password along with his/her FSO override password on paper and place it in a sealed envelope signing his/her name over the seal of the envelope. This envelope will be kept in the Supply Officer's safe and will be accessed only during emergency situations. If the FSO and Supply Officer are one and the same, the envelope will be secured in the Executive Officer's safe. If the FSO's system access ID and password are not documented properly or forgotten, contact the TYCOM, NFMT, or SPAWARSYSCEN for access.

Upon successful activation of the FSO's ID and password, the FSO will delete the SPAWARSYSCEN'S ID and password.

SECTION 2: RETAINED HARD COPY RECORDS, ARCHIVING AND REQUIRED BACK-UPS FOR FSM USERS

GENERAL

1. Space and Warfare System Center (SPAWARSYSCEN) developed the Food Service Management System (FSM) which was certified by Naval Supply Systems Command (NAVSUP) for use by Navy general messes. FSM automates all recordkeeping functions and produces most forms required by this publication. Accuracy of records is significantly increased and mathematical errors are virtually eliminated. FSM does not negate the need for the Food Service Officer (FSO) and Culinary Specialist to understand the concepts behind food service records and procedures. Implementation of the FSM system is accomplished by SPAWARSYSCEN. Normal operation of the program is managed by NAVSUP 51.
2. FSM is the only software authorized for use by Navy general messes. Development, funding or procurement of any new food service automation system must first be approved by NAVSUP.

HARDCOPY RECORDS AND ARCHIVING

1. The following procedures will be followed for FSM record keeping activities for both afloat and ashore unless otherwise specified.
 - a. Pre-daily NAVSUP 1282's (Food-Item Request/Issue Document) for the general mess may be discarded after the FSO has ensured all data elements are correct and any discrepancies have been reconciled.
 - b. Post-daily NAVSUP 1282's (Food-Item Request/Issue Document) require only the FSO's signature on the recapitulation sheet. Prior to signing, the FSO must verify that all required and authorized signatures appear on the pre-daily NAVSUP 1282's. Post-daily NAVSUP Form 1282's will be retained for current and three previous monthly accounting periods only.
 - c. Completed NAVSUP 1090's (Food Preparation Worksheet) will be retained for a minimum of the current and three previous monthly accounting periods. All others may be discarded.
 - d. The completed NAVSUP 1282's (Post-Daily Food Item Request/Issue Document) for issues to private messes will be approved by the FSO and filed with other accountable documents. After the FSO's review and reconciliation of the rough 1282's they will be returned to the private mess for disposition.
 - e. To aid in maintaining financial stability within the General Mess, it is recommended that the FSO and Leading CS review the NAVSUP Form 338 (General Mess Control Record) daily. The FSO will at a minimum review the NS Form 338 weekly by logging on the FSM program using his/her access ID and password.
 - f. The rough inventory will be retained for a period of one year. All differences on the rough inventory must be reconciled prior to printing the smooth inventory. The FSO will then sign the smooth and retain in his accountability file. It is recommended that the FSO contact the TYCOM for specific local requirements.
 - g. At the end of the month all supporting documents related to the NAVSUP Form 1359 will be extracted to diskette from screen F6100001 and sent to NAVSUP 51 via SALTS or email.

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When transmitting these extracted reports via email use the following email address: FSM_RETURNS_NAVSUPHQ@navsup.navy.mil.

2. TYCOM's have the authority to authorize deviations from a, b, and c above for the purpose of paper reduction using the procedures listed below. It is recommended that the TYCOM be contacted for specific local requirements.

a. Once all data blocks on the Pre-Daily NAVSUP 1282's have been completed, the Recordskeeper will post them to the FSM computer.

b. After posting the Recordskeeper must generate the Post-Daily NAVSUP 1282. Print Breakout Document (1282) Recapitulation sheet and attach to the front of the Post-Daily 1282's.

c. The FSO will then verify the correct amounts were issued on the NAVSUP 1282, with the NAVSUP 1090. Once the FSO has verified the correct amounts were issued, he/she will sign the Recapitulation Sheet and the NAVSUP 1090.

3. In order to ensure the financial accountability of the general mess, prior to accounting period closeout all reports must be audited by the FSO and LCS. The following records will be retained in the FSO's accountability file for the current and previous twelve months unless otherwise indicated. All other reports will be maintained in accordance with the paragraphs in this publication that apply.

NAVSUP Form 1359	General Mess Summary Document	Retained
NAVSUP Form 367	Record of Receipts and Expenditures	Retained
NAVSUP Form 338	General Mess Control Record	Retained
Post-Daily NAVSUP Form 1282	Issue documents supporting issues to the general mess (current and 3 previous months)	
Post-Daily Private Mess NAVSUP Form 1282	Issue documents supporting sales to private messes and issues for meals (current and 3 previous months)	
NAVSUP Form 1292	Monthly Recapitulation of Meal Record (Ashore only)	Retained Ashore Only
NAVSUP Form 1090	Food-Preparation Worksheet (current and 3 previous months)	
DD Form 1544	Cash Meal Payment Book	Retained
NAVSUP Form 1282 Pre-Daily	Food-Item Request/Issue Document	Discarded after FSO verifies correct against the post-daily

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		1282.
NAVSUP Form 1282 Post-Daily	Food-Item Request/Issue Document	Retained
NAVSUP Form 1059	Smooth Inventory Sheets	Retained
DD Form 1155	Order for Supplies or Services/Request	As Applicable
NAVSUP Form 1046	Sale of General Mess Meals	As Applicable
DD Form 1149	Requisition and Invoice/Shipping Document	As Applicable Required and Retained for SSBN's
NAVSUP Form 1291	Meal Signature Record (Ashore only)	Retained Ashore until command audit completed
NAVSUP Form 1292	Recapitulation of Meal Record (Ashore only)	Retained Ashore until command audit completed
NAVSUP Form 1059	Stores Consumed	Retained
	Each receipt invoice and FSM Receipt Printout	Retained
NAVSUP Form 1334	Expenditure Log	Retained
DD Form 200	Financial Liability Investigation of Property Loss	Retained as applicable
SF 30	Amendment of Solicitation/Modification of Contract	As Applicable when used in conjunction with the 1155
NAVSUP Form 470	Cash Receipt Book	Retained
DD Form 1608	Unsatisfactory Material Report-Subsistence	As Applicable
SF 364	Report of Discrepancy	As Applicable
	5% Expenditure Listing	As Applicable
	All other supporting documents (i.e., certification and orders)	As Applicable

NOTE 1: NAVSUP Form 1291 and 1292 may be discarded in accordance with Chapter 2 of this publication.

NOTE 2: Consult with your applicable TYCOM for additional record retention requirements.

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BACK-UP PROCEDURES

1. NAVSUP requires that each activity be on the most current version of FSM and that daily and system back-ups are taken on 3½ inch DS/HD diskettes. Back-up procedures are as follows:

a. Log onto FSM. Enter screen F0000001. Go to option 9 (Utility Module). Go to option 2 (Back-up/Restore). Once on screen F9200001 select the type of back-up desired. Option 1 is Daily Back-up. Option 2 is System Back-up. Follow the directions on screen and label properly as shown in paragraph 3 following.

b. Back-ups will be accomplished at the following intervals:

Daily: Monday through Sunday at the end of the work day. These back-ups consist of the data files in the FSMFILES directory. A back-up will be accomplished upon completion of posting of all daily paperwork. On Monday the recordskeeper will post Saturday's paperwork. After posting all of Saturday's paperwork, a DAYBACK using Saturday's diskette will be accomplished. Depending on the amount transactions accomplished throughout the workday, it is strongly recommended that daily backups using the "wild cards" be accomplished frequently.

Friday: Each Friday the FSM system will prompt the user to perform a daily back-up. This back-up can be utilized to retrieve data from prior periods and assist the troubleshooter in pinpointing when a problem may have occurred. This back-up is separate from the normal end-of-the-day Friday Daily Back-up and must be retained for 13 weeks in the FSO accountability file.

End of Month: A System Back-up of the FSM and FSMFILES directories (SYSBACK) will be accomplished during closeout processing within the FSM program. During closeout prior to applying NAVSUPNOTE 7330, a Dayback will be completed. It is recommended that after processing the NAVSUPNOTE 7330 an additional Dayback be made.

Inventory: A DAYBACK will be accomplished immediately prior to and directly following the posting of any inventories (both partial and full).

Wild Card: It is recommended that an extra set of daily back-up diskettes be maintained and labeled "Wild Cards". The intent of Wild Card daybacks is a safety precaution to prevent the loss of data throughout the day prior to accomplishing the final dayback for that day. If a significant amount of transactions are being accomplished in any one given day i.e. posting of receipts, it is strongly recommended that additional daybacks be accomplished frequently throughout the day using the "Wild Card" dayback.

FSM Updates: A SYSBACK of the FSM and FSMFILES directories will be accomplished prior to the installation of any update or change to the FSM software. Additionally, two baseline SYSBACK's will be accomplished immediately following the successful completion of software installation. During system updates FSM will prompt user to accomplish this task. All updates, changes or revision software, including quarterly NAVSUPNOTE 7330 diskettes and system back-ups (segregated by change), will be kept in the FSO's accountability file for a minimum of 1 year.

2. Performing back-ups at specified intervals facilitates recovery of damaged files. The above guidelines are provided as a minimum requirement for adequate diskette back-up. Having sufficient back-up media is required at all times with the FSM system. Use of tape back-up utilities are not authorized nor supported by NAVSUP/SPAWARSCEN 3½ inch diskette back-ups are the only authorized magnetic media for FSM data storage and retrieval.

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3. One of the key elements in being able to correct FSM system malfunctions is ensuring that all back-up diskettes are properly labeled. This ensures quick identification of diskettes required to perform successful restoration of FSM data.

FSM DAILY DATA BACK-UP

DAY _____ (MON, TUE, ETC.)

DATE _____

DISK NUMBER _____ OF _____

* VERSION _____

- Version of FSM. Example: 250-02.05.00
- (use pencil to record DATE)

* Version of FSM. Example: 250-02.05.00

a. End of Month Back-up: At the end of the Month a "SYSBACK" will be initiated during closeout. This will be for the FSO's accountability. This system back-up will be labeled as follows:

FSM 250-02.05.00 (or current version)

Accounting Period Close-out System Back-up

Month/CY: _____

Disk Number _____ of _____

I certify that the data contained in this
back-up set is accurate and a true statement of
the financial records of the (activity name)
general mess for the period of (beginning date)
to (ending date).

FSO signature: _____

Monthly backups of the FSM system (after closeout) will be maintained in the FSO's accountability file for the previous 12 months (one year).

b. Software Update back-ups:

Two system back-ups are prompted immediately after fully implementing FSM and when SPAWARSYSCEN, NAVSUP, or their representatives distribute updates to the existing FSM system. The disks should be labeled as follows:

FSM 250-02.05.00 (or current version)

SYSTEM BACK-UP #1

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Taken as part of system update

DATE : mm/dd/yyyy

DISK NUMBER _____ OF _____

FSM 250-02.05.00 (or current version)

SYSTEM BACK-UP #2

Taken as part of system update

DATE : mm/dd/yyyy

DISK NUMBER _____ OF _____

NOTE: After implementation, when updates and/or revisions have been successfully applied a message will be sent to SPAWARSCEN, NAVSUP and the TYCOM. This will ensure that the activity remains on the distribution lists for future updates and revisions. See example message provided below:

Sample Message Format

ROUTINE

R XXXXXXZ SEP 00

FM _____

TO SPAWARSCEN CHESAPEAKE VA/97//

INFO COMNAVSUPSYSCOM MECHANICSBURG PA

TYPE COMMANDER

NAVFOODMGTM (SPECIFIC TO LOCATION)

UNCLAS//N05230//

SUBJ: FSM SOFTWARE UPDATE VERSION 250-02.04.01

A. SPAWARSCEN LTR SER XXX/XXX OF DDMMYY.

1. IAW REF A, FSM SOFTWARE UPDATE 250-02.04.01 WAS APPLIED ON (DATE).

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4. Miscellaneous Requirements

a. Activities will maintain at a minimum 75 megabytes of hard disk space for sole use of the FSM system.

b. It is mandatory for afloat activities to maintain at least one replacement 3½ inch disk drive on board. General messes utilizing laptop computers will maintain at least one external 3½ inch diskette drive as back-up to the internal drive. This will greatly reduce the probability of lost data or back-up capability due to hardware failure.

c. Upon successful and full implementation of the FSM system, manual records are not required to be maintained.

d. Once the FSM system is fully implemented, manual records are not required to be maintained.

e. Upon successful implementation of software revisions, all activities will print out and maintain a copy of the current FSM user's manual for system reference. This can be accomplished by accessing option 9 (Utility Module) in the FSM system directory..

SECTION 3: AFLOAT/ASHORE FSM OPERATING PROCEDURES WITH SUBSISTENCE PRIME VENDOR

STEP #1

Configuration of FSM for Subsistence Prime Vendor

1. When initially configuring or changing the current information within the Food Service Management (FSM) Program for Prime Vendor (PV), the following procedures must be followed.

- From screen F00000001 (System Directory), select option (9) (Utility Module)
- Select option (C) (Prime Vendor Maintenance)
- Select option (1) (Contract Maintenance)
- To add a new Prime Vendor contract, press the "F3" key, then enter the following information for the related subjects:
 - **RI:** Enter the routing identifier associated with the FISC location or the ashore activities' Prime Vendor contract.
 - **Contract Number:** Enter the appropriate contract number. Only catalogs for which the Prime Vendor contract number has been recorded may be uploaded.
 - **Prime Vendor Name:** Enter the name of the Prime Vendor for the contract being added/modified. Press the "F1" key to update the FSM database, then press the "F7" key to exit.

2. Select option (2) from Screen F9C000001 (Prime Vendor Maintenance Module).

3. Mark-up Rate: Enter the current FY mark-up rate for both CONUS and OCONUS in decimal format (i.e., 5.6% is .0560). Press the "F1" key, and then the "F7" key.

4. At screen F90000001 (Utility Module) place a 3½ inch diskette with the Prime Vendor catalog into drive "A" or "B" and select option "B" (Process Prime Vendor Catalog). (The catalog may be obtained from SALTS, the Web or the FISC for afloat activities, and from the STORES for ashore activities).

5. Once the catalog is uploaded, you will be prompted with the option to print. Select "Y" or "N" and press enter. It is recommended that a hard copy of the prime vendor catalog be printed at least monthly and reviewed for changes i.e. additions/deletions.

NOTE: If the catalog is not printed at this time, it may be printed or displayed from screens F82000001 (Print Inventory) or F72000001 (Display Inventory) (option 11).

6. FSM/Prime Vendor configuration is complete. Proceed to STEP #2 (creating a Prime Vendor order).

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STEP #2

Creating an FSM/Prime Vendor Order

1. From the FSM system directory select option (2) Inventory Module and press the <Enter> key. Next proceed using the following steps:

- Next select option (1) Requisition/Purchases. Press the <Enter> key.
- Select option (1) Requisitions. Press the <Enter> key.
- Select option (1) Rough. Press the <Enter> key.
- Select option (3) Create Requisitions. Press the <Enter> key.

2. At screen F21113001, enter the following information:

NOTE: A red warning may be displayed "Prime Vendor Catalog is more than 7 Days Old." This means that the catalog that was uploaded is more than 7 days old, and the prices contained within this catalog may have changed. If feasible obtain an updated catalog and reinstall in FSM, then follow the remaining steps:

- **Date** - Date of requisition (usually the date you are placing the order) (i.e., Month/Day/Year).
- **Supply Source** - Enter the appropriate code (5 = Prime Vendor). If this option is not available, ensure that the Prime Vendor Catalog has been uploaded into FSM.
- **Name of DOD Supply Source** - This will be loaded with the Prime Vendor source.
- **Food Code Category** - Enter the proper code pertaining to the type of food you wish to requisition.
- **Fund Code** - Enter Fund code to be charged (i.e., PZ,VX,VW).
- **First FIC to be Requisitioned** - If you wish to select an item from the catalog, press the F6 key. This will display an options menu for looking up an item. If "Order by Nomenclature" is selected enter nomenclature (i.e., Chicken), then press <Enter>. This will display any item having chicken in it. The same process will occur if utilizing the "Order by Stock Number Option." After finding the item you wish to order, highlight it by using the up and down keys.

After selection has been made, press the <Enter> key and then the <PGDN> key.

- **Document Identifier** - This remains the same (AOA). Press the <Enter> key.
- **Media and Status Code** - This remains the same (S). Press the <Enter> key.
- **Demand Code** - This remains the same (R). Press the <Enter> key.
- **Signal Code** - Ensure that the letter "B" is entered here.
- **Supplemental Address** - Enter the NAVSUP address, which is currently N32199.
- **Distribution Code** - This remains the same (9M). Press the <Enter> key.

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- **Project Code** - This remains the same (EP5). Press the <Enter> key.
- **Priority** - This remains the same (08). Press the <Enter> key.
- **Required Delivery Date** - Enter date stores are required to be delivered. Any requisitions less than 48 hours should be avoided since this would be considered an emergency requisition.
- **Advice Code** - Enter (2J) which is "Fill or "Kill."

3. Press <PGDN> key.

4. When entering the next screen you will notice that the first FIC that you selected in step 2 is present. Enter the quantity requested, and press the <Enter> key.

5. Press the "F3" key to add another FIC (if FIC is unknown, press the "F6" key and order via Nomenclature or NSN). Enter the quantity requested, and repeat this process until all items have been entered.

6. When creating the rough requisition, do not exit until the requisition is complete, then select the "F2" key and press "F1" key to create the requisition.

7. Forward rough requisition to the FSO for approval.

8. Once the rough requisition is created, modifications may be accomplished by utilizing option (4) from the Rough Requisition module (Screen F21110001).

NOTE: If any modifications are made ensure data on screen F21114002 is correct.

9. Once the requisition is approved by the FSO, smooth the requisition. From screen F21100001 (Requisitions) select option "4" (Smooth) and then option "1" (Approve Requisitions).

10. From screen F21141001 (Approve Requisitions), highlight the requisition that you would like to approve by using the up and down arrow keys, and press the <Enter> key. This process will move the requisition to the bottom portion of the screen (Selected). Press the "F1" key to approve the requisition.

11. Once the requisition is approved a prompt will appear for the option to print select "Yes" and the number of copies you wish to have. Recommend print one copy for records keeper and one copy for JOD. The JOD must know what stores are being delivered so preparations can be accomplished in the storage spaces

12. Press the "S" or "ESC" key to return to the System Directory.

STEP #3

Downloading Prime Vendor Order from FSM to Diskette

1. After the requisition has been approved by the FSO, it is then time to download the information to diskette. The following procedures are provided:

- From the system directory screen F00000001, select option (6) (Automated Data Transfer), and press the <Enter> key.
- Select option (3) (Generate Prime Vendor Order Diskette).

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- In screen F63000001 select the requisition you would like to approve. This is accomplished by highlighting the requisition (ensuring it is a Prime Vendor Requisition), using the up and down arrow keys and pressing enter. The requisition that you select will be moved to the right side of the screen (Selected).
- Insert a clean formatted diskette into the "A" or "B" drive to which the 3½ inch drive is resident.
- Press the "F1" key; this will download a file to the diskette. After completion of download a screen will show you the file name (i.e., 60191705.21P, the 60191 represents the UIC, 705.2 represents the Julian date, 1 represents the first time this order has been downloaded and the P represents a purchase).

2. The order is now ready to be transmitted via SALTS or email attachment to the local FISC for processing through the STORES computer or for shore activities loaded in your STORES computer.

STEP #4

Receiving the Automated Prime Vendor Receipt

1. From screen F00000001, select option (2) (Inventory Module), press the <Enter> key.
2. From screen F20000001, select option (2) (Receipts), press the <Enter> key.
3. From screen F22000001, select option (1) (Regular Receipts), press the <Enter> key.
4. Place the diskette with the prime vendor receipt file in drive "A" or "B" depending on which one is the 3½ inch drive. (This file will be sent to afloat activities via SALTS or may be obtained from the local FISC, shore activities get directly from STORES). This file should contain the same format as the example used above in Step #3, with the exception of the alpha-numeric figure being "R" instead of "P" (i.e., 60191705.21R) which identifies it as a receipt.
5. Once diskette is ready, from screen F22100001 (Regular Receipts), select option (3) (Process STORES Receipt Diskette).
6. Once FSM has completed its processing, the program will ask if you wish to print? Select "Yes" and the number of copies you request (2 each). This printout will obtain the information that was posted to the FSM system.
7. After posting is completed, verify that receipt quantities were correctly posted in FSM.
8. Save the FSM generated receipt with the truck driver's invoice and the receipt that is in the print receipt function in FSM screen F82212001.

Ensure that all quantities have been posted. (If any items were NIS, these items must be posted manually to remove any items from your outstanding requisition file).

9. Verify that the NAVSUP Form 335's are correct (i.e., last receipt prices, quantity, dates, etc.).

SECTION 4: SALTS OPERATING PROCEDURES

WIN SALTS OPERATING PROCEDURES

The following procedures can be used to download the STORES Catalog, Receipts Report, and Send Orders via SALTS to FISC. All transactions listed will begin at the SALTS MAIN MENU.

Downloading the STORES Catalog

Click Data Services

Click on Request Files from SALTS

Click on DLA Files/Directives

Click on Prime Vendor Catalog Files

Click on the Catalog you wish to receive

Click on Add

Click on Done

Click Yes

Click Ok

Return to SALTS Main Menu

From SALTS Main Menu, select "Connect"

Select the communication method (S/R via Telephone/INMARSAT/Modem); click on it

Select telephone number to be called; click on it

Use DSN or commercial number

Click Connect

Wait for a connection

Click on Done

Check for message from DSCP

Select Process

Select the option to Saved under a different filename

Click Save As

Save as CATALOG.TXT (If saving on A, type A: CATALOG.TXT)

NOTE: The FSM Computer will not recognize a file as the catalog if it was saved under a different file name other than CATALOG.TXT. If the file was saved in a name other than CATALOG.TXT go to the MS-DOS prompt of your computer. Put the disk with the catalog on it

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in the "a/b" drive. Type A then depress the enter key. Type DIR then depress the enter key. This will tell you the file name on the disk. Example file name Euronor.cat. Type Rename Euronor.cat catalog.txt then depress the enter key.

NOTE: Check with your command 3M Coordinator/SALTS operator if they are saving the incoming files on the hard drive before forwarding it to the divisions. It is recommended to save the catalog on the hard drive (just in case the disk you used to receive it is corrupted since SALTS will only give you one chance to save the incoming file). If the file is saved on the hard drive, the 3M Coordinator/Salts Operator will be able to retrieve the file again for download. Check with the 3M/Salts Operator to find out how long he/she keeps the file on the hard drive before he/she deletes it.

Log out of SALTS

Sending Orders.

Click on SALTS Grams

Click Files to other SALTS Users

Click on A or B Drive depending on your SALTS machine

Click on the "Existing File," and enter the drive letter (A or B), depress enter

Select the file name, (i.e., 21236733.01P) after selecting the file Click Add

Send to destination, select the appropriate destination (i.e., FISC San Diego), Click Add

Click Done

Click Done again

Click yes

Click Connect

Select the communication method (i.e., telephone, INMARSAT, modem); Click on it

Click Connect

SALTS will now transmit your order to the FISC you selected

Log out of SALTS

Receiving Receipt Report

From SALTS Main Menu, select "Connect"

Select the communication method (S/R via Telephone/INMARSAT/Modem); click on it

Select telephone number to be called; click on it

Use DSN or commercial number

Click Connect

Wait for a connection

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Click on Done

Check for message from your FISC. The file name will be similar to (21236733.41R).

Select Process

Select the option to save as "Original file name," save on the disk (A or B drive)

Log out of SALTS

SECTION 5: INTERNATIONAL DATELINE CROSSINGS

The FSM recordskeeper will access the FSM system and select the Utility Module and International Dateline option. Under the create International Dateline, the recordskeeper will have to record the International Dateline crossing in advance for the gain or lost day. The recordskeeper will not be able to enter a crossing date prior to the system date.

INTERNATIONAL DATELINE CROSSING (GAINED DAY)

The FSM recordskeeper can create a (GAINED DAY) by selecting the day code G for gaining a day and will be required to create a gained day menu when time is set back one day in crossing from the west (Japan) to the east (United States).

CREATING A (GAINED DAY) MENU

a. The FSM recordskeeper will have to select the Menu Production module in the FSM system to create the (GAINED DAY) menu. When creating the (GAINED DAY) menu in menu maintenance, the recordskeeper has a choice to select a specific cycle day from 43 through 49. Each meal will be created into one cycle day that is selected. When selecting the specific cycle menu and meal number, the computer will ask you "Are you processing for a gained day" and you will say YES (Y). You only need to complete a menu for one cycle day that is selected.

b. Another option available to the FSM recordskeeper is to have the recordskeeper select the copy option in the Menu Production module under menu maintenance in the FSM system. When using the copy menu you will have to select the specific menu option to copy either a main, speed or alternate meal number from the General Mess cycle menu to the (GAINED DAY) cycle days which are 43 through 49. This copy transfer is done by meal number. When F1 is selected to copy, a message at the top of the screen will appear "Is menu copied to a gained day (Y/N)?" You will say YES (Y). This process will be done for each meal to be copied for the gained cycle day.

c. Once the (GAINED DAY) menu has been finished the recordskeeper can now process the NAVSUP Form 1090 (Food Preparation Worksheet) and NAVSUP Form 1282 (Food Item Request/Issue Document).

INTERNATIONAL DATELINE CROSSING (LOST DAY)

The FSM recordskeeper will select the day code L for losing a day, when the time is advanced one day in crossing from the east (United States) to the west (Japan). Since the day was lost crossing the International Dateline, there is no processing of the NAVSUP Form 1090 (Food Preparation Worksheet) and NAVSUP Form 1282 (Food Item Request/Issue Document) for the lost day.

INTERNATIONAL DATELINE GENERAL MESS CONTROL RECORD (NAVSUP FORM 338)

When the NAVSUP Form 338 (General Mess Control Record) is printed out a pound (#) sign will be placed in the Day of the Month column (1), next to the day for the crossing of the International Dateline "WEST TO EAST" indicating (GAINED ONE DAY). If the day is (LOST) it will be written next to day of the month "DAY LOST DUE TO CROSSING INTERNATIONAL DATELINE "EAST TO WEST."

NAVSUP P-486 - Food Service Management

QUESTIONS/ANSWERS TROUBLESHOOTING FSM

QUESTION?	ANSWER?
Insufficient Memory Problems.	This problem exists primarily to an MS-DOS operating environment. Your FSM System requires a predetermined amount of memory to operate. See Hardware/Software Compatibility Issues topic in the User's Reference Guide for additional information.
Insufficient Memory Problems with Windows 95/NT.	FSM does not modify configuration files on Windows 95 or Windows NT operating systems. Your computer's memory in Windows 95 is configured in your CONFIG.SYS; Windows NT is CONFIG.NT Files. If the memory configuration in CONFIG.SYS/NT were altered, you may have insufficient memory available for processing FSM when you attempt to sign on.
FSM System cannot correct the CONFIG.SYS File memory allocation during sign-on process.	<p>The following message will be received:</p> <p>C:\CONFIG.SYS HAS BEEN MODIFIED</p> <p>YOU MUST NOW REBOOT YOUR MACHINE AFTER EXITING THIS SCREEN</p> <p>TO REBOOT, AT THE MS DOS PROMPT, DEPRESS CTRL, ALT AND DEL KEYS SIMULTANEOUSLY.</p> <p>DEPRESS RETURN TO EXIT THIS SCREEN</p> <p>Note: You must exit the FSM System before rebooting the computer.</p>
FSM System cannot correct the CONFIG.SYS file during the sign-on process.	<p>The following message will be received:</p> <p>UNABLE TO CREATE C:\CONFIG.SYS. FSM LOGON IS NOT PERMITTED AT THIS TIME.</p> <p>CONTACT SPAWARSSYSCEN FOR ASSISTANCE. DEPRESS RETURN TO EXIT.</p> <p>Note: If the CONFIG.SYS file has been made READ-ONLY, that attribute must be removed before FSM can be accessed. If this does not resolve contact SPAWARSSYSCEN immediately.</p>

NAVSUP P-486 - Food Service Management

<p>How to modify System registry in order to run FSM on a Windows NT operating system?</p>	<p>The user MUST HAVE ADMINISTRATIVE rights on the machine. If the FSM user is not the administrator of the workstation, the administrator must log on the workstation for the registry to be modified.</p> <p>In the FSM directory located on the C:\FSMNTREG.BAT. This is the file to execute to automatically modify the registry. After registry is modified, the machine will be automatically rebooted. This program only needs to be successfully executed one time.</p> <p>The CONFIG.NT file located in the \WINNT\SYSTEM32 directory needs to include the command "FILES=99" (without quotes). If this statement does not exist in the CONFIG.NT file, the file must be edited to add this statement. The machine must then be rebooted for this change to take affect.</p>
<p>How to modify System registry in order to run FSM on a Windows 2000 operating system?</p>	<p>Left-click on the START button in the Desktop Taskbar. Click FIND and then FILES OR FOLDERS.</p> <p>In the Search for Files or Folders Named field, type CONFIG.NT.</p> <p>In the Look in, left click on the Search Now button.</p> <p>When the search is complete, double-click on the CONFIG.NT file, which should be listed in the search results are of the window. If there is more than one file named CONFIG.NT, or simply CONFIG, select the file that is in folder located C:\.</p> <p>Note: If a window called Open With Appears, Select NOTEPAD from the list, and then click OK button to open the file.</p> <p>In the opened CONFIG.SYS file, ensure the file contains the following line (at a minimum):</p> <p style="text-align: center;">Files = 99</p> <p>Save your changes by selecting SAVE from the File Menu. To verify that you are actually modified the CONFIG.SYS file, close Notepad and then re-open the CONFIG.SYS file and check that your changes are there.</p>

NAVSUP P-486 - Food Service Management

<p>How to perform System Restore from outside the FSM System using PKZIP Program.</p>	<p>In an effort to simplify these procedures, FSM is now using the commercial software package PKZIP instead of the MS-DOS backup/restore commands.</p> <p>Have the backup diskettes ready from which you will be doing your restore.</p> <p>Open up the PKZIP Program and then select the OPEN button. From the LOOK IN window select the 3 ½" diskette option. Select the OPEN button to open up the System Zipped files. The PKZIP program will prompt you for the last diskette. Select the EXTRACT button. The PKZIP program will then take you into another screen. This screen you will identify where you want to place the Zipped files from the diskette. Select the "C" drive where you want the files extracted to. The PKZIP program will prompt you for the first diskette and then continue to prompt you for additional diskettes until the last one has been entered.</p>
<p>How to perform create an FSM Archive File using PKZIP Program.</p>	<p>When backing up your FSM System with PKZIP program you should select "NEW" and "name" the file, then on the next screen, select "ADD".</p> <p>Note: Do not use FSM as the file name use the name of the shore/ship station.</p> <p>The next screen will prompt you for the file that you are going to zip up in the "FILE NAME" field.</p> <p>I.e. "FSM*. * FSMFILES*. *" This is the prompt that should be used when zipping up your FSM Program. What this does is place these files under the USS NEVERSAIL field. Select "ADD W/WILDCARDS" button. Ensure in the block "Folders" that both have been checked. Under "Attributes" check "Include System and Hidden Files".</p> <p>You will be able to locate your zipped file on your Hard drive of your computer.</p>
<p>What are DATA DAMAGE Errors?</p>	<p>A common cause for a Data Damage Error is exiting FSM improperly. You must exit FSM by holding the Control Key and at the same time depress Page Up (CTRL-PGUP) on the System Directory screen F0000001. You must use the CTRL-PGUP key to exit whether you are running in DOS or Windows environment to prevent the Data Damage Error.</p> <p>Another common cause are diskettes that have not been formatted properly and could already have a virus on them when backing up the FSM System.</p>

NAVSUP P-486 - Food Service Management

<p>How do I get my Overseas Catalog to download in the FSM System?</p>	<p>Ensure that you have followed all the directions on the message that was sent out before your deployment. If all else still fails and you cannot still load your catalog, follow these steps.</p> <p>Step 1 – From Screen F9700001, select Option 2 “Supply Activity”.</p> <p>Depress F3 to “ADD” a new Prime Vendor. Enter the Prime Vendor Name, I.e. EBREX SOUTHERN ZONE. Enter in the appropriate RI (Routing Indicator) code, I.e. A01 (Azeroone). When completed select F1 to modify the information that had just been entered.</p> <p>Step 2 - From Screen F9C100001 “Prime Vendor Maintenance”. Depress F3 to “ADD” new Prime Vendor.</p> <p>Note: RI – A01. Contract Number – SP030003D2949. Prime Vendor Name – EBREX FOOD SERVICES</p> <p>When completed select F1 to modify the information that had just been entered.</p> <p>Step 3 - Ensure that Markup Maintenance has been updated. From Screen F9C20001 put in the correct surcharge rate, F1 to modify.</p> <p>Step 4 – Download the Catalog.Txt from the Salts Page onto diskette. Go to “Utility Module”, select “Option B”, Process Prime Vendor Catalog. The FSM System will prompt you with an alert that this is a different catalog and would you like to replace it with the one you are importing into the FSM System. Press “Yes”. Prompted to print the Catalog the process is complete.</p>
<p>How Do I print a Screen in Windows?</p>	<p>To print the currently displayed screen:</p> <ol style="list-style-type: none">1. Press the “Print Screen” button on the keyboard.2. From the START button, select the following options: Program/Accessories/Word Pad3. Paste the screen contents using one of the following methods:<ul style="list-style-type: none">- Click on the “Paste” button on the toolbar.- Right click on the empty document and select “paste” from the menu displayed.- Click on the “edit” pull-down menu and select paste.4. Print the newly pasted data. If desired, the screen image can be saved as a Word Pad document.

NAVSUP P-486 - Food Service Management

How do I perform a Daily/System Backup from outside the FSM System?

NOTE: Backups should be performed from within the FSM System whenever possible via the Utility Module Screen F92000001. If unable to perform a backup from within the FSM for any reason, follow the instructions below to perform a diskette backup from outside the FSM System.

Follow the steps below to perform an **external** backup:

1. Place the "**LOADFSM/IMPLEMENTATION FSM**" software package in the appropriate drive. The FSM software program could be in CD form or Diskette.
2. At the C:/> root directory system prompt, you want to identify the drive you are placing the CD/Diskette in.

EXAMPLE: C:/> A:

EXAMPLE: C:/>D:

3. Depress <ENTER>.

A:\> will display

D:\> will display

4. Follow the steps in either (a) or (b) to execute a **daily** or **system** backup.

(a) Windows System.

1. Enter "**WFSMBACK**" with the drive in which you inserted the FSM software package.

EXAMPLE: A:/>WFSMBACK A:

Depress <ENTER>

Follow the **System Prompts**.

(b) MS-DOS System.

1. Enter "**FSMBACK**" with the drive in which you inserted the FSM software package. Use "D" for your daily backup and "S" for your system backup.

EXAMPLE: A:/>FSMBACK A: D

EXAMPLE: A:/>FSMBACK A: S

Depress <ENTER>

NAVSUP P-486 - Food Service Management

	Follow the System Prompts .
How do I perform a Daily/System Restore from outside the FSM System using the C: Prompt?	<p>Ensure that you have the Daily/System diskettes on hand to put into the computer. Follow the steps below to perform the external restore:</p> <ol style="list-style-type: none">1. Place the "LOADFSM/IMPLEMENTATION FSM" software package in the appropriate drive. The FSM software program could be in CD form or Diskette.2. At the C:/> root directory prompt, you want to identify the drive you are placing the CD/Diskette in. EXAMPLE: C:/> A: EXAMPLE: C:/> D:3. Depress <ENTER>. A:/> will display D:/> will display4. Follow the steps in either (a) or (b) to execute a daily or system restore. (a) Windows System.<ol style="list-style-type: none">1. Enter "WFSMREST" with the drive in which you inserted the FSM software package. EXAMPLE: A:/>WFSMREST A: Depress <ENTER> Follow the System Prompts. (b) MS-DOS System.<ol style="list-style-type: none">1. Enter "FSMBACK" with the drive in which you inserted the FSM software package. Use "D" for your daily backup and "S" for your system backup. EXAMPLE: A:/>FSMBACK A: D EXAMPLE: A:/>FSMBACK A: S Depress <ENTER>

NAVSUP P-486 - Food Service Management

Follow the System Prompts .	
Where can I get a current NAVSUP 7330 to install into my FSM System?	The NAVSUP 7330 is created at NAVSUPHQ and then sent to SPAWAR for testing and certification. Once this has been accomplished the FSM ZIP File is sent to SALTS to be posted to the NAVSUP Salts Web Site under NAVSUP 7330 FSM File .
Why is my FSM System telling me that I have to install 2 nd QTR NS7330 before I can install the 3 rd QTR NS7330?	<p>What happens is that if you skip DOWNLOADING the NAVSUP 7330 one quarter the FSM System will prompt you to download the previous NAVSUP 7330. Once the previous Quarter has been updated the FSM System will recognize that and then ask for the next quarter that you were trying to install previously.</p> <p>Note: If you do not update your NAVSUP 7330 on a quarter basis, you will not receive any recipe, food item and BDFa price changes.</p>

**APPENDIX B
LETTERS OF AUTHORITY**

GENERAL: Following are sample templates of letters of authority.

NAVSUP P-486 – Food Service Management

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NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser
(date)

From: Commanding Officer, USS NEVERSAIL (AD 00)
To: Food Service Officer, Name, Rank, Service, SSN#

Subj: AUTHORIZATION FOR THE ADVANCEMENT OF A CHANGE FUND FOR THE
GENERAL MESS

Ref: (a) FMR, Vol 5, para 030404
(b) NAVSUP P-486, paras 1117.2a(1), 2202.4

1. In accordance with references (a) and (b), you are hereby authorized to advance the General Mess a change fund in the minimum amount necessary for operations not to exceed \$250.00.
2. Procedures for the advance, verification and return of change funds will be in accordance with reference (b). When advancing a change fund to the responsible custodian, you will ensure that a receipt (NAVCOMPT Form 2114) is signed.

(signed)
Commanding Officer

Copy to:
Food Service Officer
File

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser
(date)

From: Supply Officer, USS NEVERSAIL (AD 00)

To: Name, Rank, Service, SSN #

Subj: RECORD OF APPOINTMENT

- Ref: (a) NAVSUP P-486, paras 1104, 1116.2b(1)
(b) NAVSUP P-486, paras 1117.2b(2), 2201, 1b(2)
(c) NAVSUP P-486, paras 1117.2b(3), 2201
(d) NAVSUP P-486, paras 1117.2b(4), 2201.2
(e) NAVSUP P-486, paras 1117.2b(5), 6301
(f) NAVSUP P-486, paras 6300, Appendix G
(g) NAVSUP P-486, paras 1117.2b(7), 1202.3

You are hereby appointed or authorized as: (check all applicable blocks)

- | | |
|--|-------------|
| a. Food Service Officer | Ref (a) [] |
| b. Control Officer for the Handling and Security of the Cash Meal Payment Book (DD Form 1544) | Ref (b) [] |
| c. Authority for the Cash Sale of Meals from the General Mess | Ref (c) [] |
| d. Authority for the Sale of Meals from the General Mess on a Credit Basis (NAVSUP 1046) | Ref (d) [] |
| e. Authority for the Sale of Food Items to Afloat Private Messes | Ref (e) [] |
| f. Authority for the Sale of Food Items to Activities other than Afloat Private Messes | Ref (f) [] |
| g. Custodial Authorization to Hold Group II Duplicate Master Key | Ref (g) [] |

Applicable instructions listed above will be strictly adhered to.

(signed)
Supply Officer
By direction

NAVSUP P-486 – Food Service Management

4061
Ser
(date)

FIRST ENDORSEMENT

From: Food Service Officer, USS NEVERSAIL (AD 00)
To: Supply Officer, USS NEVERSAIL (AD 00)

Subj: RECORD OF APPOINTMENT

I have familiarized myself with the provisions of the instructions listed in reference (a) thru (g) concerning my appointment(s).

Very respectfully,

Name
By direction

Copy to:

File

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser
(date)

From: Food Service Officer, USS NEVERSAIL (AD 00)

To: Name, Rank, Service, SSN #

Subj: RECORD OF APPOINTMENT

Ref: (a) NAVSUP P-486, paras 1117.2c(1), 2202.2d, and FMR, Vol 5 para 030404

(b) NAVSUP P-486, paras 1107.2, 1117.2c(2)

(c) NAVSUP P-486, paras 1117.2c(3), 5203

(d) NAVSUP P-486, paras 1117.2c(4), 2201.1

(e) NAVSUP P-486, paras 1107.3, 1117.2c(5)

(f) NAVSUP P-486, paras 1117.2c(6), 2303.2b

You are hereby appointed or authorized as: (check all applicable blocks)

- | | |
|--|-------------|
| a. General Mess Cash Collection Agent or Authorized Funds Custodian | Ref (a) [] |
| b. Food Service Recordskeeper | Ref (b) [] |
| c. Receipt Inspector for Subsistence Items in the Absence of the Food Service Officer | Ref (c) [] |
| d. Cashier to Receive Payment for Meals Sold from the General Mess | Ref (d) [] |
| e. Bulk Storeroom Custodian | Ref (e) [] |
| f. Supervising the Signing of the Meal Signature Record (NAVSUP Form 1291) | Ref (f) [] |

Applicable instructions listed above will be strictly adhered to.

(signed)
Food Service Officer
By direction

NAVSUP P-486 – Food Service Management

4061
Ser
(date)

FIRST ENDORSEMENT

From: Name, Rate, Service, SSN#

To: Food Service Officer, USS NEVERSAIL (AD 00)

Subj: RECORD OF APPOINTMENT

I have familiarized myself with the provisions of the instructions listed in reference (a) through (f) concerning my appointment(s).

Very respectfully,

Name

Copy to:
Supply Officer
Food Service Officer
File

NAVSUP P-486 – Food Service Management

(Letterhead)

(date)

MEMORANDUM

From: Wardroom Mess Treasurer, USS NEVERSAIL (AD 00)
To: Food Service Officer

Subj: AUTHORITY TO REQUISITION AND RECEIPT FOR SUBSISTENCE ITEMS FROM
THE GENERAL MESS TO THE WARDROOM MESS

Ref: (a) NAVSUP P-486, paras 1117.2d(1), 6302.1

In accordance with reference (a), the following named individual is authorized to requisition and receipt for provisions and galley produced bakery products from the General Mess to the Wardroom Mess.

(typed name of authorized requisitioner)

(sample signature)

(signed)
Wardroom Mess Treasurer

Copy to:
Supply Officer
Authorized Requisitioner
Wardroom Mess memo file

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser
(date)

From: Wardroom Mess Treasurer, USS NEVERSAIL (AD 00)

To: Culinary Specialist Name, Service, SSN#

Subj: AUTHORITY TO MAINTAIN THE NAVSUP FORM 1046

Ref: (a) NAVSUP P-486, paras 1117.2d(2), 2201.2(b)1

1. In accordance with reference (a), you are hereby granted the authority to maintain the NAVSUP Form 1046.

2. Applicable instructions contained in reference (a) will be strictly adhered to.

(signed)
Wardroom Mess Treasurer

Copy to:
Supply Officer
File

NAVSUP P-486 – Food Service Management

(Letterhead)

(date)

MEMORANDUM

From: Chief Petty Officers' Mess Treasurer, USS NEVERSAIL (AD 00)
To: Food Service Officer

Subj: AUTHORITY TO REQUISITION AND RECEIPT FOR SUBSISTENCE ITEMS FROM
THE GENERAL MESS TO THE CHIEF PETTY OFFICERS' MESS

Ref: (a) NAVSUP P-486, paras 1117.2e(1), 6302.1

In accordance with reference (a), the following named individual is authorized to requisition and receipt for provisions and galley produced bakery products from the General Mess to the Chief Petty Officers' mess.

(typed name of authorized requisitioner)

(sample signature)

(signed)
Chief Petty Officers' Mess Treasurer

Copy to:
Supply Officer
Authorized Requisitioner
Chief Petty Officers' Mess memo file

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser
(date)

From: Chief Petty Officers' Mess Treasurer USS NEVERSAIL (AD 00)
To: Culinary Specialist Name, Service, SSN#

Subj: AUTHORITY TO MAINTAIN THE NAVSUP FORM 1046

Ref: (a) NAVSUP P-486, paras 1117.2e(2), 2201.2(b)1

1. In accordance with reference (a), you are hereby granted the authority to maintain the NAVSUP Form 1046.
2. Applicable instructions contained in reference (a) will be strictly adhered to.

(signed)
Chief Petty Officers' Mess Treasurer

Copy to:
Supply Officer
File

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser
(date)

From: Supply Officer, USS NEVERSAIL (AD 00)
To: Food Service Officer, Name, Rank, Service, SSN#

Subj: AUTHORIZATION FOR THE GENERAL MESS TO PURCHASE FOOD ITEMS FROM
THE SHIP STORE

Ref: (a) NAVSUP P-486, para 4202.3

1. In accordance with references (a), you are hereby authorized to purchase ship store food items of individual serving size for special meals including box lunches, flight meals, combat feeding, picnics, etc. All sales between the ship store and the General Mess must be documented on the NAVSUP 1149 and recorded as a Receipt with Charge.

(signed)
Supply Officer

Copy to:
Food Service Officer
File

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser/
(Date)

From: Commanding Officer

To: (appointee rank, name, ssn#)

Subj: **APPOINTMENT AS WARDROOM MESS TREASURER OR WARDROOM OFFICER**

Ref: (a) NAVSUP P-486, Appendix F, para 3003

(b) NAVSUP P-486, Appendix F, para 3004

1. In accordance with reference (a), you are hereby appointed as the Wardroom Mess treasurer or wardroom officer.
2. You are directed to carry out your duties and responsibilities as prescribed in reference (b).

(signed)

Commanding Officer

(date)

FIRST ENDORSEMENT

From: (appointee rank, name, ssn#)

To: Commanding Officer

1. Appointment as Wardroom Mess Treasurer is accepted. I have familiarized myself with the provisions of reference (b) concerning this appointment.

Very Respectfully,

Copy to:
Supply Officer
Wardroom Mess Caterer

NAVSUP P-486 – Food Service Management

(Letterhead)

(date)

MEMORANDUM

From: Wardroom Mess treasurer or wardroom officer

To: (designee rank, name, ssn#)

Subj: **AUTHORITY TO INCUR INDEBTEDNESS IN THE NAME OF THE WARDROOM MESS**

Ref: (a) NAVSUP P-486, Appendix F, para 3004-g

1. In accordance with reference (a), you are hereby authorized to incur indebtedness in the name of the wardroom mess.

(signed)
Commanding Officer

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser
(date)

From: Commanding Officer
To: (designee rank, name, ssn#)

Subj: **APPOINTMENT AS WARDROOM MESS CATERER**

Ref: (a) NAVSUP P-486, Appendix F, para 3005
(b) NAVSUP P-486, Appendix F, para 3006

1. In accordance with reference (a), you are hereby appointed as the Wardroom Mess Caterer.
2. You are directed to carry out your duties and responsibilities as prescribed in reference (b).

(signed)
Commanding Officer

(date)

FIRST ENDORSEMENT

From: (designee rank, name; ssn#)
To: Commanding Officer

1. Appointment as Wardroom Mess Caterer is accepted. I have familiarized myself with the provisions of reference (b) concerning this appointment.

Very respectfully,

Copy to:
Supply Officer
Wardroom Mess treasurer or wardroom officer

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser
(date)

From: Commanding Officer
To: (designee rank, name, ssn#)

Subj: **ASSIGNMENT AS WARDROOM MESS OFFICER**

Ref: (a) NAVSUP P-486, Appendix F, para 3007
(b) NAVSUP P-486, Appendix F, para 3004
(c) NAVSUP P-486, Appendix F, para 3006

1. In accordance with reference (a), you are hereby assigned as the Wardroom Mess Officer.
2. You are directed to carry out your duties and responsibilities as prescribed in references (b) and (c).

(signed)
Commanding Officer

(date)

FIRST ENDORSEMENT

From: (designee rank, name, ssn#)
To: Commanding Officer

1. Assignment as Wardroom Mess Officer is accepted. I have familiarized myself with the provisions of reference (b) concerning this appointment.

Very respectfully,

Copy to:
Supply Officer

NAVSUP P-486 – Food Service Management

(Letterhead)

(date)

MEMORANDUM

From: (rank, name, ssn# of officer being relieved)
(rank, name, ssn# of relieving officer)

To: Commanding Officer

Subj: **RELIEF OF** (rank, name, ssn# of officer being relieved) **AS WARDROOM MESS
TREASURER OR WARDROOM OFFICER ON BOARD** (name of ship) **BY** (rank, name,
ssn# of relieving officer)

Ref: (a) NAVSUP P-486, Appendix F, para 3008.1

1. In accordance with reference (a), this letter of relief is submitted.
2. As of close of business on (date), (rank, name, ssn# of officer being relieved) has been properly relieved of his duties as Wardroom Mess treasurer or wardroom officer on board (name of ship) by (rank, name, ssn# of relieving officer).
3. All records, accounts vouchers and bank accounts have been reviewed and found to be in satisfactory condition. An inventory of provisions worth (\$xxxx.xx) was taken, and (\$xxxx.xx) worth of checks, money and balance in the checking account has been verified and receipted for by (rank, name of relieving officer).
4. There is no disagreement between these officers as to the conditions discussed.

Very respectfully,

(officer relieved)

Very respectfully,

(relieving officer)

Copy to:
Supply Officer

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser/
(date)

From: Commanding Officer
To: (rank, name, ssn# of appointee)

Subj: **TEMPORARY APPOINTMENT AS WARDROOM MESS TREASURER OR
WARDROOM OFFICER**

Ref: (a) NAVSUP P-486, Appendix F, para 3008.2
(b) NAVSUP P-486, Appendix F, para 3004

1. In accordance with reference (a), you are hereby appointed as temporary Wardroom Mess treasurer or wardroom officer.
2. You are directed to carry out your duties and responsibilities as prescribed in reference (b) on a temporary basis until that time when (rank, name of current Mess treasurer or wardroom officer) returns from leave which is expected to be approximately (period of leave in weeks).

(signed)
Commanding Officer

(date)

FIRST ENDORSEMENT

From: (rank, name, ssn# of appointee)
To: Commanding Officer

1. Appointment as temporary Wardroom Mess treasurer or wardroom officer is accepted. I have familiarized myself with the provisions of reference (b) concerning this appointment.

Very respectfully,

Copy to:
Supply Officer
Wardroom Mess Caterer

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser/
(date)

From: Commanding Officer
To: (rank, name, ssn# of appointee)

Subj: **APPOINTMENT AS SENIOR MEMBER OF THE CONSOLIDATED PRIVATE MESS
AUDIT BOARD**

Ref: (a) NAVSUP P-486, Appendix F, para 3009
(b) NAVSUP P-486, Section 13, Appendix F

1. In accordance with reference (a), you are hereby appointed as senior member of the Consolidated Private Mess Audit Board for all private messes.
2. You will direct that audits for each private mess be conducted monthly using reference (b) as an audit guide.

(signed)
Commanding Officer

(date)

FIRST ENDORSEMENT

From: (rank, name, ssn# of appointee)
To: Commanding Officer

1. Appointment as senior member of the Consolidated Private Mess Audit Board is accepted. I have familiarized myself with the provisions of references (a) and (b) concerning this appointment.

Very respectfully,

Copy to:
Supply Officer
Wardroom Mess treasurer or wardroom officer
Chief Petty Officer Mess treasurer or wardroom officer

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser/
(Date)

From: Commanding Officer

To: (appointee rank, name, ssn#)

Subj: **APPOINTMENT AS CHIEF PETTY OFFICER MESS TREASURER OR WARDROOM OFFICER**

Ref: (a) NAVSUP P-486, Appendix F, para 4003

(b) NAVSUP P-486, Appendix F, para 4004

1. In accordance with reference (a), you are hereby appointed as Chief Petty Officer Mess treasurer or wardroom officer.

2. You are directed to carry out your duties and responsibilities as prescribed in reference (b).

(signed)

Commanding Officer

(date)

FIRST ENDORSEMENT

From: (appointee rank, name, ssn#)

To: Commanding Officer

1. Appointment as Chief Petty Officer Mess treasurer or wardroom officer is accepted. I have familiarized myself with the provisions of reference (b) concerning this appointment.

Very Respectfully,

Copy to:
Supply Officer

NAVSUP P-486 – Food Service Management

(Letterhead)

(date)

MEMORANDUM

From: Wardroom Mess treasurer or wardroom officer

To: (designee rank, name, ssn#)

Subj: **AUTHORITY TO INCUR INDEBTEDNESS IN THE NAME OF THE CHIEF PETTY OFFICER MESS**

Ref: (a) NAVSUP P-486, Appendix F, para 4004

1. In accordance with reference (a), you are hereby authorized to incur indebtedness in the name of the Chief Petty Officer mess.

(signed)

Commanding Officer

NAVSUP P-486 – Food Service Management

(Letterhead)

(date)

MEMORANDUM

From: (rank, name, ssn# of CPO being relieved)
(rank, name, ssn# of relieving CPO)

To: Commanding Officer

Subj: **RELIEF OF** (rank, name, ssn# of CPO being relieved) **AS CHIEF PETTY OFFICER
MESS TREASURER OR WARDROOM OFFICER ON BOARD** (name of ship) **BY** (rank,
name, ssn# of relieving CPO)

Ref: (a) NAVSUP P-486, Appendix F, para 4005.1

1. In accordance with reference (a), this letter of relief is submitted.
2. As of close of business on (date), (rank, name, ssn# of CPO being relieved) has been properly relieved of his duties as Chief Petty Officer Mess treasurer or wardroom officer on board (name of ship) by (rank, name, ssn# of relieving officer).
3. All records, accounts vouchers and bank accounts have been reviewed and found to be in satisfactory condition. An inventory of provisions worth (\$xxxx.xx) was taken, and (\$xxxx.xx) worth of checks, money and balance in the checking account has been verified and receipted for by (rank, name of relieving CPO).
4. There is no disagreement between these chief petty officers as to the conditions discussed.

Very respectfully,

(officer relieved)

Very respectfully,

(relieving officer)

Copy to:
Supply Officer

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser/
(date)

From: Commanding Officer
To: (rank, name, ssn# of appointee)

Subj: **TEMPORARY APPOINTMENT AS CHIEF PETTY OFFICER MESS TREASURER OR
WARDROOM OFFICER**

Ref: (a) NAVSUP P-486, Appendix F, para 4005.2
(b) NAVSUP P-486, Appendix F, para 4004

1. In accordance with reference (a), you are hereby appointed as temporary Chief Petty Officer Mess treasurer or wardroom officer.
2. You are directed to carry out your duties and responsibilities as prescribed in reference (b) on a temporary basis until that time when (rank, name of current Mess treasurer or wardroom officer) returns from leave which is expected to be approximately (period of leave in weeks).

(signed)
Commanding Officer

(date)

FIRST ENDORSEMENT

From: (rank, name, ssn# of appointee)
To: Commanding Officer

1. Appointment as temporary Chief Petty Officer Mess treasurer or wardroom officer is accepted. I have familiarized myself with the provisions of reference (b) concerning this appointment.

Very respectfully,

Copy to:
Supply Officer

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser/
(date)

From: Commanding Officer
To: (rank, name, ssn# of appointee)

Subj: **APPOINTMENT AS MEMBER OF THE CONSOLIDATED PRIVATE MESS AUDIT BOARD**

Ref: (a) NAVSUP P-486, Appendix F, para 4006
(b) NAVSUP P-486, Appendix F, Section 13

1. In accordance with reference (a), you are hereby appointed as member of The Consolidated Private Mess Audit Board for all private messes.
2. You conduct a monthly audit of all private messes using reference (b) as an audit guide.

(signed)
Commanding Officer

(date)

FIRST ENDORSEMENT

From: (rank, name, ssn# of appointee)
To: Commanding Officer

1. Appointment as member of the Consolidated Private Mess Audit Board is accepted. I have familiarized myself with the provisions of references (a) and (b) concerning this appointment.

Very respectfully,

Copy to:
Supply Officer
Wardroom Mess treasurer or wardroom officer
Chief Petty Officer Mess treasurer or wardroom officer

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser/
(date)

From: Commanding Officer, *(name of ship)*

To: Commander, Naval Supply Systems Command (Attn: SUP 51)

Subj: **SUBSISTING OFFICERS ON A CONTINUOUS BASIS FROM THE GENERAL MESS**

Ref: (a) NAVSUP P-486, Appendix F, para 5103

1. In accordance with reference (a), the purchase of meals from the General Mess (GM) on a continuous basis for the purpose of subsisting officers in the Wardroom commenced on *(date)*.

(signed)
Commanding Officer

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
ser/
(date)

From: Commanding Officer

To: Wardroom Mess treasurer or wardroom officer, (*ships' name*)

Subj: **AUTHORITY FOR THE ESTABLISHMENT OF A PETTY CASH FUND**

Ref: (a) NAVSUP P-486, Appendix F, para 7002.7

1. In accordance with reference (a), you are hereby authorized to establish a petty cash fund for a dollar value not to exceed (*amount*). The purpose of this petty cash fund is for making small purchases for the Wardroom Mess. The replenishment of this petty cash fund will be substantiated by a signed Petty Cash Voucher (NAVCOMPT Form 743) and by the dealer's sales slip or receipt.

(*signed*)
Commanding Officer

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
ser/
(date)

From: Commanding Officer

To: Chief Petty Officer Mess treasurer or wardroom officer, (*ships' name*)

Subj: **AUTHORITY FOR THE ESTABLISHMENT OF A PETTY CASH FUND**

Ref: (a) NAVSUP P-486, Appendix F, para 7002.7

1. In accordance with reference (a), you are hereby authorized to establish a petty cash fund for a dollar value not to exceed (*amount*). The purpose of this petty cash fund is for making small purchases for the Chief Petty Officers' Mess. The replenishment of this petty cash fund will be substantiated by a signed Petty Cash Voucher (NAVCOMPT Form 743) and by the dealer's sales slip or receipt.

(*signed*)
Commanding Officer

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser
(date)

From: Commanding Officer
To: Food Service Officer

Subj: **AUTHORITY TO SELL MEALS FROM THE GENERAL MESS ON A CREDIT BASIS**

Ref: (a) NAVSUP P-486, 1117.2b(4), 2201.2b

1. In accordance with reference (a), when considered necessary and practical, you are hereby authorized to sell meals from the General Mess on a credit basis using either the regular or optional procedure.
2. Procedures for the credit sales of meals as outlined in reference (a) are to be strictly adhered to.

(signed)
Commanding Officer

Copy to:
Supply Officer
Wardroom Mess treasurer or wardroom officer
CPO Mess treasurer or wardroom officer

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser
(date)

From: Commanding Officer

To: Wardroom Mess treasurer or wardroom officer

Subj: **MAXIMUM AMOUNT OF CASH FUNDS AUTHORIZED TO HAVE ON HAND**

Ref: (a) NAVSUP P-486, Appendix F, para 7012.3

1. In accordance with reference (a), you are hereby authorized to maintain cash funds not to exceed (*amount*). When collection of funds exceeds (*amount*), deposits will be made with the bank. When unable to make deposits with the bank due to being underway, obtain an ex-cash remit check from the disbursing officer and mail the check via certified mail to the bank.

(signed)
Commanding Officer

NAVSUP P-486 – Food Service Management

(Letterhead)

4061
Ser
(date)

From: CW03 William B. Gilbert, SC, USN, 123-45-6789
To: Commanding Officer
Via: Supply Officer

Subj: **RELIEF OF LT DOUGLAS T. SMITH AS FOOD SERVICE OFFICER ONBOARD USS _____ BY CWO3 WILLIAM B. GILBERT**

Ref: (a) NAVSUP P-486, para 1104

1. Approval is requested for LT Douglas T. Smith to be relieved of his duties as Food Service Officer onboard USS _____ by CW03 William B. Gilbert as of date relieved.
2. In accordance with reference (a), a joint inspection of the Food Service spaces and records were conducted on date of inspection.
3. Provisions valued at \$61,582.54 have been physically inventoried and verified.
4. The total inventory adjustment is (-)\$210.12.
5. The General Mess is currently \$683.94 under issue.
6. A minor property inventory consisting of 32 line items was conducted on date of inventory with no discrepancies.
7. Two pieces of galley equipment (small mixer and galley oven) are inoperative.
8. The overall condition of the Food Service Division is considered satisfactory.
9. There is no disagreement between these officers as to the conditions discovered.

Very respectfully,

Very respectfully,

D.T. SMITH
Relieved Officer

W.B. GILBERT
Relieving Officer

Copy to:
File

APPENDIX C
FOOD SERVICE FORMS

NAVSUP FORM 335 (Subsistence Ledger) (Front and Back)C-2/3

NAVSUP FORM 338 (General Mess Control Record) (Front and Back)C-4/5

NAVSUP FORM 367 (Record of Receipts and Expenditures)C-6

NAVSUP FORM 470 (Cash Receipt Book)C-7

NAVSUP FORM 1046 (Sale of Enlisted Dining Facility Meals).....C-8

NAVSUP FORM 1090 (Food Preparation Worksheet) (Front and Back)C-9/10

NAVSUP FORM 1105 (Meal Pass).....C-11

NAVSUP FORM 1282 (Food Item Request/Issue Document)C-12

NAVSUP FORM 1291 (Meal Signature Record).....C-13

NAVSUP FORM 1292 (Recapitulation of Meal Record).....C-14

NAVSUP FORM 1334 (Expenditure Log – Loss Without Survey)C-15

NAVSUP FORM 1357 (Ration and Sales Report)C-16

NAVSUP FORM 1358 (General Mess Operating Statement)C-17

NAVSUP FORM 1359 (General Mess Summary Document).....C-18

DD FORM 200 (Financial Liability Investigation of Property Loss) (Front and Back)C-19/20

DD FORM 1131 (Cash Collection Voucher)C-21

DD FORM 1155 (Order for Supply or Services).....C-22

DD FORM 1149 (Requisition and Invoice/Shipping Document).....C-23

DD FORM 1222 (Requests for Results of Tests).....C-24

DD FORM 1348-1 (DOD Single Line Item Release/Receipt Document)C-25

DD FORM 1544 (Cash Meal Payment Book)C-26

DD FORM 1608 (Unsatisfactory Material Report-Subsistence) (Front and Back).....C-27/28

NAVCOMPT 2114 (Cash Receipt Certificate).....C-29

STANDARD FORM 30 (Amendment of Solicitation/Modification of Contract)
(Front and Back)C-30/31

STANDARD FORM 364 (Report of Discrepancy) (Front and Back)C-32/33

STANDARD FORM 1080 (Voucher for Transfers Between Appropriation and/or Funds).....C-34

PPQ FORM 288 (Ship Inspection Report)C-35

NAVSUP P-486 – Food Service Management

NAVSUP FORM 335 (Rev. 2-78)
S/N 0168-LF-500-3350

SUBSISTENCE LEDGER (4442)

										STOCK NO.	ITEM										
HIGH LIMIT	19		RECEIPTS	EXPENDITURES			ON HAND	19		RECEIPTS	EXPENDITURES			ON HAND							
	MO	DAY		ENLISTED DINING FACILITY		OTHER		MO	DAY		ENLISTED DINING FACILITY		OTHER								
				ISSUED	CUM. TOTAL						ISSUED	CUM. TOTAL									
LOW LIMIT																					
UNIT OF ISSUE																					
19																					
MO. & DAY		FIXED PRICE																			

* Use to extend issues to Enlisted Dining Facility. † Use to extend inventory and to price sales and transfers.

NAVSUP P-486 – Food Service Management

NAVSUP FORM 335 (Rev. 2-78) (BACK)
S/N 0108-LF 500.3350

SUBSISTENCE LEDGER (4442)

ITEM			STOCK NO									
19		RECEIPTS	EXPENDITURES		ON HAND	19		RECEIPTS	EXPENDITURES		ON HAND	HIGH LIMIT
MO	DAY		ENLISTED DINING FACILITY	OTHER		ENLISTED DINING FACILITY	OTHER		MO	DAY		
			ISSUED	CUM. TOTAL					ISSUED	CUM. TOTAL		
												LOW LIMIT
												UNIT OF ISSUE
												19
												MO. & DAY
												*FIXED PRICE
												19
												MO. & DAY
												*RECPY PRICE

* Use to extend issues to Enlisted Dining Facility.

† Use to extend inventory and to price sales and transfers.

GENERAL MESS CONTROL RECORD (4061)
NAVSUP FORM 338 (REV. 7-88)

BDA	SUPPLEMENTAL/SPECIAL ALLOWANCES	FOR THE PERIOD
-----	---------------------------------	----------------

FROM: *(Name of Ship or Station)*

U. I. C.

DAY OF MO (1)	MEALS FED					RIK/CASH SALES DAILY TOTAL (12)	CUMULATIVE TOTAL (13)	DAILY (14)	CUMULATIVE TOTAL (15)	DAILY (16)	CUMULATIVE TOTAL (17)	ONE RATION (18)	OVER/UNDER
	MEALS SOLD FOR CASH			MEALS FED - RATIONS IN KIND									CURRENT BALANCE
	B 20% (2)	L 40% (3)	D 40% (4)	N 20/40% (5)	DAILY (6)								B 20% (7)
B.F.													

NAVSUP P-486 - Food Service Management

GENERAL MESS CONTROL RECORD (4061) (BACK)
NAVSUP FORM 338 (REV. 7-88)

B DFA	SUPPLEMENTAL/SPECIAL ALLOWANCES	FOR THE PERIOD
-------	---------------------------------	----------------

FROM: (Name of Ship or Station)

U. I. C.

DAY OF MO (1)	MEALS FED										RATION CREDIT		MONETARY ALLOWANCE		FOOD COST			OVER/UNDER ISSUES
	MEALS SOLD FOR CASH					MEALS FED - RATIONS IN KIND					RIK/CASH SALES DAILY TOTAL (12)	CUMULATIVE TOTAL (13)	DAILY (14)	CUMULATIVE TOTAL (15)	DAILY (16)	CUMULATIVE TOTAL (17)	ONE RATION (18)	CURRENT BALANCE (19)
	B 20% (2)	L 40% (3)	D 40% (4)	N 20/40% (5)	DAILY (6)	B 20% (7)	L 40% (8)	D 40% (9)	N 20/40% (10)	DAILY (11)								
TOTALS																		

COMMENTS

PREPARED BY	AUDITED BY	AUDITED & CERTIFIED BY
RECORDSKEEPER	LEADING MS	FOOD SERVICE OFFICER

C-6

RECORD OF RECEIPTS AND EXPENDITURES (4442)

NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670

ACTIVITY U.I.C.

RECEIPTS				EXPENDITURES			
*19	SOURCE	DOCUMENT NO.	VALUE	*19	ACTIVITY/ PURPOSE	DOCUMENT NO.	VALUE
Mo. Day				Mo. Day			

*Calendar year

NAVSUP FORM-1046 (REV. 10-78)
 S/N 0108-LF-601-0400

SALE OF ENLISTED DINING FACILITY MEALS

NAME	MEAL	MONTH:																														YEAR:			TOTAL SALES			RATE	VALUES	TOTAL VALUE				
		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	B	L	D									
	B																																											
	L																																											
	D																																											
	B																																											
	L																																											
	D																																											
	B																																											
	L																																											
	D																																											
	B																																											
	L																																											
	D																																											
	B																																											
	L																																											
	D																																											
CASH SALES	B																																											
	L																																											
	D																																											
												TOTALS							TOTAL CASH COLLECTED																									

I CERTIFY THAT THE ABOVE TOTALS REPRESENT MEALS CONSUMED IN THE MESSES AND THAT THE AMOUNTS HAVE BEEN COLLECTED THIS DATE AS INDICATED ABOVE.

SIGNATURE (Supply Officer)

DATE

RATIONS

FOOD PREPARATION WORKSHEET (4861)
NAVSUP FORM 1080 (REV. 6-82)
S/N 0100-LF-501-0901

REVIEWED BY (Signature)	DOCUMENT NO.	DAY	DATE	MEAL	ALLOWED	%	PREDICTED	ACTUAL
LEADING MESS MANAGEMENT SPEC.				Breakfast				
REVIEWED & RECEIVED BY				Lunch				
REVIEWED & RECEIVED BY				Dinner				

ACTIVITY	RECIPE CARD	MENU ITEM	PORTIONS TO PREPARE	ACTUAL PREPARED	INSTRUCTIONS	START PREPARATION	START COOKING	PORTIONS LEFT OVER	ACCEPTABILITY (%)	COMMENTS/DISPOSITION OF LEFTOVER	
										PREPARED	UNPREPARED
BREAKFAST											
LUNCH											
DINNER											

NAVSUP P-486 - Food Service Management

	VEGETABLE PREPARATION ROOM			BAKE SHOP			MEAT PREPARATION ROOM				
	ITEM	QUANTITY	INSTRUCTIONS	ITEM	QUANTITY	INSTRUCTIONS	ITEM	QUANTITY	INSTRUCTIONS		
B R E A K F A S T											
L U N C H											
D I N N E R											
SIGNATURE				SIGNATURE				SIGNATURE			

NAVSUP P-486 – Food Service Management

MEAL PASS—NAVSUP FORM 1105—WHT (REV. 7-80)

(Use addressograph plate or type name of holder, serial number rate, and activity assignment.)

PASS NO.	EDF NO.
SIGNATURE OF HOLDER	EXPIRATION DATE
<p>PASS MUST BE PRESENTED AT EACH MEAL</p>	<p>This person is authorized to eat in the enlisted dining facility indicated. Use of this pass by another constitutes an offense punishable under the UCMJ. The issuing officer will be notified when this pass is lost-or found, and when authorized user is detached.</p>

ISSUING OFFICER (Signature and title)

NAVSUP P-486 - Food Service Management

FOOD-ITEM REQUEST/ISSUE DOCUMENT (4400)
NAVSUP FORM 1282 (REV. 5-82)

DOCUMENT NO. _____

REQUISITIONED BY *(Signature, Rate and Title)* _____

DATE FOR CONSUMPTION _____

APPROVED BY *(Signature, Rate and Title)* _____

FOOD CODE	DESCRIPTION OF MATERIAL	U/I	QUANTITY				UNIT PRICE	VALUE
			REQUESTED	ISSUED	RETURNED	NET		

ISSUED BY <i>(Signature, Rate and Title)</i> _____	DATE _____	SHEET TOTAL	
RECEIVED BY <i>(Signature)</i> _____	DATE _____	SUB TOTAL	
RETURNED BY <i>(Signature)</i> _____	DATE _____	BAKERY PROD. (-)	
RECEIVED BY <i>(Signature)</i> _____	DATE _____	GRAND TOTAL	

I CERTIFY that _____ document(s) is/are a true statement of issues to _____

SIGNATURE _____ DATE _____

POSTED TO: 209 335 338 OTHER

NAVSUP P-486 – Food Service Management

MEAL SIGNATURE RECORD (4061)
NAVSUP FORM 1291 (REV. 2-72)

DATE:

SHEET NO:

MESS LINE (1st, 2nd etc.)

CATEGORY OF PERSONNEL
 (Check applicable block)

- | | | | | |
|---------------------------------------|---|---|--|---|
| <input type="checkbox"/> NAVY REGULAR | <input type="checkbox"/> NAVY CADETS | <input type="checkbox"/> ARMY REGULAR | <input type="checkbox"/> COAST GUARD | <input type="checkbox"/> AIR FORCE NATIONAL GUARD |
| <input type="checkbox"/> NAVY RESERVE | <input type="checkbox"/> MARCORPS REGULAR | <input type="checkbox"/> ARMY RESERVE | <input type="checkbox"/> CIVILIAN APPLICANTS | <input type="checkbox"/> FOREIGN |
| <input type="checkbox"/> NAVY ROTC | <input type="checkbox"/> MARCORPS RESERVE | <input type="checkbox"/> ARMY NAT'L GUARD | <input type="checkbox"/> AIR FORCE REGULAR | <input type="checkbox"/> OTHER (Specify) |

SIGNATURE <i>(First initial and last name)</i>	MEAL PASS NUMBER	COMMAND/UNIT	SIGNATURE <i>(First initial and last name)</i>	MEAL PASS NUMBER	COMMAND/UNIT
1			26		
2			27		
3			28		
4			29		
5			30		
6			31		
7			32		
8			33		
9			34		
10			35		
11			36		
12			37		
13			38		
14			39		
15			40		
16			41		
17			42		
18			43		
19			44		
20			45		
21			46		
22			47		
23			48		
24			49		
25			50		

S/N 0108-LF-504-6301

NAVSUP P-486 – Food Service Management

RECAPITULATION OF MEAL RECORD (4061)

NAVSUP FORM 1292 (REV. 3-75)

PERIOD OR DATE

CATEGORY OF PERSONNEL		BREAKFAST	LUNCH	DINNER	NIGHT/OTHER	
NAVY	REGULAR					
	RESERVE					
	ROTC					
	CADETS					
MARINE CORPS	REGULAR					
	RESERVE					
ARMY	REGULAR					
	RESERVE					
	NATIONAL GUARD					
COAST GUARD						
CIVILIAN APPLICANTS						
AIR FORCE	REGULAR					
	NATIONAL GUARD					
FOREIGN						
OTHER (Specify)						
1ST SUBTOTAL						
CASH SALES (INCLUDE CONTRACT PERSONNEL)						
2ND SUBTOTAL						
PERSONNEL NOT PASSING THROUGH SERVING LINE						
GRAND TOTAL						
CONVERSION FACTOR		20%	40%	40%	% APPLICABLE	
RATION CREDIT						
REMARKS					TOTAL CREDIT	

STATION AUDIT BOARD

The undersigned certify the above to be, for the period specified, an accurate recapitulation of enlisted dining facility meals receipted for.

SIGNATURE AND RANK, RATE, OR GRADE

SIGNATURE AND RANK, RATE, OR GRADE

SIGNATURE AND RANK, RATE, OR GRADE

RATION AND SALES REPORT (10110)

NAVSUP REPORT: 7330-47

ACTIVITY (Name and mailing address)	PERIOD	FACILITY OPERATED (No. of days)	U.I.C.
	THRU		

RECEIPTS ^{1/} WITH CHARGE	AMOUNT (Nearest dollar)	CASH STATEMENT											
RATION BREAKDOWN		1. Undeposited sales beginning of month/patrol cycle (Line 5 previous month brought forward) \$ _____											
TYPE OF PERSONNEL AND CODE	RATIONS FED	2. Breakdown of sales *											
Navy Regular ^{1/}	1	a. Sale of enlisted dining facility meals (Excluding surcharges) \$ _____											
Other		b. Sale of special meals (NAVSUP FORM 1340)											
Rations sold for cash	2	c. Sale of bulk food items											
OTHER NAVY	Reserve	3	d. Total sales (Sum of a, b and c) \$ _____										
	ROTC ^{2/}	4	e. Surcharges on enlisted dining facility meals										
	Midshipmen ^{2/} (Naval Academy)	5	f. TOTAL (Sum of d and e) \$ _____										
	MARCORPS	Regular	6	* NOTE: Only sales/surcharges made within report period are applicable									
		Reserve	7	3. Cash deposited with disbursing officer									
ARMY	Regular	8	4. Other sales of meals (Collection on STD FORM 1080, DD FORMS 114 & 1131)										
	Reserve	9	5. Undeposited sales end of month/patrol cycle (1 + 2f - 3 - 4)										
	National Guard ^{2/}	10	NOTE: ALL THE ABOVE VALUES ROUNDED TO NEAREST DOLLAR										
AIR FORCE	Regular	11	CERTIFICATION: I CERTIFY that I have received cash in the amount of \$ _____, representing deposits described above, which will be included in my statement of accountability for the period of: _____				DISBURSING OFFICER (Typed Name)		DATE		D.O. SYMBOL		
	National Guard ^{2/}	10					SIGNATURE		(Rank)		COLLN VOUCHER NO.		
	Coast Guard ^{2/}	12	COUNTRY CODE: ACCOUNTING CLASSIFICATION										
		INSERT LAST DIGIT OF CURRENT FY	APPROPRIATION	SUB-HEAD	OBJ. CLASS.	BUREAU CONT. NO.	SUB-ALLOT.	AUTHN ACCT'G ACTY	TRANS TYPE	PROP. ACCT'G ACTY	COST CODE (Seller's UIC, funct1 acct. no.)	AMOUNT	
	Foreign ^{2/}	13	SALES	17	1904	2270	7	00031	0	068732	3C	00	\$
	^{2/}	14	SURCHARGES MPN	17	1453	2202	7	000022	3C			\$	
	TOTAL OTHER PERSONNEL ^{1/} (Codes 2 through 14)	15	SURCHARGES O & MN	17	1904							\$	
	GRAND TOTAL ^{1/} (Codes 1 and 15)	16	Surcharges O&MN citation must be obtained from Major Claimant/Type CDR or Comptroller				FOOD SERVICE OFFICER (Signature)					DATE	
^{1/} Total entries on this form for three months of quarter must agree with the NAVSUP Form 1358 for the same period.		^{2/} Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1.											

NAVSUP P-486 - Food Service Management

GENERAL MESS OPERATING STATEMENT (7330)

NAVSUP REPORT 7330-8

ACTIVITY (Name and mailing address)	PERIOD THRU	DAYS IN PORT	FACILITY OPERATED <i>(No. of days)</i>	U.I.C.
-------------------------------------	--------------------	--------------	---	--------

NOTE: ROUND ALL VALUES TO NEAREST DOLLAR

BALANCE SHEET		RATION STATEMENT			
RECEIPTS	VALUE	TYPE OF PERSONNEL	RATIONS ALLOWED	RATIONS FED	
BALANCE BROUGHT FORWARD ^{1/}	\$	NAVY (Enlisted)		^{2/}	
RECEIPTS WITH CHARGE ^{2/}		TOTAL OTHER PERSONNEL		^{2/}	
RECEIPTS WITHOUT CHARGE		TOTAL RATIONS		^{2/}	
TOTAL	\$	COMPUTATION OF ALLOWANCES/FINANCIAL STATEMENT			
EXPENDITURES	VALUE	TYPE	RATIONS	RATE	VALUE
STORES CONSUMED	\$	BASIC ALLOWANCE	^{3/}	\$	\$
SPECIAL MEALS		SPECIAL/SUPPLEMENTAL ALLOWANCES			
SURVEY & LOSS WITHOUT SURVEY					
SALE OF BULK FOOD ITEMS ^{2/}					
TRANSFERS WITH REIMBURSEMENT					
TRANSFERS WITHOUT REIMBURSEMENT			SUBMARINES		
BALANCE ON HAND		TOTAL ALLOWANCES			\$
PRICE ADJUSTMENT		STORES CONSUMED (From "EXPENDITURES")			
TOTAL	\$	REVIEWED BY LEADING MS (SIGNATURE)		OVER/UNDER ISSUE	\$

NOTES:

- 1 / Balance on hand previous report.
 - 2 / Equals the sum of the 3 monthly "Ration and Sales Reports."
 - 3 / Post "TOTAL RATIONS" figure from the "RATIONS FED" column.
- Any remarks should be placed on the reverse side of this form.

The figures contained in the "RATIONS ALLOWED" column are correct to the best of my knowledge and belief.

EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE)

I CERTIFY that the above information is correct to the best of my knowledge and belief.

CERTIFIED BY (SIGNATURE) (RANK AND TITLE) (DATE)

FRAGMENTS WITH- HEADING		*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP Form 1359 (12-99))						DATE:			
		PERIOD		DAY OFFER		DAYS IN PORT		DIC			
		CORRECTED REPORT?				MERGED RETURN?					
						FINAL RETURN?					
RATIONS ALLOWED STATEMENT											
Navy Rations Allowed											
Other Rations Allowed											
TOTAL RATIONS ALLOWED											
RATION BREAKDOWN											
	Type	Code	Rations Fed								
Navy Regular		1									
Ration for Cash		2									
Navy Reserve		3									
Navy ROTC 1/		4									
Naval Academy 1/		5									
Marine Regular		6									
Marine Reserve		7									
Army Regular		8									
Army Reserve		9									
Army Nat Guard		10A									
AF Nat Guard		10B									
Air Force Regular		11									
Coast Guard 1/		12									
Foreign 1/		13									
Miscellaneous 1/		14									
PARS 1/		15									
Total Other Pers 2/		16									
Grand Total 3/		17									
1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1. 2/ Codes 2 through 15. 3/ Codes 1 and 16.											
CASH STATEMENT											
UNDEPOSITED BAL FWD	\$										
SALE OF MEALS	+										
BULK SALES	+										
SURCHARGES	+										
CASH DEPOSITED WITH D.O.	-										
OTHER SALES OF MEALS	-										
UNDEPOSITED SALES	\$										
CERTIFICATION											
DISBURSING OFFICER (SIGNATURE) (DATE)	COLLECTION	DO									
	VOUCHER #	SYMBOL	DATE								
STANDARD DOC. NO.											
CERTIFICATION: I certify that I have received cash in the amount of \$ _____, representing deposits described above, which will be included in my statement of accountability for the period of:											
		RECEIPTS									
		INVENTORY Balance Brought Forward		\$							
		RECEIPTS WITH CHARGE									
		RECEIPTS WITHOUT CHARGE									
		TOTAL		\$							
		EXPENDITURES									
		FOOD COST (338)		+							
		SURVEYS		+							
		LOSS WITHOUT SURVEY		+							
		BULK SALES		+							
		TRANSFERS w/ REIMBURSEMENT		+							
		TRANSFERS w/o REIMBURSEMENT		+							
		INVENTORY Balance on Hand		+							
		PRICE ADJUSTMENT		+/-							
		TOTAL		\$							
		ALLOWANCES		RATIONS		DATE		VALUE		LAST FULL PHYSICAL INVENTORY	
		BASIC ALLOWANCE								DATE	
		99 OR LESS								NUMBER OF DAYS SINCE	
		100 TO 149								INVENTORY ACCURACY RATE	
		UNDER / (OVER) ISSUE CF									
		TOTAL ALLOWANCES								ADVANCED FOODS	
		FOOD COST(338)								STORES CONSUMED (1059)	
		(UNDER)/OVER ISSUE								ADVANCED FOODS = % OF STORES CONSUMED	
		% (UNDER)/OVER ISSUE								% DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED	
		COUNTRY CODE		SUB		OBJ		SUB		TRANS	
		ACCOUNTING CLASSIFICATION		APPROP		HEAD		CLASS		EQU ALLOT AAA TYPE PAA COST CODE AMOUNT	
		SALES								\$	
		SURCHARGES CASH								\$	
		TOTAL								\$	
		SIGNATURE/COMMENTS								REVIEWED BY LEADING HS (SIGNATURE)	
		COMMENTS (Hand Written Note):									
		STANDARD DOC. NO.									
		The figures contained in the 'RATIONS ALLOWED' column are correct to the best of my knowledge and belief.								I CERTIFY that the above information is correct to the best of my knowledge and belief.	
		EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE)								CERTIFIED BY (SIGNATURE) (RANK AND TITLE) (DATE)	

NAVSUP P-486 – Food Service Management

FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS					
PRIVACY ACT STATEMENT					
AUTHORITY:	10 USC 136; 10 USC 2775; DoD Instruction 7200.10; EO 9397.	ROUTINE USES:	None.		
PRINCIPAL PURPOSE:	To officially report the facts and circumstances supporting the assessment of financial charges for the loss, damage, or destruction of DoD-controlled property. The purpose of soliciting the SSN is for positive identification.	DISCLOSURE:	Voluntary; however, refusal to explain the circumstances under which the property was lost, damaged, or destroyed may be considered with other factors in determining if an individual will be held financially liable.		
1. DATE INITIATED (YYMMDD)		2. INQUIRY / INVESTIGATION NUMBER		3. DATE LOSS DISCOVERED (YYMMDD)	
4. NATIONAL STOCK NO.	5. ITEM DESCRIPTION	6. QUANTITY	7. UNIT COST	8. TOTAL COST	
9. CIRCUMSTANCES UNDER WHICH PROPERTY WAS (X one) <i>(Attach additional pages as necessary)</i>		<input type="checkbox"/> LOST	<input type="checkbox"/> DAMAGED	<input type="checkbox"/> DESTROYED	
10. ACTIONS TAKEN TO CORRECT CIRCUMSTANCES REPORTED IN BLOCK 9 AND PREVENT FUTURE OCCURRENCES <i>(Attach additional pages as necessary)</i>					
11. INDIVIDUAL COMPLETING BLOCKS 1 THROUGH 10					
a. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State/Country, Zip Code)</i>		b. TYPED NAME <i>(Last, First, Middle Initial)</i>		c. AUTOVON / DSN NUMBER	
		d. SIGNATURE		e. DATE SIGNED	
12. (X one)					
RESPONSIBLE OFFICER (PROPERTY RECORD ITEMS)		REVIEWING AUTHORITY (SUPPLY SYSTEM STOCKS)			
a. NEGLIGENCE OR ABUSE EVIDENT / SUSPECTED <i>(X one)</i>		b. COMMENTS / RECOMMENDATIONS.			
<input type="checkbox"/> (1) Yes <input type="checkbox"/> (2) No					
c. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State/Country, Zip Code)</i>		d. TYPED NAME <i>(Last, First, Middle Initial)</i>		e. AUTOVON / DSN NUMBER	
		f. SIGNATURE		g. DATE SIGNED	
13. APPOINTING AUTHORITY					
a. RECOMMENDATION <i>(X one)</i>		b. COMMENTS / RATIONALE		c. FINANCIAL LIABILITY OFFICER APPOINTED <i>(X one)</i>	
				<input type="checkbox"/> (1) Yes <input type="checkbox"/> (2) No	
d. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State/Country, Zip Code)</i>		e. TYPED NAME <i>(Last, First, Middle Initial)</i>		f. AUTOVON / DSN NUMBER	
		g. SIGNATURE		h. DATE SIGNED	
14. APPROVING AUTHORITY					
a. ACTION <i>(X one)</i>		b. COMMENTS / RATIONALE		c. LEGAL REVIEW COMPLETED IF REQUIRED <i>(X one)</i>	
				<input type="checkbox"/> (1) Yes <input type="checkbox"/> (2) No	
d. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State/Country, Zip Code)</i>		e. TYPED NAME <i>(Last, First, Middle Initial)</i>		f. AUTOVON / DSN NUMBER	
		g. SIGNATURE		h. DATE SIGNED	

NAVSUP P-486 – Food Service Management

15. FINANCIAL LIABILITY OFFICER

a. FINDINGS AND RECOMMENDATIONS *(Attach additional pages as necessary)*

b. DOLLAR AMOUNT OF LOSS	c. MONTHLY BASIC PAY	d. RECOMMENDED FINANCIAL LIABILITY
e. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State/Country, Zip Code)</i>	f. TYPED NAME <i>(Last, First, Middle Initial)</i>	g. AUTOVON / DSN NUMBER
	h. DATE REPORT SUBMITTED TO APPOINTING AUTHORITY <i>(YYMMDD)</i>	i. DATE APPOINTED <i>(YYMMDD)</i>
	j. SIGNATURE	k. DATE SIGNED

16. INDIVIDUAL CHARGED

a. I HAVE EXAMINED THE FINDINGS AND RECOMMENDATIONS OF THE FINANCIAL LIABILITY OFFICER AND (X one)

(1) Submit the attached statement of objection. (2) Do not intend to make such a statement.

b. I HAVE BEEN INFORMED OF MY RIGHT TO LEGAL ADVICE. MY SIGNATURE IS NOT AN ADMISSION OF LIABILITY.

c. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State/Country, Zip Code)</i>	d. TYPED NAME <i>(Last, First, Middle Initial)</i>	e. SOCIAL SECURITY NUMBER
f. AUTOVON / DSN NUMBER	g. SIGNATURE	h. DATE SIGNED

17. ACCOUNTABLE OFFICER

a. DOCUMENT NUMBER(S) USED TO ADJUST PROPERTY RECORD

b. ORGANIZATIONAL ADDRESS <i>(Unit Designation, Office Symbol, Base, State/Country, Zip Code)</i>	c. TYPED NAME <i>(Last, First, Middle Initial)</i>	d. AUTOVON / DSN NUMBER
	e. SIGNATURE	f. DATE SIGNED

NAVSUP P-486 – Food Service Management

CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NO.		
		RECEIVING OFFICE COLLECTION VOUCHER NO.		
RECEIVING OFFICE	ACTIVITY (Name and location) (Include ZIP Code)			
	RECEIVED AND FORWARDED BY (Printed name, title and signature)			DATE
DISBURSING OFFICE	ACTIVITY (Name and location) (Include ZIP Code)			
	DISBURSING OFFICER (Printed name, title and signature)		DISBURSING STATION SYMBOL NO.	DATE RECEIVED SUBJECT TO COLLECTION
PERIOD: FROM TO				
DATE REC'D	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	ACCOUNTING CLASSIFICATION
TOTAL				

DD FORM 1131, APR 57

REPLACES EDITION OF 1 APR 56 WHICH IS OBSOLETE.

USAPPC V3.10

NAVSUP P-486 – Food Service Management

ORDER FOR SUPPLIES OR SERVICES					PAGE 1 OF 1
1. CONTRACT NUMBER (DD FORM 131) NO.		2. OFFICE OF ORIGIN (MIL NO.)		3. DATE OF ORDER (MM/DD/YYYY)	4. RECEIPT NUMBER (FOR SUPPLIER USE)
5. ISSUED BY		6. ADMINISTERED BY (FOR SUPPLIER USE)		7. DELIVERY JOB	
				<input type="checkbox"/> DELIVERED BY <input type="checkbox"/> OTHER <small>(Give Address of Office)</small>	
8. COMMODITY		9. FACILITY		10. NUMBER OF PORT BY (MM/DD/YYYY)	
NAME AND ADDRESS				11. U.S. BUREAU OF...	
				12. INSURANCE FORMS	
				13. NAME NUMBER TO THE ADDRESS IN BLOCK	
14. SHIPPED		15. PAYMENT WILL BE MADE BY		MARK ALL PACKAGES AND SUPPLIES WITH IDENTIFICATION MARKERS IN BLOCKS 1 AND 2.	
16. DELIVERY POINT		This order is subject to the Standard Government Agency or its authorized agent's subject to terms and conditions of award and award contract.			
17. ORDER TYPE OR CLASS		This order is subject to the Standard Government Agency or its authorized agent's subject to terms and conditions of award and award contract.			
18. NAME OF CONTRACTOR		SIGNATURE		TYPED NAME AND TITLE	
19. THIS CAN BE MARKED, SIGNED, RECALCULATED, AND SAVED THE FOLLOWING NUMBER OF TIMES:					
20. ACCOUNTING AND APPROPRIATION DATA/ALICE					
21. HISS NO.	22. SUMMARY OF SUPPLIES/SERVICES			23. QUANTITY ORDERED	24. UNIT PRICE
					\$0.00
					\$0.00
					\$0.00
25. THREE STATES OF ADDRESS				26. UNIT PRICE	\$0.00
				27. QUANTITY	
				28. UNIT PRICE	
				29. QUANTITY	
				30. UNIT PRICE	
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				96. UNIT PRICE	
				97. QUANTITY	
				98. UNIT PRICE	
				99. QUANTITY	
				100. UNIT PRICE	

DD FORM 1155, JAN 1998

ORIGINAL COPY MAY BE USED.

Reset

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										SHEET NO.	NO. OF SHEETS	3. REQUISITION DATE	6. REQUISITION NUMBER	
1. FROM:										7. DATE MATERIAL REQUIRED			8. PRIORITY	
2. TO:										9. AUTHORITY OR PURPOSE				
3. SHIP TO - MARK FOR										10. SIGNATURE			11. VOUCHER NUMBER AND DATE	
										12. DATE SHIPPED			b	
										13. MODE OF SHIPMENT			14. BILL OF LADING NUMBER	
15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.														
4. APPROPRIATION AND SUBHEAD			OBJ. CL.	BUR. CONT. NO.	SUBAL-LDT	AUTHORIZATION ACCT'G ACTIVITY	TRANS. TYPE	PROPERTY ACCT'G ACTIVITY	COUNTRY	COST CODE		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 CON-TAINER (f)	CON-TAINER NOS. (g)	UNIT PRICE (h)	TOTAL COST (i)	
16. TRANSPORTATION VIA MATS OR MSTs CHARGEABLE TO										17. SPECIAL HANDLING				
RECAPITULATION OF SHIPMENT	18. ISSUED BY		TOTAL CONTAINER	TYPE CON-TAINER	DESCRIPTION	TOTAL WEIGHT	TOTAL CUBE	19. CONTAINERS RECEIVED EXCEPT AS NOTED		DATE	BY	SHEET TOTAL		
	CHECKED BY							QUANTITIES RECEIVED EXCEPT AS NOTED		DATE	BY	GRAND TOTAL		
	PACKED BY							POSTED		DATE	BY	20. RECEIVER'S VOUCHER NO.		
	← TOTAL →													

DD FORM 1149 (9-PT) 1 MAR 59

ORIGINAL

NAVSUP P-486 - Food Service Management

NAVSUP P-486 – Food Service Management

REQUEST FOR AND RESULTS OF TESTS					PAGE NO.	NO. OF PAGES
SECTION A - REQUEST FOR TEST						
1. TO: <i>(Include ZIP Code)</i>				2. FROM: <i>(Include ZIP Code)</i>		
3. PRIME CONTRACTOR AND ADDRESS <i>(Include ZIP Code)</i>				4. MANUFACTURING PLANT NAME AND ADDRESS <i>(Include ZIP Code)</i>		
CONTRACT NUMBER				P.O. NUMBER		
5. END ITEM AND/OR PROJECT			6. SAMPLE NUMBER	7. LOT NO.	8. REASON FOR SUBMITTAL	9. DATE SUBMITTED
10. MATERIAL TO BE TESTED	10a. QUANTITY SUBMITTED	11. QUANTITY REPRESENTED		12. SPEC. & AMEND AND/OR DRAWING NO. & REV. FOR SAMPLE & DATE		
13. PURCHASED FROM OR SOURCE			14. SHIPMENT METHOD	15. DATE SAMPLED AND SUBMITTED BY		
16. REMARKS AND/OR SPECIAL INSTRUCTIONS AND/OR WAIVERS.						
17. SEND REPORT OF TEST TO						
SECTION B - RESULTS OF TEST <i>(Continue on plain white paper if more space is required)</i>						
1. DATE SAMPLE RECEIVED		2. DATE RESULTS REPORTED			3. LAB REPORT NUMBER	
4.	TEST PERFORMED	RESULTS OF TEST	SAMPLE RESULT	REQUIREMENTS		
DATE	TYPED NAME AND TITLE OF PERSON CONDUCTING TEST				SIGNATURE	

DD FORM 1222, FEB 62 (EF)

REPLACES DD FORM 1222, 1 JUL 58, WHICH IS OBSOLETE.

NAVSUP P-486 – Food Service Management

DD FORM 1348-1A JUN 81 ISSUE RELEASE/RECEIPT DOCUMENT SAN 0102 J.F. 114-5009 27 ADDRESS/LOCATION 28 NATIONAL SECURITY & ADDRESS 29 FRUIT CODE 30 CITY CODE 31 CON CODE (7) 32 DIST (55-56) 33 UP (74-80)	21 DOCUMENT NUMBER 22 SUPPLIER'S 23 PART NO.	24 QUANTITY 25 UNIT 26 SUPPLIER'S 27 ADDRESS 28 DIS. IN. BU. TION 29 PROD. RECT 30 RY 31 COMP. L. ID 32 VDA 33 RI 34 P 35 C 36 G 37 1 38 1 39 1 40 1 41 1 42 1 43 1 44 1 45 1 46 1 47 1 48 1 49 1 50 1 51 1 52 1 53 1 54 1 55 1 56 1 57 1 58 1 59 1 60 1 61 1 62 1 63 1 64 1 65 1 66 1 67 1 68 1 69 1 70 1 71 1 72 1 73 1 74 1 75 1 76 1 77 1 78 1 79 1 80 1 81 1 82 1 83 1 84 1 85 1 86 1 87 1 88 1 89 1 90 1 91 1 92 1 93 1 94 1 95 1 96 1 97 1 98 1 99 1 00 1	1. TOTAL PRICE 2. SHIP FROM 3. SHIP TO 4. MARK FOR	5. PC 6. NM-C 7. RATE 8. TYPE CARGO 9. PS 10. QTY. REC'D 11. UP 12. UNIT WEIGHT 13. UNIT CUBE 14. UPC 15. SL 16. FREIGHT CLASSIFICATION NOMENCLATURE 17. ITEM NOMENCLATURE 18. TFORM 19. NO CONT 20. TOTAL WEIGHT 21. TOTAL CUBE 22. RECEIVED BY 23. DATE RECEIVED

NAVSUP P-486 – Food Service Management

UNSATISFACTORY MATERIAL REPORT <i>(Subsistence)</i> <small>(See Instructions on reverse before completion.)</small>				1. DATE PREPARED (YYMMDD)		Form Approved OMB No. 0704-0188		
Public reporting burden for this collection of information is estimated to average 11 minutes 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 Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503.								
2. RECEIVING ACTIVITY				3. ORIGINATING ACTIVITY				
a. NAME				a. NAME				
b. ADDRESS (Street, City, State and Zip Code)				b. ADDRESS (Street, City, State and Zip Code)				
4. a. ITEM NOMENCLATURE						b. AFCLSAC EVALUATION		
						YES	NO	
5. NATIONAL STOCK NUMBER				6. SPECIFICATION NUMBER/HMPS NUMBER				
7. CONTRACTOR				8. SOURCE OF SHIPMENT (Depot, Distribution Point, Direct Vendor Delivery, etc.)				
a. NAME								
b. PLANT ADDRESS (Street, City, State and Zip Code)								
9. CONTRACT NUMBER		10. CONTRACTOR LOT NUMBER		11. PRODUCT CODE		12. DATE OF PACK (YYMMDD)		
13. REQUISITION NUMBER		14. DATE SUPPLIES RECEIVED (YYMMDD)		15. SIZE OF LOT/SHIPMENT		16. QUANTITY ON HAND		
				a. CASES		b. UNITS		
FOR ALL USERS (Food Service, Commissary, Veterinary, Troop Issue Subsistence, etc.)								
17. NARRATIVE DESCRIPTION OF UNSATISFACTORY QUALITY AND IDENTIFICATION OF DEFECTS								
18. RECOMMENDATIONS								
19. VERIFYING OFFICIAL								
a. TYPED NAME (Last, First, Middle Initial)				b. TITLE		c. GRADE		
d. TELEPHONE NUMBER (A - Autovan; C - Comm)				e. SIGNATURE		f. DATE SIGNED (YYMMDD)		
20. INSPECTION RESULTS (When appropriate, report can be forwarded by users without this section being completed.)								
a. TYPE OF EXAMINATION	b. INSPECTION LEVEL	c. ACCEPTANCE QUALITY LEVEL	d. CLASS OF DEFECT	e. ACCEPTANCE NUMBER	f. REJECTION NUMBER	g. SAMPLE SIZE	h. NUMBER OF DEFECTS OR DEFECTIVES	i. SAMPLE UNIT
21. AUTHORIZED INDIVIDUAL PERFORMING INSPECTION								
a. TYPED NAME (Last, First, Middle Initial)				b. TITLE		c. GRADE		
d. TELEPHONE NUMBER (A - Autovan; C - Comm)				e. SIGNATURE		f. DATE SIGNED (YYMMDD)		

NAVSUP P-486 – Food Service Management

INSTRUCTIONS

GENERAL. This form should be used to report all unsatisfactory conditions on all subsistence items procured by the Defense Personnel Support Center and is not limited to those in nonconformance with specification requirements. Timely reporting is essential so that action, if appropriate, may be started prior to expiration of the warranty period. When unsatisfactory conditions are not related to specification requirements, special attention should be given to Item 17. Photographs are an excellent method for illustrating the exact nature of many discrepancies. Inspection and testing records should be forwarded with the UMR, when appropriate. Use additional sheets as necessary and identify with related item number.

ITEM 3. State complete name and address in the clear.

ITEM 4a. State nomenclature in sufficient detail to insure identity including as necessary type, grade, class, etc. (*See Federal Supply Catalog C8900-SL or Master Item Identification List*)

ITEM 4b. AFCLSAC (*Armed Forces Consumer Level Subsistence Appraisal Committee*) Evaluation. Self-explanatory.

ITEM 6. Specification number or Institutional Meat Purchase Specification (*IMPS*) number from shipping container. If Brand Name Contract, indicate "BNC".

ITEM 7. To be obtained from shipping container.

ITEM 8. To be obtained from service supply activity. State the name of the DLA depot or distribution point or the vendor's name.

ITEMS 9 and 10. To be obtained from shipping container.

ITEM 11. List the manufacturer's product code (*usually shown as a series of numerals and letters printed or embossed on bottles, cartons, and cans*) found on primary containers. These codes may also be found printed or stenciled on shipping container.

ITEM 12. To be obtained from shipping container.

ITEMS 13, 14, 15 and 16. To be obtained from service supply activity records. Enter complete requisition number.

ITEM 17. Include a narrative description of the unsatisfactory condition which makes the item unsuitable for intended use or affects consumer satisfaction or acceptance. List storage conditions or other factors which may relate to the unsatisfactory condition of the product. Indicate current status of product, i.e., on hold, normal issue, or expedited issue.

ITEM 18. State recommendations regarding disposition of supplies, revision of specification requirements, revision of purchase requirements as to size of units and quantities. List all other discrepancy forms reporting this same discrepancy and item.

ITEM 19. Self-explanatory.

ITEM 20c. Acceptable Quality Level is the maximum percent defective (*for the maximum number of defects per hundred units*) that, for the purpose of sampling inspection can be considered satisfactory as a process average (*MIL-STD-109*).

ITEM 21. Self-explanatory.

DISTRIBUTION

a. Originator will prepare original and three copies of report, retain one copy and forward remainder to following appropriate service office.

Commander
US Army Troop Support Agency
ATTN: DALO-TAF-S
Fort Lee, VA 23801-6020

Commanding Officer
Navy Food Service Systems Office
ATTN: Code SV
Washington, DC 20374-1662

Air Force
(*Troop Issue / Specification Items Only*)
HQ, AFESC-DEHF
Tyndall AFB, FL 32403-6001

Air Force
(*Brand Name Resale Items Only*)
HQ, AFCCMS / SGPM
Kelly Air Force Base, TX 78241-6290

Commandant of the Marine Corps
Code LFS-4
Headquarters US Marine Corps
Washington, DC 20380-001

b. Service Office will review reports for completeness and validity and, if valid and complete, forward original for action to:

Commander
Defense Personnel Support Center
ATTN: DPSC-HQS (CDCFP)
and forward in ~~envelope~~ ~~envelope~~ PA 193101-8419

Commander
US Army Research, Development &
Engineering Center
ATTN: STRNC-W
Natick, MA 01760-5000

NAVSUP P-486 – Food Service Management

CASH RECEIPT CERTIFICATE

RECEIVED FROM

THE SUM OF

(Amount in figures)

DOLLARS

\$

for which I hold myself accountable to The United States of America

PURPOSE *(State reason for receipt of funds)*

SIGNATURE

NUMBER

DATE

NAVCOMPT FORM 2114 (REV. 1-70)
S/N 0104-LF-703-9602

A-10000

NAVSUP P-486 – Food Service Management

AMENDMENT OF SOLICITATION/MODIFICATION OF CONTRACT				1. CONTRACT ID CODE	PAGE OF PAGES
2. AMENDMENT/MODIFICATION NO.	3. EFFECTIVE DATE	4. REQUISITION/PURCHASE REQ. NO.	5. PROJECT NO. <i>(If applicable)</i>		
6. ISSUED BY		CODE	7. ADMINISTERED BY <i>(If other than Item 6)</i>		CODE
8. NAME AND ADDRESS OF CONTRACTOR <i>(No., street, country, State and ZIP Code)</i>				<input checked="" type="checkbox"/> 9A. AMENDMENT OF SOLICITATION NO.	
				9B. DATED <i>(SEE ITEM 11)</i>	
				10A. MODIFICATION OF CONTRACT/ORDER NO.	
				10B. DATED <i>(SEE ITEM 13)</i>	
CODE		FACILITY CODE			

11. THIS ITEM ONLY APPLIES TO AMENDMENTS OF SOLICITATIONS

The above numbered solicitation is amended as set forth in Item 14. The hour and date specified for receipt of Offers is extended, is not extended.

Offers must acknowledge receipt of this amendment prior to the hour and date specified in the solicitation or as amended, by one of the following methods:
 (a) By completing Items 8 and 15, and returning _____ copies of the amendment; (b) By acknowledging receipt of this amendment on each copy of the offer submitted; or (c) By separate letter or telegram which includes a reference to the solicitation and amendment numbers. FAILURE OF YOUR ACKNOWLEDGMENT TO BE RECEIVED AT THE PLACE DESIGNATED FOR THE RECEIPT OF OFFERS PRIOR TO THE HOUR AND DATE SPECIFIED MAY RESULT IN REJECTION OF YOUR OFFER. If by virtue of this amendment you desire to change an offer already submitted, such change may be made by telegram or letter, provided each telegram or letter makes reference to the solicitation and this amendment, and is received prior to the opening hour and date specified.

12. ACCOUNTING AND APPROPRIATION DATA *(If required)*

13. THIS ITEM APPLIES ONLY TO MODIFICATIONS OF CONTRACTS/ORDERS, IT MODIFIES THE CONTRACT/ORDER NO. AS DESCRIBED IN ITEM 14.

<input checked="" type="checkbox"/>	A. THIS CHANGE ORDER IS ISSUED PURSUANT TO: <i>(Specify authority)</i> THE CHANGES SET FORTH IN ITEM 14 ARE MADE IN THE CONTRACT ORDER NO. IN ITEM 10A.
	B. THE ABOVE NUMBERED CONTRACT/ORDER IS MODIFIED TO REFLECT THE ADMINISTRATIVE CHANGES <i>(such as changes in paying office, appropriation date, etc.)</i> SET FORTH IN ITEM 14, PURSUANT TO THE AUTHORITY OF FAR 43.103 (b).
	C. THIS SUPPLEMENTAL AGREEMENT IS ENTERED INTO PURSUANT TO AUTHORITY OF:
	D. OTHER <i>(Specify type of modification and authority)</i>

E. IMPORTANT: Contractor is not, is required to sign this document and return _____ copies to the issuing office.

14. DESCRIPTION OF AMENDMENT/MODIFICATION *(Organized by UCF section headings, including solicitation/contract subject matter where feasible.)*

Except as provided herein, all terms and conditions of the document referenced in Item 8A or 10A, as heretofore changed, remains unchanged and in full force and effect.

15A. NAME AND TITLE OF SIGNER <i>(Type or print)</i>		16A. NAME AND TITLE OF CONTRACTING OFFICER <i>(Type or print)</i>	
15B. CONTRACTOR/OFFEROR	15C. DATE SIGNED	16B. UNITED STATES OF AMERICA	16C. DATE SIGNED
_____ <i>(Signature of person authorized to sign)</i>		BY _____ <i>(Signature of Contracting Officer)</i>	

NSN 7540-01-152-8070
PREVIOUS EDITION UNUSABLE

30-105

STANDARD FORM 30 (REV. 10-83)
Prescribed by GSA
FAR (48 CFR) 53.243

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INSTRUCTIONS

Instructions for items other than those that are self-explanatory, are as follows:

(a) Item 1 (Contract ID Code). Insert the contract type identification code that appears in the title block of the contract being modified.

(b) Item 3 (Effective date).

(1) For a solicitation amendment, change order, or administrative change, the effective date shall be the issue date of the amendment, change order, or administrative change.

(2) For a supplemental agreement, the effective date shall be the date agreed to by the contracting parties.

(3) For a modification issued as an initial or confirming notice of termination for the convenience of the Government, the effective date and the modification number of the confirming notice shall be the same as the effective date and modification number of the initial notice.

(4) For a modification converting a termination for default to a termination for the convenience of the Government, the effective date shall be the same as the effective date of the termination for default.

(5) For a modification confirming the contracting officer's determination of the amount due in settlement of a contract termination, the effective date shall be the same as the effective date of the initial decision.

(c) Item 6 (Issued By). Insert the name and address of the issuing office. If applicable, insert the appropriate issuing office code in the code block.

(d) Item 8 (Name and Address of Contractor). For modifications to a contract or order, enter the contractor's name, address, and code as shown in the original contract or order, unless changed by this or a previous modification.

(e) Item 9 (Amendment of Solicitation No. - Dated), and 10, (Modification of Contract/Order No. - Dated). Check the appropriate box and in the corresponding blanks insert the number and date of the original solicitation, contract, or order.

(f) Item 12 (Accounting and Appropriation Data). When appropriate, indicate the impact of the modification on each affected accounting classification by inserting one of the following entries.

(1) Accounting classification
Net increase \$ _____

(2) Accounting classification _____
Net decrease \$ _____

NOTE: If there are changes to multiple accounting classifications that cannot be placed in block 12, insert an asterisk and the words "See continuation sheet".

(g) Item 13. Check the appropriate box to indicate the type of modification. Insert in the corresponding blank the authority under which the modification is issued. Check whether or not contractor must sign this document. (See FAR 43.103.)

(h) Item 14 (Description of Amendment/Modification).

(1) Organize amendments or modifications under the appropriate Uniform Contract Format (UCF) section headings from the applicable solicitation or contract. The UCF table of contents, however, shall not be set forth in this document

(2) Indicate the impact of the modification on the overall total contract price by inserting one of the following entries:

(i) Total contract price increased by \$ _____

(ii) Total contract price decreased by \$ _____

(iii) Total contract price unchanged.

(3) State reason for modification.

(4) When removing, reinstating, or adding funds, identify the contract items and accounting classifications.

(5) When the SF 30 is used to reflect a determination by the contracting officer of the amount due in settlement of a contract terminated for the convenience of the Government, the entry in Item 14 of the modification may be limited to --

(i) A reference to the letter determination; and

(ii) A statement of the net amount determined to be due in settlement of the contract.

(6) Include subject matter or short title of solicitation/contract where feasible.

(i) Item 16B. The contracting officer's signature is not required on solicitation amendments. The contracting officer's signature is normally affixed last on supplemental agreements.

STANDARD FORM 30 (REV. 10-83) BACK

NAVSUP P-486 – Food Service Management

REPORT OF DISCREPANCY (ROD)				1. DATE OF PREPARATION		2. REPORT NUMBER			
<input type="checkbox"/> SHIPPING <input type="checkbox"/> PACKAGING									
3. TO (Name and address, include Zip Code)				4. FROM (Name and address, include Zip Code)					
5a. SHIPPER'S NAME				5b. NUMBER AND DATE OF INVOICE		6. TRANSPORTATION DOCUMENT NUMBER (GBL, Waybill, TCN, etc.)			
7a. SHIPPER'S NUMBER (Purchase Order/shipment, Contract, etc.)			7b. OFFICE ADMINISTERING CONTRACT			8. REQUISITIONER'S NUMBER (Requisition, Purchase Request, etc.)			
9. SHIPPING, BILLING, AND RECEIPT DATA					10. DISCREPANCY DATA				11.
NSN/PART NUMBER AND NOMENCLATURE (a)		UNIT OF ISSUE (b)	QUANTITY SHIPPED/ BILLED (c)	QUANTITY RECEIVED (d)	QUAN- TITY (a)	UNIT PRICE (b)	TOTAL COST (c)	CODE (d)	AC. ² TION CODE

12. REMARKS (Continue on separate sheet of paper if necessary)

1 DISCREPANCY CODES		2 ACTION CODES
<p>CONDITION OF MATERIAL C1 - In condition other than that indicated on release/receipt document C2 - Expired shelf life C3 - Damaged parcel post shipment</p> <p>SUPPLY DOCUMENTATION D1 - Not received D2 - Mislabeled or mutilated D3 - Incomplete improper or without authority (Only when receipt cannot be properly processed)</p> <p>MISDIRECTED MATERIAL M1 - Addressed to wrong activity</p> <p>OVERAGE/DUPLICATE SHIPMENTS O1 - Quantity in excess of that receipt document O2 - Quantity in excess of that requested (Other than units of issue pack) O3 - Quantity duplicates shipment</p> <p>PACKING DISCREPANCY P1 - Improper preservation P2 - Improper packing P3 - Improper marking P4 - Improper unitization</p>	<p>PRODUCT QUALITY DEFICIENCIES Q1 - Deficient material (Applicable to Grant Aid and FMS shipments only)</p> <p>SHORTAGE OF MATERIAL S1 - Quantity less than that on receipt document S2 - Quantity less than that requested (Other than unit of issue pack) S3 - Non-receipt of parcel post shipments</p> <p>ITEM TECHNICAL DATA MARKINGS (i.e., Name Plates, Log Books, Operating Handbooks, Special Instructions, etc.) T1 - Missing T2 - Mislabeled or mutilated T3 - Precautionary operational markings missing T4 - Inspection data missing or incomplete T5 - Serviceability operating data missing or incomplete T6 - Warranty date missing</p> <p>WRONG ITEM (Identify requested item as a separate copy in item 9 above) W1 - Incorrect item received W2 - Unacceptable substitute</p> <p>OTHER DISCREPANCIES Z1 - See remarks</p>	<p>1A - Disposition instructions requested (Reply on reverse)</p> <p>1B - Material being retained (See remarks)</p> <p>1C - Supporting supply documentation requested</p> <p>1D - Material still required expedite shipment (Not applicable to FMS)</p> <p>1E - Local purchase material to be returned at supplier's expense unless disposition instructions to the contrary are received within 15 days (Reply on reverse) (Not applicable to FMS)</p> <p>1F - Replacement shipment requested (Not applicable to FMS)</p> <p>1G - Reshipment not required. Item to be re-requisitioned.</p> <p>1H - No action required. Information only</p> <p>1Z - Other action requested (See remarks)</p>

13. FUNDING AND ACCOUNTING DATA

14a. TYPED OR PRINTED NAME, TITLE, AND PHONE NUMBER OF PREPARING OFFICIAL	14b. SIGNATURE
---	----------------

15. DISTRIBUTION ADDRESSEES FOR COPIES

NAVSUP P-486 – Food Service Management

16. FROM:	17. DISTRIBUTION ADDRESSEES FOR COPIES
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18. TO:	<p style="text-align: center;">Use window envelope to mail this document. Insert name and address, including Zip Code, starting one typing space below the left dot. Each address line must NOT extend beyond right dot. Address must not exceed four single space typing lines.</p>
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19. IN ACCORDANCE WITH NOTICE OF DISCREPANCY ON FACE OF THIS FORM:

a. MATERIAL <input type="checkbox"/> HAS BEEN SHIPPED <input type="checkbox"/> WILL BE SHIPPED c. <input type="checkbox"/> AN ADJUSTMENT IN BILLING HAS BEEN/WILL BE PROCESSED AS A: <input type="checkbox"/> CREDIT <input type="checkbox"/> DEBIT	DOCUMENT NUMBER	b. <input type="checkbox"/> NO RECORD OF SHIPMENT, RESUBMIT REPORT TO PROPER OFFICE UNDER APPROPRIATE REGULATION. d. <input type="checkbox"/> INVOICE/BILL ATTACHED e. <input type="checkbox"/> PROOF OF DELIVERY (Parcel Post Shipments) OR EVIDENCE OF SHIPMENT ENCLOSED.
f. <input type="checkbox"/> AN ADJUSTMENT IN BILLING FOR THE REPORTED DISCREPANCY WILL NOT BE PROCESSED FOR THE FOLLOWING REASON WHICH IS CITED IN THE INDICATED REGULATION.		
(1) REASON FOR NOT PROCESSING (a) DISCREPANCY WAS NOT REPORTED WITHIN THE TIME FRAMES ALLOWED AND/OR (b) DOLLAR VALUE DOES NOT MEET THE CRITERIA PRESCRIBED IN THE REGULATION OR AGREEMENT INDICATED IN 19(h)2	(2) PRESCRIBING REGULATION (a) CHAPTER 5 OF THE GSA HANDBOOK, DISCREPANCIES OR DEFICIENCIES IN GSA OR DOD SHIPMENTS, MATERIAL, OR BILLINGS (FPMR 101-28.8) (b) CHAP. 7 AND/OR 7 OF DOD 4000.25-7-M, MILITARY STANDARD BILLING SYSTEM (MILSBILLS) AND/OR DOD 1513, U.S. DOD OFFER AND ACCEPTANCE, AS APPLICABLE.	

20. THE FOLLOWING DISPOSITION IS TO BE MADE OF THE REFERENCED MATERIAL

a. <input type="checkbox"/> PROCESS FOR DISPOSAL IN ACCORDANCE WITH SERVICE AGENCY DIRECTIVES. c. <input type="checkbox"/> RETAIN MATERIAL AT NO CHARGE.	b. <input type="checkbox"/> REPRESENTATIVE WILL CALL FOR DISCUSSION CONCERNING DISPOSITION IN: _____ DAYS d. <input type="checkbox"/> MATERIAL WILL BE PICKED UP IN: _____ DAYS	
e. <input type="checkbox"/> SHIP MATERIAL (Specify Location): (1) <input type="checkbox"/> BBL APPROPRIATION CHARGEABLE: (2) <input type="checkbox"/> CHARGES COLLECT VIA: <input type="checkbox"/> FREIGHT <input type="checkbox"/> EXPRESS <input type="checkbox"/> PARCEL POST (3) <input type="checkbox"/> PARCEL POST LABEL ATTACHED (4) <input type="checkbox"/> FREIGHT PREPAID		
f. <input type="checkbox"/> OTHER (Specify) _____		

(\$ _____ postage advanced herewith.
NOTE: Please enclose postage. Material cannot be returned Parcel Post collect.)

21. <input type="checkbox"/> IF MATERIAL IS STILL REQUIRED, SUBMIT NEW REQUISITION	22. <input type="checkbox"/> REPLACEMENT WITH SATISFACTORY MATERIAL WILL BE MADE ON OR BEFORE: _____	DATE
--	--	------

23. REMARKS (Continue on separate sheet of paper if necessary)

24a. TYPED OR PRINTED NAME AND PHONE NUMBER OF PREPARING OFFICIAL	24b. SIGNATURE	24c. DATE
---	----------------	-----------

NAVSUP P-486 – Food Service Management

★ U.S. GOVERNMENT PRINTING OFFICE 1978-708-318

Standard Form 1080 Revised May 1970 2 Treasury FRN 2500 1080-108-03 S/N 0104-LF-800-0180	VOUCHER FOR TRANSFERS BETWEEN APPROPRIATIONS AND/OR FUNDS	EXCEPTION TO SF 1080 APPROVED BY NARS 6-78	VOUCHER NO. SCHEDULE NO.				
Department, establishment, bureau, or office billing		PAID BY					
Department, establishment, bureau, or office billed							
ORDER NO.	DATE OF DELIVERY	ARTICLES OR SERVICES	QUAN- TITY	UNIT PRICE	AMOUNT		
				COST PER	DOLLARS AND CENTS		
			TOTAL				
Remittance in payment hereof should be sent to							
ACCOUNTING CLASSIFICATION – Billing Office							
Appropriation Symbol and Subhead	Object Class	Bureau Cont. and Subalot. No.	Auth. Acctg. Activity	T Y P E	Property - Acctg. Activity	Cost Code	Amount
CERTIFICATE OF OFFICE BILLED							
I certify that the above articles were received and accepted or the services performed as stated and should be charged to the appropriation(s) and or fund(s) as indicated below; or that the advance payment requested is approved and should be paid as indicated.							
_____ (Date)				_____ (Authorized administrative or certifying officer)			
_____ (Title)				_____ (Title)			
ACCOUNTING CLASSIFICATION – Office Billed							
Paid by Check No.							

VCH

NAVSUP P-486 – Food Service Management

U.S. DEPARTMENT OF AGRICULTURE ANIMAL AND PLANT HEALTH INSPECTION SERVICE PLANT PROTECTION AND QUARANTINE SHIP INSPECTION REPORT		1. PORT REPORTING	2. FLAG/NAME OF VESSEL	3. DOCK
4. FROM <i>(Port and Country)</i>		5. VIA		
6. ARRIVAL DATE	7. ARRIVAL TIME ETA _____ Actual _____	8. INSPECTION DATE	9. INSPECTION TIME From _____ To _____	
10. NO. PASSENGERS AND CREW CLEARED		11. NO. PIECES OF BAGGAGE	12. PROPOSED DEPARTURE DATE	
PROHIBITED AND/OR RESTRICTED AGRICULTURAL MATERIALS				
13. COMMODITY	14. LOCATION	15. COUNTRY OF ORIGIN	16. SAFEGUARD AND/OR DISPOSITION PRESCRIBED	
SAFEGUARD NOTICE: While this vessel is in the territorial limits of the United States, no crew member or other person shall remove any of the following items except by specific permission of an agricultural officer: (1) fruits, vegetables, meats, or other animal products; (2) live plants; (3) live birds; (4) hay, straw, rice hulls, hold sweepings or dunnage; (5) garbage from food materials including rootcrop bags, meat wrappers, and other food containers. GARBAGE MUST BE KEPT IN COVERED, LEAKPROOF CONTAINERS INSIDE THE VESSEL'S RAILINGS AT ALL TIMES. If any agricultural items are sealed, the seals are not to be broken or removed while this vessel is within territorial limits of the United States or the St. Lawrence Seaway except under direction of an Agricultural Officer. WARNING NOTICE: The requirements above are specified in 7 CFR 330 and 9 CFR 94 and violations are punishable by fine and imprisonment. (7 U.S.C. 1509g)				
17. I Fully Understand the Safeguards Prescribed Above <i>(Signature of Responsible Ship's Officer)</i>		18. TITLE	19. DATE	
20. CONDITION OF GARBAGE CONTAINERS WHEN INSPECTED COVERED INSIDE RAILING LEAKPROOF <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO		DEFICIENT CONDITION CORRECTED <input type="checkbox"/> YES <input type="checkbox"/> NO	21. SHIP AREAS not INSPECTED <input type="checkbox"/> QUARTERS <input type="checkbox"/> DRY STORES <input type="checkbox"/> PANTRY	22. LIVE ANIMALS/BIRDS ABOARD <input type="checkbox"/> YES <input type="checkbox"/> NO Type: _____ Number: _____
APHIS MARPOL ANNEX V COMPLIANCE CHECKLIST				
THE FOLLOWING OBSERVATIONS WERE MADE BY APHIS PERSONNEL AFTER INSPECTING VESSEL'S WASTE HANDLING PROCEDURES AND EQUIPMENT:				
23. <input type="checkbox"/> YES <input type="checkbox"/> NO	Plastic materials requiring disposal are used aboard the vessel.			
24. <input type="checkbox"/> YES <input type="checkbox"/> NO	There are waste plastics in the vessel's trash for disposal ashore.			
25. <input type="checkbox"/> YES <input type="checkbox"/> NO	There is a functional incinerator or other disposal method aboard.			
26a. <input type="checkbox"/> YES <input type="checkbox"/> NO	Responsible vessel representative was requested to show garbage pickup receipt or other evidence of lawful disposal of plastics ashore.	TITLE OF REPRESENTATIVE	PPQ BOARDING OFFICER INITIALS	
26b. <input type="checkbox"/> YES <input type="checkbox"/> NO	Responsible vessel representative produced garbage pickup receipt or other evidence of lawful disposal of plastics ashore.	TITLE OF REPRESENTATIVE	PPQ BOARDING OFFICER INITIALS	
ALERT: Report the presence of Honey Bees (swarms or individual bees) to the nearest Agricultural Officer, telephone _____				
27. REMARKS				
28. SUBSEQUENT PORTS OF CALL <i>(Notified)</i>		NO. PASSENGERS	29. OFFICER'S SIGNATURE	

PPQ FORM 288 (APR 91) Previous editions are obsolete.

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APPENDIX D
PROFESSIONAL FOOD SERVICE CERTIFICATIONS

INTRODUCTION.....D-1

PROFESSIONAL ORGANIZATIONS.....D-2

 American Culinary Federation (ACF)D-2-1

 International Food Services Executive Association (IFSEA)D-2-2

 National Restaurant Association (NRA)D-2-3

 United States Personal Chefs Association (USPCA).....D-2-4

 Other Industry Recognized Professional Food Service OrganizationsD-2-5

APPENDIX D

PROFESSIONAL FOOD SERVICE CERTIFICATIONS

D-1 INTRODUCTION

Industry professional certification improves individual food service management and culinary competency. Attaining professional certification reflects the highest level of professionalism in work experience, education background and continuing education and skills development.

D-2 PROFESSIONAL ORGANIZATIONS

In the United States there are several professional organizations representing the food service industry. Food service industry associations provide a process for service members to become credentialed as managers and culinarians. Individual association certification programs require members to attain and maintain the highest levels of knowledge, experience, leadership and professionalism. The following is a list of recognized industry food service and culinary associations providing professional certification. For additional information and help to select the right certification for you, contact your local Fleet Type Commander or Navy Food Management Team.

D-2-1 AMERICAN CULINARY FEDERATION (ACF)

1. Mission Statement: To make a positive difference for culinarians through education, apprenticeship, and certification, while creating a fraternal bond of respect and integrity among culinarians everywhere.

2. Website: www.acfchefs.org

3. Address: 10 San Bartola Drive, St. Augustine, FL 32086

4. Phone: (904) 824-4468, (800) 624-9458, Fax (904) 825-4758

5. Levels of Certification: There are eleven different levels of membership within ACF. Certification requirement for each level can be located on the ACF website: <http://acfchefs.org/certify/crtivl.html>

- a. Certified Culinarian (CC)
- b. Certified Pastry Culinarian (CPC)
- c. Certified Sous Chef (CSC)
- d. Certified Working Pastry Chef (CWPC)
- e. Certified Chef de Cuisine (CCC)
- f. Certified Culinary Educator (CCE)
- g. Certified Secondary Culinary Educator (CSCE)
- h. Certified Executive Chef (CEC)

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- i. Certified Executive Pastry Chef (CEPC)
- j. Certified Master Chef (CMC)
- k. Certified Master Pastry Chef (CMPC)

D-2-2 International Food Services Executive Association (IFSEA)

1. Mission Statement: IFSEA is a multifaceted service organization for the professionals of the hospitality industry; IFSEA's mission statement is to enhance the careers of its members through professional and personal growth.
2. Website: www.ifsea.com
3. Address: 836 San Bruno Ave, Henderson, NV 89015
4. Phone: (702) 564-0997, (888) 234-3732
5. Levels of certification: There are five different levels of membership within ACF:
 - a. Certified Food Executive (CFE)
 - b. Certified Professional Food Manager (CPFM)
 - c. Certified Bar Manager (CBM)
 - d. Food Safety Manager (FSM)
 - e. HACCP Manager (CHM)

D-2-3 National Restaurant Association (NRA)

1. Mission Statement: Together with the National Restaurant Education Foundation the association's mission is to represent, educate and promote a rapidly growing industry that is comprised of 870,000 restaurants
2. Website: www.restaurant.org
3. Address: 122 17th Street, NW, Washington, DC 20036
4. Phone: (202) 331-5900
5. Levels of Certification: One - Food Management Professional (FMP™)

D-2-4 United States Personal Chefs Association (USPCA)

1. The United States Personal Chef Association has established nationally recognized educational standards of knowledge, and is the only Personal Chef organization authorized by the government to administer the designations of Certified Personal Chef CPC.
2. Website: <http://www.uspca.com/>
3. Address: 481 Rio Rancho Blvd NE, Rio Rancho, NM 87124
4. Phone: (800) 995-2138
5. Levels of Certification: One - Certified Personal Chef (CPC)

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D-2-5 Other Industry Recognized Professional Food Service Organizations

1. American Personal Chefs Association, <http://www.personalchef.com/>
2. International Association of Culinary Professionals, <http://www.iacp.com/>
3. Society for Food Service Management, <http://www.sfm-online.org/>
4. Retail Bakers Association, <http://www.rbanet.com/>
5. Women Chefs and Restaurateurs, <http://www.womenchefs.org/>
6. Women Chefs Resource Center, <http://www.chefnet.com/womenchefs>

APPENDIX E

SUBSTITUTION FACTORS FOR RATION DENSE FOODS

The following table lists substitution factors. Column E factors will be used to compute the quantities of conventional foods required to replace known quantities of ration dense foods. The factors listed in Column F will be used to compute the quantities of ration dense foods required to replace the known quantities of conventional foods. The factors listed in columns E and F permit direct conversions to standard units of issue.

EXAMPLE

Quantity of egg mix, dehydrated x Factor (Column E) = Equivalent quantity of shell eggs

$$55 \text{ No. 3 cyl cn} \times 3.33 = 183.15 \text{ dz}$$

SUBSTITUTION FACTORS FOR RATION DENSE FOODS

Ration Dense Foods	Unit of Issue	Conventional Foods	Unit of Issue	Substitution Factors Ration Dense to Conventional/ Conventional to Ration Dense (BxE=D) (DxF=B)	E	F
A	B	C	D		E	F
Apples, dehy, pie style	#10 cn	Apples, sliced, canned	#2 cn		12.00	.083
Apples, dehy, pie style	#10 cn	Apples, sliced, canned	#10 cn		1.50	.667
Applesauce, instant	#2 ½ cn	Applesauce, canned	#303 cn		6.250	.160
Applesauce, instant	#2 ½ cn	Applesauce, canned	#10 cn		1.000	1.000
Beans, green, dehy, compressed	#2 ½ cn	Beans, green, canned	#303 cn		14.00	.071
Beans, green, dehy, compressed	#2 ½ cn	Beans, green, canned	#10 cn		2.000	.500
Beans, green, dehy, compressed	#2 ½ cn	Beans, green, fzn	lb		8.000	.125
Beans, kidney, dry	lb	Beans, kidney, canned	#303 cn		3.202	.312
Beans, kidney, dry	lb	Beans, kidney, canned	#10 cn		.457	2.190
Beans, lima, dry	lb	Beans, lima, canned	#10 cn		.500	2.000
Beans, lima, dry	lb	Beans, lima, canned	#303 cn		3.5	.285
Beans, pinto, dry	co	Beans, pinto, canned	#303 cn		3.5	.285
Beef, chunks, w/natural juices	29 oz cn	Beef, diced, fzn	lb		1.875	.533
Beef, ribeye roll, boneless	lb	Beef, rib, fzn	lb		1.153	.866
Beverage base, liquid (for use w/carbonated disn)	gl	Beverage, carbonated	12 oz cn		74.00	.0136
Beverage base powder, unsw	pg	Beverage base, non-carbon, liquid	gl		5.00	.20
Cabbage, dehy, compressed	#2 ½ cn	Cabbage, fresh	lb		6.66	.15
Cake mix (asst flavors)	#10 cn	Cake, sheet (galley prep)	100 por. bat.		50	2.00
Cheese, cottage, dehy	#10 cn	Cheese, cottage, fresh	lb		6.00	.167
Cheese, Amer., dehy	#10 cn	Cheese, Amer., processed	lb		8.00	.125
Chicken, boned, canned	29 oz cn	Chicken, whole, RTC, fzn	lb		5.00	.20
Chicken, cut-up, fzn	lb	Chicken, whole, RTC, fzn	lb		1.26	.792
Coffee, fzn-dried, instant	802 pg	Coffee, roasted, ground, 20#	lb		2.125	.47
Cookie, mix, 5 lb	#10 cn	Cookies, galley, prepared	100 por. bat.		.50	2.00
Doughnut mix	#10 cn	Doughnuts, galley, prepared	100 por. bat.		.50	2.00
Egg mix, dehy	3 cyl cn	Eggs, fresh, in shell	Dz		3.33	.330
Eggs, whole, fzn, bakery/table type	lb	Eggs, fresh, in shell	Dz		.83	1.20
Garlic, dehy	12 oz jr	Garlic, dry	lb		2.625	.38

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Ration Dense Foods	Unit of Issue	Conventional Foods	Unit of Issue	Substitution Factors Ration Dense to Conventional/ Conventional to Ration Dense	
				(BxE=D)	(DxF=B)
A	B	C	D	E	F
Ham, canned, chunks	29 oz cn	Ham, boneless, cn or fzn	lb	.909	1.1
Horseradish, dehy	2 ½ oz bt	Horseradish, prepared	qt	3.00	.33
Ice milk, milk shake mix, dehy	#10 cn	Ice milk, liq., chilled	gal	1.75	.57
Juice, grape, instant	#2 ½ cn	Juice, grape, canned	3 cvl cn	.357	2.8
Juice, grape, instant	#2 ½ cn	Juice, grape, fzn (3 + 1)	32 oz cn	1.00	1.00
Juices, grapefruit & orange instant	15 ½ oz cn	Juices, grapefruit & orange, canned 3 cvl cn	cn	.357	2.8
Juices, grapefruit & orange instant	15 ½ oz cn	Juices, grapefruit & orange, fzn (3 + 1)	32 oz cn	1.00	1.00
Juice, tomato, concentrate	36 oz cn	Juice, tomato, canned	3 cvl cn	2.91	.342
Lemon pie filling mix	5 lb cn	Lemon pie filling, prepared	#10 cn	2.83	.35
Milk, dry, nonfat, instant	1 lb cn	Milk, whole, fresh	gal	1.00	1.00
Milk, dry, nonfat, instant	3 lb cn	Milk, whole, fresh	gal	.33	3.00
Milk, dry, nonfat	5 lb cn	Milk, whole, fresh	gal	.20	5.00
Mixed, vegetables, compressed	#2 ½ cn	Mixed vegetables, fzn	lb	6.00	.167
Onions, dehy, chopped, compressed	#2 ½ cn	Onions, dry	lb	25.00	.04
Parsley, dehy	1 ½ oz cn	Parsley, fresh	lb	1.00	1.00
Peas, green, dehy, compressed	#2 ½ cn	Peas, green, fzn	lb	4.500	.222
Peas, green, dehy, compressed	#2 ½ cn	Peas, green, canned	#303 cn	7.000	.143
Peas, green, dehy, compressed	#2 ½ cn	Peas, green, canned	#10 cn	1.000	1.000
Peppers, green, dehy	#2 ½ cn	Peppers, sweet, fresh	lb	1.59	.628
Pork chops, boneless, fzn	lb	Pork loin, bladeless, fzn	lb	1.48	.673
Pork chops, dehy	#10 cn	Pork loin, bladeless, fzn	lb	5.20	.192
Pork, diced, fzn	lb	Pork butt, fzn	lb	1.09	.914
Pork loin, boneless, fzn	lb	Pork loin, bladeless, fzn	lb	1.56	.655
Potatoes, white, instant	#10 cn	Potatoes, white, fresh	lb	43.063	.023
Potato mix (for french fries)	#10 cn	Potatoes, fzn	lb	17.30	.057
Shrimp, cooked, dehy	#10 cn	Shrimp, peeled, fzn	lb	7.04	.0142
Shrimp, cooked, dehy	#10 cn	Shrimp, unpeeled, fzn	lb	8.803	.352

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SECTION 1

GENERAL

1000 PURPOSE

This volume sets the policies, regulations, and procedures for the operation of private messes afloat. These include:

- Flag Officers' Messes;
- Unit Commanders' Messes;
- Commanding Officers' Messes;
- Wardroom Messes;
- Chief Petty Officers' Messes.

Commanders and commanding officers in the fleet will ensure that officers' quarters and messes afloat and chief petty officers' messes afloat operate within the principles, concepts and guidelines of this publication.

1001 SCOPE

This publication applies to all private messes afloat. Recommendations for improvement to, or deviations from the manual may be requested in writing via the chain of command to the Commander, Naval Supply Systems Command (SUP 05).

1002 MISSION

Officers' and chief petty officers' messes afloat are established for the purpose of promoting and maintaining the well being, morale, and efficiency of officers and chief petty officers by providing dining, lodging, social, and recreational facilities aboard ship.

1003 OFFICERS' MESSES AFLOAT

1. GENERAL. Officers' messes are generally categorized by their members and are defined as follows in subparagraphs 2-5.
2. FLAG MESS. When flag officers are regularly attached to ships they should establish their own mess and operate it with personnel assigned to their staff. Normally, the aide and staff division heads will be invited to be members of the flag mess. However, the admiral may invite such staff officers as they desire to join the flag mess. Staff officers not invited will become members of the ship's wardroom mess.
3. UNIT COMMANDER'S MESS. When a unit commander is regularly attached to a ship they may establish their own mess and operate it with personnel assigned to their staff. Normally, the commander's staff will be invited to be members of the mess. However the commander may invite such staff members as they desire. Staff officers not invited will become members of the ship's wardroom mess. If those ships that do not have separate unit commander and wardroom mess food preparation and storage facilities, the unit commander should join the wardroom mess and dine separately, if desired, rather than establishing a separate mess.

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4. **COMMANDING OFFICER'S MESS.** The commanding officer of a ship may form his/her own mess. As a matter of custom, the commanding officer of a large ship will have his/her own cabin mess, while on small ships such as destroyers, the commanding officer generally eats in the wardroom mess. This is necessary, since on small ships the number of personnel assigned is insufficient to support two officer messes. The ship's manpower authorization and strength will normally indicate whether or not the commanding officer is expected to have his/her own mess.

5. **WARDROOM MESS.** Officers aboard a ship other than those subsisting in a flag mess, unit commander's mess, or commanding officer's mess must join the wardroom mess. This mess is normally the largest officers' mess on a ship.

1004 CHIEF PETTY OFFICERS' MESSES AFLOAT

Chief petty officers and enlisted personnel of other armed forces in paygrades E-7, E-8 and E-9 will dine separately from junior enlisted personnel. SECTION 4 discusses the details of administrative management and operation of chief petty officer messes.

1005 OPERATION

1. **LOCATION AND DESIGNATION.** Officers' and chief petty officers' messes afloat will be physically located aboard ships and will be operated as integral parts of the Navy. Messes afloat will be designated as flag messes, unit commander's messes, commanding officer's messes, wardroom messes, and chief petty officers' messes.

2. **STATUS.** Messes afloat are instrumentalities of the United States Government. Consequently, they are established, organized, operated, and controlled by official regulations issued by the Department of the Navy. Furthermore, they will not be operated for financial profit of any individual, group, or organization.

3. **MESSES ASHORE.** Officers' and chief petty officers' messes afloat are not authorized to be physically located and operated ashore. Such messes, if operated ashore, will be established and operated under the provisions of the BUPERSINST 1710.11C, 2325.

4. **EXCLUSIONS.** This manual does not apply to commissioned officers' messes ashore, chief petty officers' messes ashore, troop messes on transport ships in service with the Military Sealift Command, cabin passenger messes on commissioned ships of the transport type, and general messes.

1006 ESTABLISHMENT

Establishment of private messes afloat is influenced by a particular ship's design, manpower authorization, staffing, and embarked staffs.

SECTION 2
ADMINISTRATIVE RESPONSIBILITY

2000 ADMINISTRATION AND TECHNICAL DIRECTION

The Chief of Naval Operations has assigned the responsibility for providing administrative and technical direction for the operation of private messes afloat to the Commander, Naval Supply Systems Command. Under the authority delegated by the Commander, Naval Supply Systems Command, the Deputy Commander for Support Services (SUP 05) is responsible for administering the Navy Food Service Program. Within the NAVSUP directorate for Support Services responsibility for the food service program is assigned to the Food Services Division (SUP 51). SUP 51 issues directives and letters of guidance, requires financial reports, audits and inspections, and provides technical assistance and training for managers and operating personnel.

2001 NAVY FOOD MANAGEMENT TEAMS AND DETACHMENTS

Officers' messes and chief petty officers' messes afloat may obtain technical assistance and on-the-job training through the Navy Food Management Teams and detachments. These teams and detachments are field activities of NAVSUP Code 51. Procedures for requesting food management team assistance are described in NAVSUP P-486, Appendix H.

2002 COMMAND AND SUPPORT RESPONSIBILITIES

1. GENERAL. Fleet commanders, unit commanders, and commanding officers are responsible for the proper administration of officers' messes and quarters afloat, and chief petty officers' messes afloat which fall under their direction.

Regulatory Direction. Local quarters and mess regulations should be issued as appropriate for proper management and operation.

Inspections. Commanding officers will make, or cause to be made, regular inspections of quarters and messes under their command. Fleet commanders will include officers' messes and quarters and chief petty officer messes in command inspections scheduled under the provisions of Fleet Command Instructions. Section 9, Appendix F provides a guide for conducting inspections.

2. BUDGETARY RESPONSIBILITY. Responsibility for budgeting for the maintenance of quarters and mess spaces, equipment, and other expenses chargeable to appropriated funds rests with the command authority to which the quarters and messes are attached.

2003 SHORTAGE OF MESS FUNDS

In all cases involving a deficit of mess funds, including suspected misappropriation, larceny, fraud, or robbery, the commanding officer will request an investigation by the Naval Investigative Service. If circumstances warrant, the commanding officer should convene a Judge Advocate General manual investigation to determine the facts and notify the immediate superior in command, type commander, and Commander, Naval Supply Systems Command (SUP 05) as appropriate.

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SECTION 3

ADMINISTRATION OF OFFICERS' MESSSES AFLOAT

3000 FLEET AND UNIT COMMANDERS

Fleet commanders and unit commanders in the administration of ships under their command are responsible for ensuring that officers' quarters and messes under their cognizance are operated and maintained within the standards prescribed in this publication.

3001 COMMANDING OFFICERS

Commanding officers are responsible for the proper operation and administration of the quarters and messes afloat in the command. As such, commanding officers will exert positive control of the messes through their capacity as mess president, or through the president of the mess if the commanding officer messes separately.

3002 MESS PRESIDENT

In all officers' messes afloat the senior line officer member of the mess, in command or in succession to command, will be the mess president. This officer will preside over the mess and ensure the preservation of order. In the absence of the mess president the senior line officer present in the mess will act as president. The mess president exercises a command function and is responsible for mess administration. The mess president presides over and maintains order, ensures compliance with this publication and other mess regulations, and upholds the customs and traditions of officer messing. The president of the mess will set the example for conduct and behavior expected of mess members, and will look after the welfare of mess members. The mess president will approve the menu and ensure that well-balanced and nutritious meals are served.

3003 MESS TREASURER OR WARDROOM OFFICER

1. GENERAL. A mess treasurer or wardroom officer will be appointed for each officers' mess except in those instances when a wardroom mess officer is authorized and assigned for the wardroom mess per the ships manpower authorization. A mess treasurer or wardroom officer will be appointed by the commanding officer for the wardroom mess (see Appendix B for template) and the commanding officer's mess using personnel assigned to the ship. Flag officers and unit commanders will appoint a mess treasurer or wardroom officer from personnel assigned to their immediate staffs. Frequent changes in personnel assigned mess treasurer or wardroom officer duties should be avoided.

2. ELIGIBILITY. Commissioned officers, warrant officers, and enlisted personnel in paygrades E-6 and above are eligible to serve as mess treasurer or wardroom officers for officers' messes afloat. Individuals charged with the custody and disbursement of public funds are ineligible for service as mess treasurer or wardroom officer. However, the mess treasurer or wardroom officer may be assigned the duties and perform the functions of mess caterer, and this practice is encouraged when possible on large ships, i.e., carriers. This assignment would be a primary duty vice the collateral duty of a mess caterer or a mess treasurer or wardroom officer. Members of an embarked staff are ineligible for duties as treasurer for the wardroom and commanding officer's mess. The assignment of mess treasurer or wardroom officer duties to enlisted members to officers' messes with multiple members is discouraged.

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3. FLAG, UNIT COMMANDER, AND COMMANDING OFFICER'S MESSSES. The assignment of mess treasurer or wardroom officer duties to enlisted personnel for messes serving one officer, such as a flag mess, unit commander's mess, or commanding officer's mess is encouraged when possible.

3004 DUTIES AND RESPONSIBILITIES OF THE MESS TREASURER OR WARDROOM OFFICER

The mess treasurer or wardroom officer is responsible for keeping an account of receipts and expenditures from which an abstract of the financial condition of the mess may be determined at any time. Specifically, the mess treasurer or wardroom officer will:

- a. Exercise overall supervision of the operation of the mess, including budgeting and comprehensive advance planning.
- b. Maintain accurate accounts and records for the mess.
- c. Verify the receipt of stocks of merchandise.
- d. Assume responsibility for the receipt, safekeeping, deposit, disbursement, and accountability of funds.
- e. Prepare monthly financial statements of the mess.
- f. Incur no indebtedness which cannot be defrayed with mess funds.
- g. Authorize in writing those individuals permitted to incur indebtedness in the name of the mess. (See Appendix B for template).
- h. Post a copy of each monthly financial operating statement in the mess area.
- i. Ensure that all bills are paid before leaving port. Should circumstances preclude payment, the mess treasurer or wardroom officer will notify the commanding officer of the number and amount of unpaid bills on the day the ship leaves port.
- j. Determine the value of the mess share.
- k. Compute the monthly mess bills.
- l. Ensure the proper use of enlisted ration allowances commuted to the mess. (See Section 7).
- m. Collect basic charges and surcharges as applicable for all meals purchased/made available from the general mess no later than 15 days following the end of the month in which the meals were purchased.
- n. Reimburse the food service officer for officer meals made available/purchased from the general mess no later than 15 days following the end of the month in which the meals were sold.
- o. Reimburse the food service officer for provisions purchased from the general mess no later than 15 days following the end of the month in which the provisions were sold.

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3005 MESS CATERER

1. GENERAL. The commanding officer will appoint from personnel under his/her command a mess caterer for each officers' mess in operation (see Appendix B for template), except when a wardroom mess officer has been assigned, or when the mess treasurer or wardroom officer has been assigned the duties of mess caterer. Flag officers and unit commanders will appoint a mess caterer from personnel assigned to their immediate staffs. A mess caterer may be assigned the duties and perform the functions of a mess treasurer or wardroom officer, and this is encouraged when possible on large ships, i.e., carriers. This assignment would be a primary duty vice the collateral duty of a mess caterer or a mess treasurer or wardroom officer. The assignment of mess caterer duties to enlisted personnel for messes serving one officer, such as a flag mess, unit commander's mess, or commanding officer's mess is encouraged when considered appropriate. An individual may be assigned the duties of mess caterer for more than one mess. Flag officers, unit commanders, and commanding officers will determine the period of time an individual will serve as mess caterer. In order to enhance the stability of mess operations, frequent changes in mess caterers should be avoided.

2. ELIGIBILITY. Commissioned officers, warrant officers, and enlisted personnel in paygrades E-6 and above are eligible to serve as mess caterers for officers' messes afloat.

3. QUALIFICATIONS. In view of the Supply Corps' technical knowledge in food service afloat and the Supply Department's organizational responsibility to support messes, consideration should be given to the advantages of assigning the duties of mess caterer to Supply Corps personnel. Culinary Specialists have considerable technical knowledge in mess operations and are qualified to serve as mess caterers.

3006 DUTIES AND RESPONSIBILITIES OF THE MESS CATERER

The mess caterer is responsible for the efficient management of officer quarters and the operation of the mess. Specifically, the mess caterer will:

- a. Supervise the procurement, storage, and issue of all provisions and supplies for quarters and messes.
- b. Obtain funds for provisions and supplies from the mess treasurer or wardroom officer.
- c. Assume accountability to the mess treasurer or wardroom officer for all funds received.
- d. Assume responsibility for government property in the mess.
- e. Assume responsibility for maintaining and repairing facilities and equipment.
- f. Assume responsibility for laundry and cleaning services for the quarters and the mess.
- g. Assume responsibility for providing linens and supplies for quarters and the mess.
- h. Obtain the concurrence of the mess president concerning menus.
- i. Supervise preparation and service of food.
- j. Supervise planning well-balanced and nutritious meals.

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- k. Detail enlisted personnel within the mess.
- l. Assume responsibility for training and qualification of assigned enlisted personnel.
- m. Ensure enlisted personnel whose rations are commuted to the mess receive the same menu as that afforded to mess members. Enlisted personnel assigned to an officers' mess must have the opportunity to eat three meals per day.
- n. Stay fully aware of the skills inherent in the billet of leading foodservice petty officer and demand excellence in executing these skills. The mess caterer should depend on the experience, judgement, and pride of the leading petty officer to administer routine operations without excessive supervision.

3007 WARDROOM MESS OFFICER

The assignment of a wardroom mess officer to a ship eliminates the need for appointing both a mess treasurer or wardroom officer and mess caterer. The wardroom mess officer is responsible for and will carry out the duties specified for both the mess treasurer or wardroom officer and mess caterer. (See Appendix B for template).

3008 RELIEF OF MESS TREASURER OR WARDROOM OFFICER, MESS CATERER, OR WARDROOM MESS OFFICER

1. **PERMANENT RELIEF.** Upon relief, an inventory of mess assets will be taken by both the relieved and relieving officers. The relieved officer will transfer to his/her successor all funds, merchandise, supplies, provisions, and equipment for which the officer is responsible. Records, accounts, vouchers, and bank accounts will be turned over to the relieving officer with a notation of all shortages, missing documents, or other deficiencies. A memorandum to the effect that this has been accomplished will be prepared in triplicate and signed jointly by both officers (see Appendix B for template). The original memorandum will be delivered to the commanding officer for official files and a copy retained by each officer. If any item in connection with the transfer is considered unsatisfactory by the relieving officer, he/she will so indicate in the memorandum.
2. **TEMPORARY RELIEF.** Absences of 30 days or less are considered temporary absences. The mess treasurer or wardroom officer, mess caterer, or wardroom mess officer need not be relieved for temporary absences. However, the commanding officer will appoint a temporary mess treasurer or wardroom officer, mess caterer, or wardroom mess officer for the duration of the absence and prescribe the extent of the duties for which the officer will be responsible (see Appendix B for template). A permanent relief is required for absences greater than 30 days.

3009 AUDIT BOARDS

Flag officers, unit commanders, and commanding officers will appoint an audit board consisting of qualified military personnel. The audit board will be composed of at least three members, and none may be connected with the management of the mess they audit. One member will be an officer who will serve as the senior member. The other members will be commissioned officers, warrant officers, or qualified petty officers as appropriate. The senior member of the audit board should be equal in rank or senior to that of the custodian of mess funds. Audit boards may be established for each mess, or a single consolidated audit board may be established to audit all messes aboard the ship, including flag and unit commander messes, if desired. Consolidated audit boards are encouraged whenever feasible. A letter of appointment

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which details the duties and responsibilities of the audit board will be prepared for each member of the audit board (see Appendix B for template).

3010 CONDUCTING AUDITS

The mess audit should provide an objective, unbiased review of the mess. Section 13, Appendix F provides a local private mess audit check-off list that can be used as a guideline. Mess audits will be conducted monthly.

3011 MESS MEMBERS

1. GENERAL. The members of an officers' mess afloat are individually and collectively responsible for their own deportment. All officers regularly attached to an afloat command, including officers of other armed forces, foreign nations, officers of the National Oceanic and Atmospheric Administration, and officers of the Public Health Service, will be members of the appropriate mess.

2. TEMPORARY ASSIGNMENT. Active duty officers, naval reserve officers on active duty for training, officers of embarked amphibious units/detachments, Board of Inspection and Survey officers, and other officers in a temporary or transient status aboard for a period of less than thirty days will be extended the privilege of joining the mess. However, an officer temporarily aboard who declines to become a mess member will be afforded the privileges of the mess on a day-to-day basis.

3. CIVILIAN PERSONNEL. Government civilian employees and contract employees or representatives, if of a status that is equivalent to that of a naval officer, will be extended the privilege of becoming a member of the appropriate mess. If civilian personnel prefer not to be mess members, they will be afforded the privileges of the mess on a day-to-day basis. Civilian personnel must conform to the standards and routine of the mess.

3012 TABLE OF EQUIVALENCY

The following table of equivalency of government civilian employees to naval officer ranks may be used as a guide in the operation of officers' messes subsisting civilian personnel.

Military Grade	General Schedule
O-6 and above	GS-15 and above
O-4 and O-5	GS-12 to GS-14
O-1 to O-3	GS-7 to GS-11

3013 MESS BILLS

1. GENERAL. All officers attached to a ship will belong to an officers' mess aboard the ship. Since officers' messes are private messes, officers will pay for their meals. A ship's design, manpower authorization, and manning level will have an impact on how messes choose to bill their members.

a. Ships With Separate Officer Messing Facilities. Ships with separate officer messing facilities have the physical capability for operating officers' messes separately from the general mess. At sea, all officers will pay by the equal mess bill method. In port, officers messes may sell individual meals on a credit basis IAW NAVSUP P-486 guidelines.

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(1) Equal Mess Bill Method. This method equally prorates the monthly mess bill among the members of the mess. Mess members must pay an equal monthly mess bill in advance to the mess treasurer or wardroom officer. The mess bill should be sufficient to cover the cost of food consumed by the mess and provide for other expenses of the mess such as gifts or nonfood purchases.

(a) Officers' Detached, Absent, or On Leave. An officer permanently detached, ordered on temporary additional duty, hospitalized, or absent on approved leave will be entitled to a proportionate rebate for the period of absence. With the exception of emergencies, advance notice will be given to the mess treasurer or wardroom officer at a minimum of 2-5 days before the officer is detached, absent, or on leave.

(b) New Members. New members will be billed a proportionate share of the month's mess bill for the remaining days of the month.

(2) Cost Per Meal Method. In port, the president of the mess may prefer to charge individuals only for those meals eaten or requested. If the cost per meal method is used, each meal sold to individual officers must be documented on a NAVSUP Form 1046. The heading "Sale of General Mess Meals" will be lined through and an appropriate heading substituted, e.g., "Sale of Wardroom Mess Meals." The provisions of NAVSUP Pub 486, Chapter 2, para. 2201.2b(1) regarding procedures for the use of NAVSUP Form 1046 are applicable (substituting mess treasurer or wardroom officer for food service officer). Rates for the sale of meals will be determined locally. However, the total mess bill should be sufficient to cover the cost of food consumed by the mess and provide for nonfood purchases and expenses of the mess.

(3) Subsisting From the General Mess. When the commanding officer determines that it is impractical and uneconomical to subsist a small number of officers in the established officers' mess during in port periods, weekends, or holidays, officers may purchase meals from the general mess. Credit procedures as outlined in NAVSUP Pub 486, Chapter 2, para. 2201.2 should be followed.

b. Messes Which Subsist From the General Mess. In port, private messes which subsist from the general mess by design will follow the credit sale of meal procedures noted above. Additionally, officers will be required to pay for three meals for each full day at sea. On days entering or leaving port, officers will pay for meals consumed during the at sea period.

3014 MEAL PRICES AND PAYMENT METHODS

1. GENERAL. Meal prices must be sufficient to cover the cost of food and a proportionate share of other mess operating expenses borne by non-appropriated funds. With the exception of messes subsisting from the general mess, the mess treasurer or wardroom officer will determine the selling price for each meal using the following equation:

$$\begin{aligned}\text{Daily Rate} &= \text{Monthly food cost per member}/30 \text{ days.} \\ \text{Breakfast} &= \text{Daily rate} \times .2 \\ \text{Lunch} &= \text{Daily rate} \times .4 \\ \text{Dinner} &= \text{Daily rate} \times .4 \\ \text{Brunch} &= \text{Daily rate} \times .4\end{aligned}$$

2. MESSES SUBSISTING FROM THE GENERAL MESS. Meals will be sold at the rate prescribed by the Department of Defense and published on the Office of the Under Secretary of the Navy Homepage, www.dtic.mil/comptroller/, Food Service Charges at Appropriated Fund

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Dining Facilities, Tab G and in the annual NAVSUP Sale of Meal Rates and Ration Credit Conversion Factors Naval Message. Mess treasurer or wardroom officers should contact the food service officer to obtain current prices.

3. **PER DIEM.** Messes which subsist from the general mess are required to collect a surcharge for meals from those individuals subsisting from the mess on a temporary basis and who are drawing per diem. Messes which operate their own self-contained facility will sell meals at a daily rate sufficient to provide reimbursement of food costs and non appropriated operating expenses plus the surcharge rate. The total charge will be at a rate of not less than \$2.50 per day. Surcharge rates can be found on the Office of the Under Secretary of the Navy Homepage, www.dtic.mil/comptroller/, Food Service Charges at Appropriated Fund Dining Facilities, Tab G and also in the annual NAVSUP Sale of Meal Rates and Ration Credit Conversion Factors Naval Message.
4. **COLLECTION FOR MEALS SOLD ON A CREDIT BASIS.** The mess treasurer or wardroom officer is responsible for maintaining the NAVSUP Form 1046 and collecting money for the credit sale of meals.
5. **PAYMENT METHODS.** Collection may be by either cash or check.

3015 GUESTS

1. **POLICY.** Every officers' mess must have a policy which distinguishes guests of individual members from guests of the mess.
2. **MEMBER'S GUEST.** The cost of a meal for a member's guest will be billed to the member at the end of each month. The consumption of a meal of a guest of a member will be recorded on the NAVSUP Form 1046. The bill provided to the mess members for the per meal charge basis comes from this form. Special attention needs to be adhered to in order to ensure that the applicable meal rates and surcharges are applied to guests IAW the Sale of Meal Rates message and or quarterly NAVSUP Notice 7330. Guests are not exempt from paying the applicable surcharge rates unless the Sale of Meal Rates message indicates otherwise.
3. **GUEST OF THE MESS.** The cost of a meal for an official guest of the entire mess will be absorbed by all members of the mess.
4. **RESPONSIBILITY OF THE PRESIDENT OF THE MESS.** The president of the mess will ensure that imposing the cost of meals for guests of the entire mess is not abused or administered in a manner for the advantage of senior officer members of the mess.

3016 MESS SHARES

Working capital to operate officers' messes afloat is raised through the sale of mess shares to members. Only one share is sold to each member. As such, each member becomes an equal partner in the mess. The procedures for the financial management of mess shares are contained in SECTION 7.

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SECTION 4
ADMINISTRATION OF CHIEF PETTY OFFICERS'
MESSES AFLOAT

4000 COMMANDING OFFICER

Commanding officers are responsible for the proper operation and administration of chief petty officers' messes afloat in the command. As such, commanding officers will exert positive control of the messes through the president of the mess and ensure that messes under their cognizance operate under the provisions of this manual.

4001 PURPOSE AND STAFFING

Master chief, senior chief, and chief petty officers of the Navy and other armed forces enlisted personnel in paygrades E-7, E-8 and E-9 will mess in a separate mess when space and supporting personnel are available. Chief petty officer messes will be staffed with one Culinary Specialist for each 75 members and one food service attendant for each 15 members.

4002 MESS PRESIDENT

The chief petty officer who is senior for purposes of military authority will be the mess president. In the absence of the mess president the next senior chief petty officer present in the mess will act as president. The mess president exercises a command function and is responsible for mess administration. The mess president presides over and maintains order, ensures compliance with this publication and other mess regulations, and upholds the customs and traditions of the mess. The president of the mess sets the example for conduct and behavior expected of mess members. Chief petty officers not regularly attached to the ship or assigned to an embarked staff are ineligible for mess president.

4003 MESS TREASURER OR WARDROOM OFFICER

The commanding officer will appoint a chief petty officer as mess treasurer or wardroom officer (see Appendix B for template). The duties of the mess treasurer or wardroom officer will include those assigned to a mess caterer. No chief petty officer having supply subsistence, retail sales, or disbursing duties will be eligible to serve as mess treasurer or wardroom officer. The commanding officer will determine the length of time an individual will serve as mess treasurer or wardroom officer.

4004 RESPONSIBILITIES AND DUTIES OF THE MESS TREASURER OR WARDROOM OFFICER

The mess treasurer or wardroom officer is responsible for keeping an account of receipts and expenditures from which an abstract of the financial condition of the mess may be determined at any time. The mess treasurer or wardroom officer is responsible for the efficient management and operation of the mess. Specifically the mess treasurer or wardroom officer will:

- Supervise the overall administration, management, and operation of the mess.
- Maintain accurate accounts and records of the mess.
- Verify receipt of stocks and merchandise.

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- Supervise procurement, storage and issue of all consumable provisions and supplies.
- Prohibit procurement of stores for the mess under an agreement whereby the supplier permits payment upon consumption.
- Assume responsibility for receipt, safekeeping, deposit, disbursement and accountability of mess funds.
- Prepare monthly financial statements of the mess.
- Incur no indebtedness which cannot be defrayed with mess funds.
- Authorize in writing those individuals permitted to incur indebtedness in the name of the mess (see Appendix B for template).
- Post a copy of the monthly financial operating statement in the mess area.
- Ensure that all bills are paid before leaving port. Should circumstances preclude payment, the mess treasurer or wardroom officer will notify the commanding officer of the number and amount of unpaid bills on the day the ship leaves port.
- Assume responsibility for government property in the mess.
- Assume responsibility for maintaining and repairing facilities and equipment.
- After obtaining the concurrence of the mess president, approve the menu.
- Supervise preparation and service of food.
- Plan well-balanced and nutritious meals.
- Detail the enlisted personnel assigned to the mess.
- Assume responsibility for training and qualification of assigned enlisted personnel.
- Ensure that enlisted personnel assigned to the mess, whose rations are commuted to the mess, receive the same menu as the members of the mess. This will be accomplished on the basis of providing three meals a day for each day which rations are commuted.
- Assume responsibility for and supervise the cleaning of equipment and spaces assigned to the mess and its members.
- Reimburse the food service officer for provisions purchased from the general mess no later than 15 days following the end of the month in which the provisions were purchased.

4005 RELIEF OF THE MESS TREASURER OR WARDROOM OFFICER

1. **PERMANENT RELIEF.** Upon relief, an inventory of mess assets will be taken by both the relieved and relieving chief petty officers. The relieved chief petty officer will transfer to his/her successor all funds, merchandise, supplies, provisions, and equipment for which the mess treasurer or wardroom officer was responsible. Records, accounts, vouchers, and bank accounts will be turned over to the relieving mess treasurer or wardroom officer with a notation

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of all shortages, missing documents, or other deficiencies. A memorandum to the effect that this has been accomplished will be prepared in triplicate and signed jointly by both chief petty officers (see Appendix B for template). The original memorandum will be delivered to the commanding officer for official files and a copy retained by each chief petty officer. Any item in connection with the relief which the relieving mess treasurer or wardroom officer considers unsatisfactory will be so indicated in the memorandum.

2. **TEMPORARY RELIEF.** Absences of 30 days or less are considered temporary absences. The mess treasurer or wardroom officer need not be relieved for temporary absences. However, the commanding officer will appoint a temporary mess treasurer or wardroom officer for the duration of the absence and prescribe the extent of the duties for which the temporary mess treasurer or wardroom officer will be responsible (see Appendix B for template).

4006 AUDIT BOARDS

The goal of the mess audit is an unbiased review of the mess. Commanding officers will appoint an audit board consisting of qualified military personnel (see Appendix B for template). The audit board will be composed of at least three members, and none may be connected with the management of the mess they audit. One member will be an officer who will serve as the senior member. The other members of the board will be commissioned officers, warrant officers, or chief petty officers as appropriate. A letter of appointment which details the duties and responsibilities of the audit board will be prepared for each member of the audit board.

4007 MESS MEMBERS

The members of a chief petty officers' mess afloat are individually and collectively responsible for their own propriety and deportment. Unless assigned to or serving in another mess, senior enlisted personnel in paygrades of E-7, E-8 and E-9 attached to or serving on a ship will belong to the chief petty officers' mess. Membership includes senior enlisted personnel assigned to an embarked staff, other armed forces enlisted personnel, and senior enlisted personnel in a transient or temporary duty status. Members will be familiar with and conform to the contents of this publication.

4008 MESS FUNDS

1. **GENERAL.** The chief petty officers' mess generates funds through commuting the ration allowance or reallocating the BAS of each member, the Culinary Specialists, and food service attendants assigned to the mess. Members may be assessed a nominal amount monthly if necessary to provide additional food items or meet other expenses of the mess.

2. **COMMUTED RATIONS.** Rations commuted and BAS reallocated to the chief petty officers' mess will be used to purchase food items only. Use of commuted rations for purposes other than subsistence is a violation of law, specifically Title 31, U.S. Code 628 which reads: ". . . sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they were respectively made, and for no others." In this regard, the Comptroller of the Navy has ruled that commuted ration allowances in chief petty officers' messes may be used for subsistence only. Mess funds generated from commuted rations may not be used to fund the payment to private caterer of social functions off the ship whatsoever.

3. **ASSESSMENTS.** Chief petty officer messes are expected to operate within their ration allowances, and assessments must be kept to a minimum. Assessments will be nominal and charged against mess members in equal shares only. These charges will be for additional food

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items and nonfood purchases. Culinary Specialists, food service attendants, and other personnel E-6 and below assigned to the mess will not be assessed extra fees.

4. MESS SHARES. Selling mess shares is prohibited.
5. CASH REBATES. Cash rebates of mess funds to mess members or any other party are prohibited.
6. EXCESS MESS ASSETS. Excess mess funds generated from commuting rations or reallocating BAS to the chief petty officers' mess will be rebated monthly to the disbursing officer for deposit to the Military Personnel Navy appropriation, BAS subhead. Chief petty officers' messes may retain a percentage of unexpended commuted rations for working capital. See SECTION 7, para. 7004-10.

4009 CULINARY SPECIALIST DUTIES AND RESPONSIBILITIES

1. GENERAL. Culinary Specialists are responsible for performing the functions associated with the management and operations of messes and quarters afloat. The functional elements described below and associated tasks and duties contained within each functional area will normally be considered the responsibility of the Culinary Specialists. In cases where it is impractical to rely solely on Culinary Specialists, the rotational pool may be used to assist and support the Culinary Specialist personnel.
2. CPO MESS. Culinary Specialist personnel are responsible for the following:
 - supervising CPO mess personnel;
 - determining the number of CPO's who will be aboard for meals;
 - determining the number of guests expected and being alert for unexpected guests;
 - ensuring that the proper number of tables and covers are provided to serve guests and CPO's;
 - supervising the serving of all meals and ensuring that:
 - meals are properly served and on time;
 - CPO mess personnel uniforms are clean, unwrinkled, buttoned properly, and that the rules and requirements of personal hygiene are observed;
 - CPO mess personnel are attentive, alert, and do not lean on the sideboard or against the bulkheads during meal hours;
 - avoiding waste of food and mess supplies of any kind; and
 - assuring that the CPO mess and equipment are kept clean and neat at all times.
3. GALLEY. Culinary Specialists are responsible for the following:
 - preparing food for the CPO mess;
 - keeping the galley clean and neat;
 - keeping all cooking utensils, ranges, stowage places, and other equipment clean and free from grease;

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- disposing of garbage from the galley; and
 - drawing stores for use in preparing food in the galley.
4. LIVING SPACES. Culinary Specialists are responsible for the following:
- supervising personnel assigned to provide basic living space maintenance; and
 - ensuring that all tasks and duties are performed in a timely and efficient manner.
5. DUTY WATCH. Culinary Specialists are responsible for the following:
- keeping the CPO mess and associated spaces in good order;
 - setting out food for CPO's having the late watch;
 - keeping fresh coffee, cream, and sugar available; and
 - assisting FSA's by keeping the dishes washed and the galley clean.

4010 FOOD SERVICE ATTENDANT PERSONNEL UTILIZATION AND DUTIES

1. GENERAL. A rotational pool of enlisted personnel in paygrades E-1 through E-3 will be established to provide basic living space maintenance service in CPO quarters aboard ship. All personnel in paygrades E-1 through E-3 will be eligible for assignment to the rotational pool without exception, and normally will remain in the pool for a period not longer than 90 days. Petty officers will not be detailed to rotational pools.
2. LIVING SPACES. Rotational pool personnel will be responsible for the following:
- pick up and delivery of bed linen.
 - keeping all living and associated spaces clean by sweeping and dusting; shining sinks, mirrors and brightwork; scrubbing urinals, commodes and showers; emptying wastebaskets daily; vacuuming rugs; and waxing tiles.
 - maintenance and cleaning of passageways and heads in CPO quarters.
 - operating scullery machine, ware washing, dish washing, washing of pots and pans.
 - assist as servers on serving lines and or during specific designated meal events as prescribed by the mess president or mess caterer.
3. FOOD SERVICE RELATED SPACES, FOOD SERVICE AND FOOD PREPARATION. As delineated in para. 4009, cleaning and maintenance of food service and related spaces including food service areas, food preparation areas and sculleries are normally considered the responsibility of Culinary Specialist personnel. However, rotational pool personnel may be used to assist where it is impractical to rely solely on Culinary Specialists. Similarly, while chief petty officer food service is a Culinary Specialist responsibility, the rotational pool may also be used to support this function, including service and food preparation efforts.

4011 ADMINISTRATION AND OPERATION

With the exceptions noted in this chapter and elsewhere in this publication, chief petty officers' messes will be administered and operated under the same instructions governing officers' messes. Records, reports, financial management, monthly financial operating statements,

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audits, inspections, inventories, and the procurement, storage, and issue of consumable supplies and provisions are applicable for the operation and management of chief petty officers' mess.

SECTION 5

OFFICERS' QUARTERS AND MESSES AFLOAT

PART A: INTRODUCTION

5000 CUSTOM, TRADITION, AND CEREMONY

1. INFLUENCE ON MILITARY SERVICE. Custom, tradition, and ceremony exert a profound influence on human behavior throughout life. This influence is particularly marked in the military service with customs, traditions, and ceremonies. Such stimuli, when understood and properly directed, can be of incalculable value to "esprit de corps". It is on discipline that the strength of the Naval Service rests, and ceremony to a marked degree enhances discipline. Proper dignified ceremony is more often in keeping with good custom than the lack of it. Every opportunity should be used to develop pride and discipline by the example of ceremony.

2. WARDROOM LIVING. The customs and traditions of wardroom living are dictated by propriety, good manners, and common sense. Since wardroom members are officers and gentlemen/ladies, the standards of social conduct, deportment, and dress expected of officers and gentlemen/ladies must be required in the wardrooms of the fleet, and expected of their members both afloat and ashore.

5001 WARDROOM STANDARDS

To instill in their officers a respect for and habitual practice of these naval customs and traditions, commanding officers must require the highest standards of service, habitability, and cleanliness in their wardroom, and of neatness, decorum, and orderly manner of living by the members. While the degree of formality must, as a practical matter, differ between an aircraft carrier and a destroyer escort because of differences in physical facilities and number of personnel assigned, no ship in the fleet is so lacking in facilities or personnel that the minimum standards prescribed herein cannot be met.

5002 HABITABILITY

Wardroom country is each officer's seagoing home. It should exhibit the maximum in habitability regarding meal preparation and dining facilities, berthing arrangements, appearance and decor, lighting, ventilation, and noise level. The structure and installed equipment provided in construction is but a base upon which attractive and comfortable facilities must be built. The guidance of the commanding officer and the interest and efforts of all officers are required.

5003 QUALITY OF FACILITIES, SERVICE, AND MEALS

The quality and variety of china, silverware, linens, and equipment in the ship's allowance list are the minimum required and therefore must be maintained, augmented as necessary, and used when appropriate. Alert, attentive, well-trained, and well-groomed food preparation personnel must be expected and required. The service of varied, well-prepared, and attractively presented meals must likewise be expected and required. The achievement of high standards of facilities and food service depends on the cooperation of all mess members, which in turn must be elicited by the commanding officer.

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5004 USE OF WARDROOM AND STATEROOMS

Wardroom and staterooms are officers' country, the seagoing home for officers aboard ships, and should not be entered by others except when on official business or when invited. When an officer has anyone in officers' country for business or social purposes, he/she must keep in mind that he/she is using the home of other officers as well. For these reasons, official business should be conducted in other parts of the ship to the maximum extent possible. Wardroom pantries, washrooms, and storerooms are out of bounds to personnel other than mess members and mess personnel, except for official business related to those spaces.

5005 ASSOCIATION WITH MESS PERSONNEL

The mess personnel duties and their continuous presence in officers' country produce an especially close relationship between the enlisted personnel and mess officers. Successful wardroom operation depends upon the mutual trust and respect of this relationship which results from high levels of personal honesty and integrity. Officers who do not display the qualities necessary for this special group should not be allowed to remain in the mess. Each officer must, by his/her attitude and comments, show the mess personnel his/her recognition and appreciation of their importance to the mess, the ship, and the Navy. Mess personnel are to be addressed courteously by name. Each officer must ensure that others enjoying the privileges of his/her mess observe these requirements.

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PART B: FACILITIES AND SERVICE

5100 FACILITIES

1. **GENERAL.** The ship structure and installed equipment in officers' country is the basis upon which a proper facility can be built. Within the limitations of funding, the judicious expenditures of supplies and equipage and overhaul monies on allowed items must be exercised to obtain maximum levels of habitability. Improvisations with tender assistance can correct many of the design deficiencies in our ships. In addition, the recreation funds developed through profits in the ship's store system are available to the wardroom on a pro rata basis and should be included in purchasing recreation items authorized in Section 11, para. 3c. Finally, the members of the mess must not be reluctant to expend their own efforts in the physical improvement of their wardroom, since it is, after all, their home.
2. **CAMARADERIE AND ESPRIT IN WARDROOMS.** To foster camaraderie and esprit in wardrooms and to improve the opportunity for informal discussion and association between junior and more senior officers, commanding officers should modify facilities as feasible to provide for maximum seating at one service.
3. **VENTILATION AND SOUND REPRODUCTION.** Efforts should be made to ensure adequate ventilation and sound reduction is maintained through insulation, paneling, etc.
4. **IMPROVEMENTS IN DECOR.** Improvements in decor through the use of indirect lighting, carpeting, draperies, pictures, and furniture coverings should be pursued in a planned manner. Professional advice in matters of arrangement and decor, usually available without charge from quality establishments, should be obtained whenever possible.
5. **RECREATIONAL ITEMS.** Recreational items including radio, stereo, television, and games should be provided.
6. **ADEQUATE AND HABITABLE DINING AREA.** An adequate and habitable dining area for assigned Culinary Specialists and other enlisted mess personnel should be provided when practicable, or in its absence mess personnel should be provided the option of dining in the general mess.

5101 EQUIPMENT

1. **GENERAL.** An officers' mess afloat cannot operate in keeping with the standards prescribed herein without adequate types and quantities of equipment and supplies. The allowances of equipment and furnishings tabulated in the COSAL are minimum required quantities; the quantities on hand are dictated by the usage necessary to meet the prescribed standards of service. The full use of allowed equipment and supplies eliminates the need for practices not in keeping with the standards of wardroom living such as placing condiment bottles, milk boxes, and paper on wardroom tables. Basic necessities for wardroom living are available through the Navy supply system, but wardrooms are encouraged to add additional refinements to increase habitability. Standard or non-standard allowance items which are not in stock must be ordered from the supply system. Non-allowance items urgently required may be purchased commercially.

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2. MAINTENANCE OF FOOD SERVICE EQUIPMENT

a. General. Personnel other than maintenance personnel will not be permitted to make repairs. If it becomes necessary to employ the services of a commercial establishment, the cost of such services, plus any parts supplies, will be paid by a Voucher for Disbursement and/or Collection (NAVCOMPT Form 2277) charging the appropriation, Operation and Maintenance Navy.

b. Inspection. In addition to a thorough inspection for cleanliness, all food service machinery and equipment will be carefully examined by the personnel who operate the machinery for loose nuts, bolts, parts, connections, and the like, before beginning operations. This inspection each morning is especially important afloat where machinery is subject to a high degree of continuous vibration. Also afloat, a thorough inspection of machinery will always be made after firing the guns and upon completion of any structural tests to which the ship may be subjected.

c. Lubrication. Maintenance personnel should assume independent responsibility for proper lubrication of food service machinery and equipment.

d. Speed of Machinery. Under no circumstances will food service machinery be operated at a speed in excess of that prescribed by the manufacturer.

5102 FOOD SUPPLIES

Officers' messes purchase their own food. Supplies can be obtained from any approved source, including the ship's supply officer. The supply officer is authorized under existing regulations to purchase any item for resale to private messes that is listed in the Prime Vendor Catalog as authorized for Navy use. (See NAVSUP P-486, para. 4103).

5103 SUBSISTING OFFICERS AND ASSIGNED ENLISTED PERSONNEL FROM THE GENERAL MESS

When a self-sufficient wardroom pantry or galley is not provided, if the pantry or galley is under repair, or if a shortage of enlisted personnel precludes operation of a separate mess, officers may subsist from the general mess. During in-port periods, it may also be uneconomical to operate the officers' mess galley for some meals during weekends and holidays, and during leave periods when only a small number of officers are on board. This may be done under the prescribed criteria in NAVSUP P-486, para. 2201.2, and as outlined in 3013.1(3) of this publication. Subsistence from the general mess, utilizing the same menu involves the purchase of prepared meals and/or raw food items for the required amount of rations to feed the number of persons subsisting. Regular wardroom service is to be maintained.

5104 SERVICE

1. GENERAL

a. Assigned Personnel. Service is provided by the assigned personnel. Except in the smallest ships, the number of personnel authorized is designed to supply the full range of services defined by the skill required of the Culinary Specialist group rating.

b. Shortages of Personnel. Shortages of food service personnel may occur from time to time to the extent of requiring a reduction in normal services. Commanding officers must ensure an equitable distribution of services among all officers aboard. Reduced services must

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be progressively restored as the number of food service personnel approaches the allowance level. In a like manner, a shortage of food service personnel will require streamlining of service. This must be done by simplifying meals, not by neglecting proper service.

c. Maintenance of Standards for Serving Meals. Heavy demands are placed upon the time and energy of officers in today's Navy. Shortages of Culinary Specialist personnel must not be justification for reduction in standards such that properly served meals are not available in the mess at normal meal hours, regardless of the number of officers aboard.

2. WARDROOM SERVICE. To maintain proper standards in wardrooms, service must be organized to:

a. Provide individual table service at the breakfast meal and on those special occasions deemed appropriate by the president of the mess and the commanding officer. Individual service may also be necessary because of physical constraints of space or for other reasons, and in this regard, type commander and fleet commander guidance should be followed. At all other meals, family or buffet style food service will be used in officers' messes afloat.

b. Provide duty watch service to tend the wardroom and provide food for the late watch.

c. Keep the wardroom clean and neat at all times.

d. Provide meal service in an efficient, timely, and courteous manner.

3. STATEROOM SERVICE. Minimum standards of stateroom service must be organized to:

a. Deliver and return laundry and dry cleaning from the ship's laundry as scheduled and requested.

b. Make up beds daily for commanding officers, executive officers, unit commanders, and officers in paygrades O-5 and above or their equivalents. Change bed linens weekly.

c. Maintain staterooms and associated spaces in a high standard of cleanliness.

4. PANTRY LINEN SERVICE. Linen service will provide:

a. Clean pantry towels daily.

b. Clean mess jackets, in good repair and in proper sizes, as required or prescribed by the mess president or mess caterer.

5105 PERSONAL SERVICE

The following services are considered of a personal nature and therefore are the sole responsibility of individual officers:

1. Bed making and bed linen changing except as noted in para. 5104.3 and para. 6004.2.

2. Care, maintenance and orderliness of personal effects which include military uniforms, uniform accessories, and shoes.

3. Sorting and stowage of personal laundry.

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5106 ALCOHOLIC BEVERAGES

Sherry, wine, and beer may be served to American or foreign visitors in wardroom and flag messes on naval vessels in support of diplomatic and community relations goals. The authority, accountability and control of these alcoholic beverages are prescribed by the Secretary of the Navy and contained in SECNAVINST 1700.11C series. These beverages shall be purchased using funds of the hosting private mess. Under no circumstances shall general mess funds be used for the purpose of purchasing alcoholic beverages.

SECTION 6
ASSIGNMENT AND ADMINISTRATION OF
ENLISTED PERSONNEL IN MESSES AFLOAT

PART A: ASSIGNMENT, RESPONSIBILITIES AND DUTIES

6000 CULINARY SPECIALIST PERSONNEL

Personnel of the Culinary Specialist rating and other enlisted personnel are assigned to officers' country to provide food service, to care for designated spaces, and to man assigned battle stations. In providing for the health and well being of the officers attached, and releasing officers' time for assigned duties, food service personnel are performing a vital service to the ship and to the Navy. The work of the food service personnel is a key factor in the morale of any wardroom. For this reason, it is essential that the work assignments be accomplished in an efficient and timely manner, that service be prompt and cheerful, that the compartments and rooms be clean at all times, and that training be provided to ensure that custom and etiquette are observed. It is equally essential that the officers recognize the importance of food service personnel by complimenting them for work well done. The proper performance of food service personnel is the collective responsibility of all members of the wardroom.

6001 CULINARY SPECIALIST ALLOWANCE

1. **GENERAL.** The Culinary Specialist allowance is established by the manpower authorization for each ship or command. The number of Culinary Specialists assigned to a ship will vary considerably because of the size and design of the ship, the number of officers assigned, and the number of messes operated, i.e., commanding officer's mess, wardroom mess, chief petty officers' mess, etc. The manpower authorizations for ships do not, in every instance, specify the number of Culinary Specialists allocated to each mess. In those cases, the OPNAVINST 3120.32C, which provides the percentages allowed, should be used in the assignment of Culinary Specialists to more than one mess based on the size and numbers of members in each mess. An inequitable distribution to serve the interests of a small mess operation and to the detriment of a larger mess operation will be prohibited.

2. **FLAG OFFICERS' MESSES.** Embarked flag officer units are normally manned with Culinary Specialists but not with food service attendants. Additional augmentations and or the use of shipboard Culinary Specialists are not authorized in the flag mess areas. On occasions depending on the circumstances Food Service Attendants may be provided from the shipboard rotational pool but is not normally authorized and are highly discouraged. Flag mess staff must ensure they bring their appropriate manpower support of Culinary Specialist when embarked aboard naval vessels.

3. **COMMANDING OFFICERS' MESSES.** Commanding officers' messes and other small messes supporting a single officer will not be assigned more than two Culinary Specialists on a permanent basis. Commanding officers may temporarily augment the Culinary Specialists assigned to their mess when entertaining guests to provide adequate service using Culinary Specialists from other messes on the ship. However, such augmentation will not be on a permanent basis and the ration allowances for the personnel assigned temporarily will not be commuted to the commanding officers' mess.

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6002 CULINARY SPECIALISTS' ASSIGNMENTS AND ORGANIZATION

1. GENERAL. In most ships, personnel allowance do not provide Culinary Specialists to separately fill all assignments contained in this manual, however, Culinary Specialists along with food service attendants can be organized to perform all required functions. Individuals of the Culinary Specialist rating should be assigned to officers' messes and stateroom spaces in supervisory capacities for sufficient periods of time to provide for continuity in the performance of assigned duties and teamwork in coordinating total officer support efforts. In this same regard, those duties which are less desirable and which require only minimum technical and professional competence should be rotated among assigned Culinary Specialist personnel to the maximum extent possible. This will ensure that all personnel assigned are provided an equal opportunity for professional growth and eventual advancement.

2. LEADING MESS PETTY OFFICER. The senior enlisted person assigned is the leading food service petty officer responsible to the mess caterer for the supervision of food service personnel and the day-to-day details of mess management. He/she supervises and trains assigned personnel, directs the procurement, preparation, and service of food, and works out the details of menus and seating plans for the approval of the mess caterer and the president. During meals he/she stations himself/herself in the wardroom to oversee the service and ensure that it is properly performed. A good leading food service petty officer will quickly determine the preferences of the members of the mess and adjusts meal planning accordingly. He/she will have a thorough knowledge of food and of menu planning, and will demonstrate great pride in his/her work.

6003 CULINARY SPECIALIST DUTIES AND RESPONSIBILITIES

1. GENERAL. Culinary Specialists are responsible for performing the functions associated with the management and operations of messes and quarters afloat. The functional elements described below and associated tasks and duties contained within each functional area will normally be considered the responsibility of the Culinary Specialists. In cases where it is impractical to rely solely on Culinary Specialists, the rotational pool may be used to assist and support the Culinary Specialist personnel.

2. WARDROOM. Culinary Specialist personnel are responsible for the following:

- a. supervising wardroom mess personnel;
- b. determining the number of officers who will be aboard for meals;
- c. determining the number of guests expected and being alert for unexpected guests;
- d. ensuring that the proper number of tables and covers are provided to serve guests and officers;
- e. supervising the seating arrangement for meals;
- f. seeing that the "buck" is in its proper place before each meal (as applicable);
- g. supervising the serving of all meals and ensuring that:
 - (1) meals are properly served and on time;
 - (2) wardroom personnel uniforms are clean, unwrinkled, buttoned properly, and that the rules and requirements of personal hygiene are observed;

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(3) wardroom personnel are attentive, alert, and do not lean on the sideboard or against the bulkheads during meal hours;

- h. changing soiled linens and napkins;
- i. avoiding waste of food and mess supplies of any kind;
- j. assuring that the wardroom and equipment are kept clean and neat at all times; and
- k. assuring table and chair covers are cleaned quarterly; drapes semiannually or as prescribed by the mess president or mess caterer.

3. GALLEY. Culinary Specialists are responsible for the following:

- a. preparing food for the wardroom mess;
- b. keeping the galley clean and neat;
- c. keeping all cooking utensils, ranges, stowage places, and other equipment clean and free from grease;
- d. disposing of garbage from the galley; and
- e. drawing stores for use in preparing food in the galley.

4. PANTRY. Culinary Specialists are responsible for the following:

- a. keeping the pantry and equipment clean and neat;
- b. ensuring leftover food is stored properly in a sanitary manner;
- c. polishing silverware and serving dishes;
- d. taking inventory of all silver;
- e. drawing and stowing stores;
- f. assisting in preparing food for the wardroom mess;
- g. keeping the wardroom mess storeroom clean;
- h. disposing of all garbage from the pantry; using proper plastic disposal procedures;
- i. handling all linens used in the pantry; and
- j. ensuring all dishes are washed.

5. STATEROOM AND LIVING SPACES. Culinary Specialists are responsible for the following:

- a. supervising personnel assigned to provide basic officer stateroom and living space maintenance; and
- b. ensuring that all tasks and duties are performed in a timely and efficient manner.

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6. DUTY WATCH. Culinary Specialists are responsible for the following:
 - a. keeping the wardroom and associated spaces in good order;
 - b. setting out food for officers having the late watch;
 - c. keeping fresh coffee, cream, and sugar available; and
 - d. keeping the dishes washed and the pantry clean.

6004 FOOD SERVICE ATTENDANT PERSONNEL UTILIZATION AND DUTIES

1. GENERAL. A rotational pool of enlisted personnel in paygrades E-1 through E-3 will be established to provide basic stateroom and associated space maintenance services in officers' quarters aboard ship. All personnel in paygrades E-1 through E-3 will be eligible for assignment to the rotational pool without exception, and normally will remain in the pool for a period not longer than 90 days. Petty officers will not be detailed to rotational pools except when E-3 and below personnel are not available.
2. STATEROOM AND LIVING SPACES. Food service attendant personnel will be responsible for the following:
 - a. daily bed making services and weekly bed linen changing (only for commanding officers, executive officers, unit commanders and officers in paygrades O-5 and above or their equivalent);
 - b. keeping all staterooms and associated living spaces clean by sweeping and dusting; shining sinks, mirrors and brightwork; scrubbing urinals, commodes and showers; emptying wastebaskets daily; vacuuming rugs; and waxing tiles;
 - c. maintenance and cleaning of passageways and heads in officer's quarters; and
 - d. ensuring that officers' beds have clean linen and that soiled hand and bath towels are changed twice weekly.
3. FOOD SERVICE RELATED SPACES, FOOD SERVICE AND FOOD PREPARATION. As delineated in para. 6003, cleaning and maintenance of food service and related spaces including food service areas, food preparation areas and sculleries will normally be considered the responsibility of Culinary Specialist personnel. However, food service attendant personnel may be used to assist where it is impractical to rely solely on Culinary Specialists. Similarly, while food service is a Culinary Specialist responsibility, the rotational pool may also be used to support this function, including wardroom service and food preparation efforts.

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PART B: NAME TAGS, TRAINING AND PUBLICATIONS

6100 NAME TAGS FOR ENLISTED PERSONNEL

The publication, U.S. Navy Uniform Regulations (NAVPERS 156651) Chapter 6, section 4, contains general regulations prescribing uniform apparel to be worn by Culinary Specialists and other food service enlisted personnel, including the wearing of name tags indicating name, rate, and command to which assigned. The wearing of nametags will assist officers and guests in correctly addressing the Culinary Specialist and other food service enlisted personnel during meals and at other times.

6101 MESS PERSONNEL TRAINING PROGRAM

An effective training program for mess personnel is vital to establishing and maintaining proper mess standards. A division officer's notebook, with proper up-to-date records, written delegation of duties and responsibilities, and outlined training lessons with definite objectives, is as important for the Culinary Specialist as for any other division in the ship. It is a training program in which the commanding officer, executive officer, medical officer, supply officer, chaplain, caterer, and other officers, including the junior ensign, have an intimate and personal interest. All Culinary Specialists must be rotated into the positions of galley and pantry personnel, under the close supervision of the leading mess petty officer, to ensure their qualification in cooking. This is necessary both for their own personal growth and to broaden the base skills upon which to establish duty sections.

6102 PUBLICATIONS

A complete and current file of directives and guides for the use of the mess caterer and assigned personnel is essential to the proper operation of officers' messes. The presence and use of the necessary publications will assist in ensuring that the required standards of food preparation, wardroom service, and stateroom service are met. Further, a complete set of applicable directives must be available for the use of personnel preparing for advancement in the rate. Therefore, each mess must make available and ensure the use, as appropriate, of the publications tabulated in Section 10, Appendix F. The list of publications is intended as a minimum requirement. The use of additional publications, favorite family recipes, and the like is encouraged.

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PART C: ADMINISTRATION OF ENLISTED RATIONS COMMUTED TO A MESS

6200 GENERAL

Flag officers, unit commanders, and commanding officers will require enlisted personnel of any rate assigned, for duty in a mess other than the general mess to subsist either in the mess to which they are assigned provided such a mess is operational and self-sufficient, or in the general mess. Food Service Attendant personnel with assigned duties that do not include wardroom or associated space tasks, and who are assigned solely to the maintenance of stateroom and associated spaces, will subsist from the general mess. Every chief petty officer attached to or embarked in a ship in which a separate chief petty officers' mess is established will, unless assigned for duty and subsisting in another mess, belong to such chief petty officers' mess. When enlisted personnel are subsisted in messes other than the general mess, the commutation value of their rations or BAS will be paid monthly to the treasurer of the mess in which they subsist. Crediting of rations or BAS will be accomplished in accordance with the provisions of par. 30110 of the Navy Pay and Personnel Procedures Manual and para. 0463967 of the Navy Comptroller Manual.

6201 INEQUITABLE COMMUTATION OF RATIONS

Inequitable distribution of commuted rations or BAS to messes afloat must be avoided. Careful consideration will be given to this requirement in the operation of all messes and in particular those that support only one officer such as a commanding officers' mess. The excessive commutation of rations to small messes wherein a full month's mess bill is less than the full month value of a commuted ration invariably results in the connotation that the officer is not equally sharing the cost of operating the mess. This will occur when a disproportionate number of mess personnel are assigned and their rations are commuted to a small mess operation that exceeds the actual needs of the mess. All flag officers, unit commanders, and commanding officers will give their personal attention towards ensuring that commuted rations are equitably distributed to messes under their cognizance.

6202 SUBSISTING ENLISTED PERSONNEL

Assigned enlisted personnel whose rations are commuted or whose BAS is reallocated to a mess must be afforded the same menu that is afforded to the members of the mess, and must be provided with three meals a day for each day their rations are commuted. Accountability of this obligation will be recorded in mess accounts along with other required entries.

6203 SCOPE

The regulations and procedures outlined in SECTION 7, will ensure the proper administration of enlisted ration allowances commuted and BAS reallocation to officers' and chief petty officers' messes afloat. Cash rebates to enlisted personnel working and subsisting in officers' messes afloat is prohibited. Cash rebates to chief petty officer members and to enlisted personnel working and subsisting in chief petty officers' messes afloat are prohibited. Flag officers, unit commanders, and commanding officers will ensure compliance with the proper administration of enlisted ration allowances commuted to a mess and will take immediate corrective action when it is known that a mess afloat is not operating in compliance with the provisions contained herein for the administration of commuted rations.

SECTION 7

MESS OPERATING AND FINANCIAL MANAGEMENT POLICIES

7000 GENERAL

All non-appropriated funds supporting messes afloat are government funds of a non-appropriated nature and are subject to all laws, rules, and regulations established for the control of such funds. Mess funds will not be used for gifts, or donated to any individual, firm, group, or organization, charitable or otherwise, except for the welfare and recreation of members of the mess. A well-integrated mess organization is important in maintaining effective internal controls. The structure of the organization will, of necessity, vary with the magnitude of the mess operations. Internal controls consist of the automatic checks and balances provided by segregating records and functions. In the application of internal control, care must be exercised to specify the responsibility and function of personnel in the mess. Other important phases include accurate bookkeeping, taking periodic inventories, audits by disinterested persons, maintaining adequate controls over the receipt and disbursement of cash, and the control of provisions and supplies. It is the responsibility of the commanding officer and the mess treasurer or wardroom officer or wardroom officer to maintain a system of internal control which will protect the assets of the mess, check the accuracy of accounting records, and provide for an efficient organization. The principles of internal control should be applied to the following transactions:

- disbursement of cash;
- receipt of cash;
- purchase of provisions and supplies;
- issue of provisions and supplies;
- inventories.

The publication, Non-appropriated Fund Accounting Procedures (NAVSO P-3520), prescribes general financial management policies and principles governing non-appropriated fund activities and the applicable portions governing the financial management of messes afloat. Equipment and maintenance costs for messes afloat are supported by appropriated funds.

7001 ACCOUNTING

The accounting procedures in this chapter for officers' and chief petty officers' messes afloat are presented as a minimum requirement. They have been designed for maximum simplicity and fulfill the requirements for the publication Non-appropriated Fund Accounting Procedures (NAVSO P-3520). Additional local controls may be established if desired.

7002 ACCOUNTING RECORDS FOR OFFICER MESSAGES

1. GENERAL. Accounting records for officer messes afloat are shown in Figures 7-1 through 7-10. The forms shown in Figure 7-6 and Figure 7-10 are available in the Navy Supply System; the others are to be prepared locally. (See Section 12, Appendix F for samples of blank forms). The forms to be used are as follows:

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- a. 7-1 - Record of Collections
- b. 7-2 - Record of Expenditures
- c. 7-3 - Accounts Receivable
- d. 7-4 - Accounts Payable
- e. 7-5 - Record of Mess Members
- f. 7-6 - Petty Cash Voucher
- g. 7-7 - Food Cost Control Record
- h. 7-8 - Meals Served Record Sheet
- i. 7-9 - Computation of Commuted Rations
- j. 7-10 - Monthly Financial Operating Statement for Messes Afloat

2. RECORD OF COLLECTIONS. (See Figure 7-1). This record reflects all the receipts of cash and checks. It is not used to record funds due to the mess or the dollar value of materials received.

The first entry on this record reflects the actual dollar value of cash brought forward (actual cash on hand and balance in the checking account). This value comes from the previous monthly NAVSUP Form 1367 (Monthly Financial Operating Statement for Messes Afloat) cash on hand end of month block from the expenditure section of the cash account. Any additional entries on this record will reflect any and all receipts of cash and checks. Examples of typical entries on this record are as follows:

- a. Mess bills collected during the current month that was owed from previous months.
- b. Mess bills collected during the current month generated during the current month.
- c. Mess bills collected during the current month paid in advance for future months.

NOTE: When this occurs, there must be a corresponding entry offsetting this value in the Accounts Payable record. (See Figure 7-4). This is to ensure the mess share computed at the end of the month is not overstated.

- d. Mess shares collected during the current month resulting from new members reporting.
- e. Commuted rations collected from the disbursing officer during the current month.
- f. Any other collections, cash or check, during the current month.

The final entry on this record will be the total of the cash brought forward plus all other collections recorded on this record during the month. This value must equal the total on the Record of Expenditures. (See Figure 7-2).

3. RECORD OF EXPENDITURES. (Refer to Figure 7-2). This record reflects all expenditures of cash and checks. It is not used to record funds owed or the dollar value of materials expended.

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Examples of typical entries on this record are as follows:

- a. Mess bills refunded during the current month due to detachment, leave or TAD/TDY of mess member.
- b. Mess shares refunded during the current month due to detachment of mess member.
- c. Provisions paid for during the current month that were received from the Food Service Officer.
- d. Provisions paid for during the current month that were received from sources other than the Food Service Officer.
- e. Commuted rations rebated during the current month.
- f. Any other expenditure, cash or check, during the current month.

The next entry is the Total Expenditures (this is the total of all expenditures recorded on this record during the month). The next entry is the Cash on Hand End of Month. This value is the total of all cash and the ending balance in the checking account. Note: This value is recorded as the first entry on the Record of Collections (See Figure 7-1a) for the next month. It is also the value that is recorded on the next months NAVSUP Form 1367 (Monthly Financial Operating Statement for Messes Afloat) cash brought forward block from the receipts section of the cash account. The final entry on this record will be the total of all expenditures recorded on this record during the month plus the cash on hand at the end of the month. This value must equal the total on the Record of Collections. (Refer to Figure 7-1).

4. **ACCOUNTS RECEIVABLE.** (See Figure 7-3). This record reflects the monies owed to the mess. It is closed monthly and all unsettled accounts are carried forward to the following month. The first entries on this record will be all uncollected Accounts Receivables brought forward from the previous month. The next entries will be to list the names of all current mess members with the dollar value of the current months mess bill using the Record of Mess Members. (See Figure 7-5). Examples of additional entries on this record are as follows:

- a. Prorated mess bills that are computed for new mess members.
- b. Mess shares for new mess members.
- c. Commuted rations value owed by the disbursing officer for the current month. This value is generally the last entry on this record and is carried forward to the next months Accounts Receivable record. (See Figure 7-3a).

This record is used in conjunction with the Record of Collections. (Refer to Figure 7-1). Each time a collection is made, record the date of the collection in the date received column. At the same time, there will be a corresponding entry in the Record of Collections. At the end of the month, all uncollected Accounts Receivables will be carried forward to the next month's Accounts Receivable record. (See Figure 7-3a). Indicate "CF" (carried forward) in the date-received column of the current months Accounts Receivables record.

5. **ACCOUNTS PAYABLE.** Refer to Figure 7-4. This record reflects the unpaid debts of the mess. It is closed monthly and all unsettled accounts are carried forward to the following month.

The first entries on this record will be all unpaid Accounts Payables brought forward from the previous month. Examples of additional entries on this record are as follows:

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- a. Prorated mess bills that are computed for mess members detaching, going on leave or going TAD/TDY.
- b. Mess shares for mess members detaching.
- c. Provisions value owed to other than the Food Service Officer for food items received during the current month.
- d. Value of non-provisions owed to vendors for items received during the current month.
- e. Provisions value owed to the Food Service Officer for food items received during the current month (See Figure 7-7a). This value is generally the last entry on this record and is carried forward to the next months Accounts Payable record.

This record is used in conjunction with the Record of Expenditures. (Refer to Figure 7-2). Each time the expenditure is made, record the date of the expenditure in the date paid column. At the same time, there will be a corresponding entry in the Record of Accounts Payable. At the end of the month, all unpaid Accounts Payables will be carried forward to the next month's Accounts Payables record. (See Figure 7-4a). Indicate "CF" (carried forward) in the date paid column of the current months Accounts Payables record.

6. **RECORD OF MESS MEMBERS.** (Refer to Figure 7-5). This record reflects a record of all members of the mess by member's name, date he/she became a member, and the value of the mess share that was purchased upon reporting to the command. Upon detachment of the member, the record will show the date the member detached the command and the amount of the mess share at the time of detachment. It is this record that is used to record the names of all current mess members with the dollar value of the current months mess bill on the Accounts Receivable record each month (see para. 7002.4).

7. **PETTY CASH VOUCHERS.** (See Figure 7-6). Commanding officers will authorize in writing, the establishment of a petty cash fund, if needed, for making small purchases for a mess. (See Appendix B for example of authorization letter). The authorization specifies the amount of cash authorized for the petty cash fund. Payments setting up petty cash funds and the replenishment of such funds are made by check or a cash transfer voucher if the mess does not have a checking account. The replenishment of petty cash funds must be substantiated by a signed Petty Cash Voucher (NAVCOMPT Form 743) and by the dealer's sales slip or receipt.

8. **FOOD COST CONTROL RECORD.** (See Figure 7-7). Often messes afloat operate without the benefit of a central storeroom where food products are received and stowed prior to issue to the wardroom galley. They may have a small storeroom (or space set aside for their use in the general mess storeroom) where they can stow food items not available from the general mess. Since messes afloat have limited storage facilities, most food used is requisitioned from the general mess on a regular basis. Food procurement records will be limited generally to those covering receipts of subsistence items from the general mess. This simplifies food cost accounting and, consequently, food cost control. To determine the exact cost of food consumed during an accounting period, or part of an accounting period, the following information is needed:

- a. the dollar value, at cost, of the beginning inventory,
- b. the dollar value, at cost, of the food procured to date by the mess,

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c. the dollar value, at cost, of the closing inventory (these inventories will be accomplished a minimum of at least once each week).

The sum of the beginning inventory and column (3) minus column (4) is the exact cost of food used by the mess. For example:

Assume that the beginning inventory is \$102.40, the receipts are \$398.87, and the closing inventory is \$85.63. To find the exact cost of the food used by the mess, make the following calculations:

Beginning Inventory	\$102.40
Receipts (plus)	<u>223.03</u>
Total	\$325.43
Closing Inventory (minus)	<u>85.63</u>
Cost of Food Used	\$239.80

The Food Cost Control Record (Figure 7-7) shows this information. Also included on the form is a column for daily food allowances. The mess treasurer or wardroom officer or wardroom officer usually establishes these. To compute the daily food allowance, add the number of mess members on the first day of the month (use the Record of Mess Members, Figure 7-5) times the monthly mess bill plus the number of enlisted personnel subsisting in the mess times the commuted rations rate times the number of days in the month. The sum of these two figures is then divided by the number of days in the month. For example:

Number of mess members	17
Monthly mess bill (times)	<u>\$80.00</u>
Subtotal	\$1360.00
Number of enlisted personnel	5
Commuted Rations rate (times)	\$4.50
Number of days in the month (times)	<u>31</u>
Subtotal	\$697.50
First subtotal	\$1360.00
Second subtotal (plus)	<u>697.50</u>
Subtotal	\$2057.50
Number of days in the month (divided)	<u>31</u>
Daily Food Allowance (rounded)	\$66.00

By comparing the cost of food used to date with the cumulative allowance to date, it can be determined whether the mess is over or under the allowance and if corrective measures are needed. The use of the food cost control record is optional for messes with less than 20 members.

9. MEALS SERVED RECORD SHEET. (See Figure 7-8). This record reflects a summary of all meals that were consumed in the mess, broken down by category (officers, enlisted or guest) and further broken down by breakfast, lunch and dinner. The documents supporting these figures come from the Sale of General Mess Meals (NAVSUP Form 1046) which is used to record meal consumption. This document will be used in the preparation of the Computation of Commuted Rations form. (See Figure 7-9):

10. COMPUTATION OF COMMUTED RATIONS

a. General. All officers' messes afloat will make an end of the month comparison of the total value of the enlisted personnel rations commuted to the mess with the value of the food consumed by the enlisted personnel subsisting in the mess to determine commuted rations

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amount payable to the mess by the disbursing officer. The form used to compute this is the computation of Commuted Rations. (Refer to Figure 7-9). The first section is determining the percentage of all mess meals consumed by enlisted personnel. The document used in the preparation of this section of the computation of Commuted Rations is the Meals Served Record Sheet. (Refer to Figure 7-8)

LINE (A) Officer & Guest Meals - Total of all breakfast, lunch and dinners consumed by officers and guests.

LINE (B) Enlisted Meals - Total of all breakfast, lunch and dinners that were consumed by enlisted personnel.

LINE (C) Total Meals - Sum of lines (A) and (B).

LINE (D) Percentage - Line (B) divided by line (C) and then multiplied by 100. Round to the nearest hundredth.

The second section determines the total value of provisions consumed.

LINE (E) Opening Inventory - Obtained from the previous months NAVSUP Form 1367 (and is also located in the upper right hand corner of the Food Cost Control Record. (Refer to Figure 7-7)

LINE (F) Receipts - Obtained from the Accounts Payables. (Refer to Figure 7-4). Total only the values for provisions received during the current month. Should equal column 3 on the last day of the month on the Food Cost Control Record (Refer to Figure 7-7).

LINE (G) Subtotal - Line (E) plus line (F).

LINE (H) Closing Inventory - Obtained from the Food Cost Control Record. (Refer to Figure 7-7). This is the dollar value at last receipt price of the unconsumed food on hand on the last day of the month (column 4).

LINE (I) Provisions Consumed - Line (G) minus line (H).

The third section provides a comparison between the enlisted provisions cost and total available commuted rations. Before this section can be completed, a Report of Authorized Commuted Rations letter must be executed identifying the enlisted personnel that were detailed to and subsisted in the mess with the period that they were detailed opposite their names. (See Figure 7B).

LINE (J) Provisions consumed - Same as Line (I).

LINE (K) Enlisted Meal Percentage - Same as Line (D).

LINE (L) Enlisted Provisions Cost - Line (J) times Line (K) divided by 100 and rounded to the nearest hundredth.

LINE (M) Available COMRATS - Rations allowed (sum of the total number of days each enlisted was detailed to and subsisted in the mess) times daily commuted ration rate obtained from the disbursing officer). (Refer to Figure 7-3).

LINE (N) Amount from Disbursing Officer - The lesser of Line (L) or Line (M).

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When the value of the commuted rations is less than the value of the food consumed, the value of the commuted rations will be paid to the mess. Enlisted personnel will not be assessed the difference. When the value of the commuted rations exceed the value of the food consumed, the value of the food consumed will be paid to the mess. The monetary difference will be credited to the appropriation, Military Personnel, Navy and appropriate subhead.

11. **USE OF COMMUTED RATIONS.** Rations commuted to an officers' mess will be used for subsisting the enlisted personnel. Commuted rations will not be used in any manner whatsoever to support member mess bills, increase the value of mess shares, or any other mess operation except the direct cost of feeding the enlisted personnel whose rations are commuted to the mess.

12. **RETENTION OF MESS RECORDS.** All mess records will be retained for a period of three years.

13. **MONTHLY VOUCHER FOLDERS.** All wardroom itemized and certified receipts and tapes of provisions purchased locally, copies of vouchers covering transactions with the disbursing officer, any other vouchers substantiating entries on the mess statement will be filed in a monthly folder, submitted to the audit board, and thereafter retained by the mess treasurer or wardroom officer or wardroom officer.

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STATEMENT ON THE SALE OF SUBSISTENCE ITEMS
FROM THE GENERAL MESS TO THE WARDROOM MESS

(command letterhead)

IN REPLY REFER TO:

(date)

MEMORANDUM

From: Food Service Officer

To: Wardroom Mess treasurer or wardroom officer or wardroom officer

Subj: **STATEMENT OF SALE OF SUBSISTENCE ITEMS FROM THE GENERAL MESS**

Ref: (a) NAVSUP P-486, Chapter 6, para. 6305-1

1. In accordance with reference (a), I hereby certify that subsistence items in the amount of \$ _____ were sold to the Wardroom Mess during the month of _____.
2. The above total includes galley produced bakery products in the amount of \$ _____.
3. Sales were made on the documents listed below:

PROVISIONS

Document no.	amount
Document no.	amount
Document no.	amount
Document no.	amount
Document no.	amount
Document no.	amount
Document no.	amount
Document no.	amount
Document no.	amount
Document no.	amount
Document no.	amount
Document no.	amount
Total	\$

GPBP

Document no.	amount
Document no.	amount
Document no.	amount
Document no.	amount
Document no.	amount
Document no.	amount
Document no.	amount
Document no.	amount
Total	\$

GRAND TOTAL \$ _____

Respectfully,

Copy to:
Disbursing Officer

Figure 7A

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REPORT OF AUTHORIZED COMMUTED RATIONS

(official letterhead)

(date)

MEMORANDUM

From: Personnel Officer

To: Wardroom Mess treasurer or wardroom officer or wardroom officer

Subj: **REPORT OF AUTHORIZED COMMUTED RATIONS**

1. The following enlisted personnel subsisted in the Wardroom Mess during the period *(first and last day of month of report)* unless otherwise indicated:

Name

Period (if other)

2. It is directed that the commuted value of rations of these enlisted members be paid to the Mess treasurer or wardroom officer or wardroom officer, Wardroom Mess.

(signed)
Personnel Officer

Copy to:
Disbursing Officer

Figure 7B

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RECORD OF COLLECTIONS			FOR MONTH OF: January 1999	
DATE	NAME	AMOUNT		PURPOSE
1	CASH BROUGHT FORWARD	945	40	Cash On Hand End of Month 31 January 1999
4	CDR Jones	80	00	January 1999 Mess Bill
4	LCDR Sims	80	00	January 1999 Mess Bill
4	LCDR Lambert	80	00	January 1999 Mess Bill
4	LT Walcott	80	00	January 1999 Mess Bill
5	LT Doyle	80	00	January 1999 Mess Bill
6	LTJG Metts	80	00	January 1999 Mess Bill
6	LTJG Hayes	80	00	January 1999 Mess Bill
6	LTJG Hammer	80	00	January 1999 Mess Bill
6	LTJG James	80	00	January 1999 Mess Bill
6	LTJG Doff	80	00	January 1999 Mess Bill
7	ENS Snyder	80	00	January 1999 Mess Bill
7	ENS Ritchey	80	00	January 1999 Mess Bill
7	EMS Smith	80	00	January 1999 Mess Bill
7	ENS Allen	80	00	January 1999 Mess Bill
11	Disbursing Officer	220	00	December 1998 Commuted Rations
12	LCDR Slough	75	00	December 1998 Mess Bill
12	LCDR Slough	80	00	January 1999 Mess Bill
15	CDR Mcgee Mess Bill	43	87	Arrived 1300, 15 January 1999
15	CDR Mcgee Mess Share	44	59	
18	LCDR Mccary	80	00	January 1999 Mess Bill
18	LCDR Mccary	75	00	February 1999 Mess Bill
	TOTAL	2683	86	

The total of this record must equal the total of the record shown in figure 7-2.

Figure 7-1

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RECORD OF COLLECTIONS			FOR MONTH OF: February 1999	
DATE	NAME	AMOUNT		PURPOSE
1	CASH BROUGHT FORWARD	1586	64	Cash On Hand End of Month 31 January 1999
	TOTAL			

The Cash Brought Forward value on this record comes from the Cash on Hand at End of Month (EOM) caption on the record shown in Figure 7-2.

Figure 7-1a

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RECORD OF EXPENDITURES			FOR MONTH OF: January 1999	
DATE	NAME	AMOUNT		PURPOSE
4	Food Service Officer	782	80	
18	Pete's Jewelry	25	00	
20	LTJG Metts Mess Bill	30	97	
20	LTJG Metts Mess Share	44	59	
24	DECA Commissary Store	82	78	
25	Wilfong's Fish Market	131	08	
	CASH ON HAND AT EOM	1586	64	
	TOTAL	2683	86	

The total of this record must equal the total of the record shown in Figure 7-1.

Figure 7-2

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ACCOUNTS RECEIVABLE			FOR MONTH OF:		
DATE INCURRED	NAME	AMOUNT		PURPOSE	DATE REC'D
1	Disbursing Officer	220	00	December 1998 Commuted Rations	11
1	LCDR Slough	75	00	December 1998 Mess Bill	12
1	LTJG Hammer	80	00	January 1999 Mess Bill	6
1	LCDR Sims	80	00	January 1999 Mess Bill	4
1	LT Doyle	80	00	January 1999 Mess Bill	
1	ENS Smith	80	00	January 1999 Mess Bill	
1	LTJG James	80	00	January 1999 Mess Bill	
1	LCDR Slough	80	00	January 1999 Mess Bill	
1	LTJG Hayes	80	00	January 1999 Mess Bill	
1	ENS Baker	80	00	January 1999 Mess Bill	
1	ENS Allen	80	00	January 1999 Mess Bill	
1	CDR Jones	80	00	January 1999 Mess Bill	
1	LT Walcott	80	00	January 1999 Mess Bill	
1	LTJG Metts	80	00	January 1999 Mess Bill	
1	ENS Snyder	80	00	January 1999 Mess Bill	
1	ENS Richey	80	00	January 1999 Mess Bill	
1	LTJG Doff	80	00	January 1999 Mess Bill	
1	LCDR Lambert	80	00	January 1999 Mess Bill	
1	LCDR McCary	80	00	January 1999 Mess Bill	
10	LT Robinson Mess Bill	56	77	Arrived 1300, 10 January 1999	
10	LT Robinson Mess Share	44	59		
15	CDR McGee Mess Bill	43	87	Arrived 1300, 15 January 1999	
15	CDR McGee Mess Share	44	59		
18	LCDR McCary	75	00	Estimated Feb 1999 Mess Bill Advance Payment	
31	Disbursing Officer	309	96		

On the first day of the month, list all uncollected Accounts Receivable brought forward from previous month. Also, list names of all current mess members. At the end of the month, all uncollected Accounts Receivable will be carried forward to next months report. Mark "CF" (carried forward) in Date Received Column.

Figure 7-3

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ACCOUNTS RECEIVABLE				FOR MONTH OF: February 1999		
DATE INCURRED	NAME	AMOUNT		PURPOSE	DATE REC'D	
1	ENS Baker	80	00	January 1999 Mess Bill		
1	LT Robinson Mess Bill	56	77	Arrived 1300, 10 January 1999		
1	LT Robinson Mess Share	44	59			
1	Disbursing Officer	309	96	January 1999 Commuted Rations		

The entries on this record were carried forward from the record shown on Figure 7-3

Figure 7-3a

NAVSUP P-486 - Food Service Management

ACCOUNTS PAYABLE			FOR MONTH OF: January 1999		
DATE INCURRED	NAME	AMOUNT		PURPOSE	DATE PAID
1	Food Service Officer	782	80	December 1998 Provisions	4
1	Wilfong's Fish Market	131	08	December 1998 Provisions	25
8	LCDR Lambert	12	90	Mess Bill Rebate: LV 0001, 8 Jan - 0730, 13 Jan 99	CF
15	Joe's Pizza	98	50	January 1999 Provisions	CF
17	LT Walcott	15	48	Mess Bill Rebate: TAD 0600, 17 Jan - 0730, 23 Jan 1999	CF
18	Pete's Jewelry	25	00	Farewell Gift - LTJG Metts	18
18	LCDR McCary	75	00	Feb 1999 Mess Bill Advance Payment	CF
20	Leroy's Deli	127	84	January 1999 Provisions	CF
20	LTJG Metts Mess Bill	30	97	Detached 0945, 20 Jan 1999	20
20	LTJG Metts Mess Share	44	59		20
24	DECA Commissary Store	82	78	January 1999 Provisions	24
31	Food Service Officer	1095	88	January 1999 Provisions	CF
31	LTJG Hammer Mess Share	44	59	Detached 1930, 31 January 1999	CF

On the first day of the month, list all unpaid Accounts Payable brought forward from previous month. At the end of the month, all unpaid Accounts Payable will be carried forward to next months report. Mark "CF" (carried forward) in Date Paid Column.

Figure 7-4

NAVSUP P-486 - Food Service Management

ACCOUNTS PAYABLE				FOR MONTH OF: February 1999	
DATE INCURRED	NAME	AMOUNT		PURPOSE	DATE PAID
1	LCDR Lambert	12	90	Mess Bill Rebate – LV 0001, 8 Jan – 0730, 13 Jan	
1	Joe's Pizza	98	50	January 1999 Provisions	
1	LT Walcott	15	48	Mess Bill Rebate – TAD 0600, 17 Jan – 0730, 23 Jan	
1	LCDR McCary	75	00	February 1999 Mess Bill Advance Payment	
20	Leroy's Deli	127	84	January 1999 Provisions	
31	Food Service Officer	1095	88	January 1999 Provisions	
31	LTJG Hammer Mess Share	44	59	Detached 1930, 31 Jan 1999	

The entries on this record were carried forward from the record shown on Figure 7-4

Figure 7-4a

NAVSUP P-486 - Food Service Management

RECORDS OF MESS MEMBERS						
MEMBER	DATE JOINED	SHARE		DATE DETACHED	SHARE	
LTJG Hammer	2 SEP 95	36	01	31 Jan 99	44	59
LTJG Gulf	5 SEP 95	36	01	14 Mar 98	43	17
ENS Hoffman	21 OCT 95	39	99	16 OCT 98	41	05
LCDR Sims	16 NOV 95	38	19			
LT Summer	20 NOV 95	38	19	15 DEC 98	42	79
LT Flagg	22 JAN 96	38	75	20 DEC 98	42	79
LT Doyle	1 MAR 96	40	76			
ENS Smith	3 MAR 96	40	76			
LTJG James	14 APR 96	38	90			
ENS Welter	13 MAY 96	39	06	21 Jan 98	43	81
LCDR Slough	28 MAY 96	39	06			
LT Lingard	6 JUL 96	39	95	20 MAR 98	43	17
LTJG Hayes	30 JUL 96	39	95			
ENS Baker	10 OCT 96	41	05			
ENS Allen	31 OCT 96	41	05			
CDR Jones	10 NOV 96	42	96			
LT Walcott	29 DEC 96	42	79			
LTJG Metts	4 JAN 97	43	81	20 JAN 99	44	59
ENS Snyder	16 MAY 97	42	19			
ENS Richey	2 AUG 97	43	75			
LTJG Doff	17 NOV 97	43	75			
LCDR Lambert	20 MAY 98	42	63			
LCDR McCary	7 SEP 98	63	67			
LT Robinson	10 JAN 99	44	59			
CDR McGee	15 JAN 99	44	59			

Figure 7-5

NAVSUP P-486 - Food Service Management

PETTY CASH VOUCHER NAVCOMPT FORM 743 (7-54)		NO. _____
AMOUNT	DATE	
FOR		
CHARGE TO		
RECEIVED BY	APPROVED BY	
SIGNATURE OF PAYEE	APPROVED BY MESS TREASURER OR WARDROOM OFFICER	

The replenishment of petty cash funds must be substantiated by a signed Petty Cash Voucher (NAVCOMPT Form 743) and by the dealer's sales slip or receipt.

Figure 7-6

NAVSUP P-486 - Food Service Management

FOOD COST CONTROL RECORD														
FOR MONTH OF														
DATE (1)	RECEIPTS				CLOSING INVENTORY (4)	COST OF FOOD USED TO DATE (5)				ALLOWANCE				OVER/ UNDER (8)
	DAILY (2)		CUMU- LATIVE TOTAL (3)							DAILY (6)		CUMU- LATIVE TOTAL (7)		
1	4	50	4	50					6	00	6	00		
2	6	69	1	19					6	00	1	00		
3	3	92	1	11					6	00	1	00		
4	2	46	1	57					6	00	2	00		
5	1	49	1	06					6	00	3	00		
6	2	09	2	15					6	00	3	00		
7	8	88	2	03	85	63	23	80	6	00	4	00	222	20
8	2	24	2	27					6	00	5	00		
9	5	14	2	41					6	00	5	00		
10	1	15	3	56					6	00	6	00		
11	1	02	3	58					6	00	7	00		
12	8	77	4	35					6	00	7	00		
13	3	00	4	35					6	00	8	00		
14	3	18	4	53	32	16	55	77	6	00	9	00	367	23
15	9	50	5	03					6	00	9	00		
16	2	12	6	15					6	00	1	00		
17	5	56	6	71					6	00	1	00		
18	3	50	7	21					6	00	1	00		
19	1	08	7	29					6	00	1	00		
20	1	84	8	13					6	00	1	00		
21	2	09	8	22	28	37	94	25	6	00	1	00	436	75
22	4	62	9	84					6	00	1	00		
23	4	00	9	84					6	00	1	00		
24	8	78	1	62					6	00	1	00		
25	2	84	1	46					6	00	1	00		
26	5	53	1	99					6	00	1	00		
27	5	47	1	46					6	00	1	00		
28	5	00	1	46	36	84	13	02	6	00	1	00	540	98
29	4	73	1	19					6	00	1	00		
30	5	78	1	97					6	00	1	00		
31	6	03	1	00	123	63	13	77	6	00	2	00	662	23

The use of the Food Cost Control Record is optional for messes with less than 20 members.

Figure 7-7

NAVSUP P-486 - Food Service Management

MEALS SERVED RECORD SHEET							FOR MONTH OF January 1999			
DATE	OFFICERS			ENLISTED			GUEST			DAILY TOTAL
	B	L	D	B	L	D	B	L	D	
1	10	12	10	3	5	4			1	45
2	12	15	10	4	4	3		1	1	50
3	10	14	10	4	5	4				47
4	11	12	11	4	5	3		1	1	48
5	12	15	12	4	5	4				52
6	10	15	10	4	4	3				46
7	11	12	10	3	3	3		1	2	45
8	10	12	9	2	3	2		4	3	45
9	11	14	12	4	5	4				50
10	12	14	11	4	5	5				51
11	15	15	15	5	5	5	4	4	4	72
12	15	15	15	5	5	5	4	4	4	72
13	15	15	15	5	5	2	4	4	4	69
14	11	13	10	2	3	2		2	3	46
15	10	12	11	2	4	2		4	4	49
16	15	15	13	4	4	5				56
17	12	15	12	4	5	4				52
18	12	15	13	4	5	3				52
19	11	15	12	3	5	4				50
20	11	15	10	4	5	4				49
21	10	11	11	2	3	2				39
22	11	14	12	2	2	2		2	3	48
23	10	15	11	4	5	5		1	3	54
24	11	15	12	5	5	4				52
25	12	15	11	4	5	4				51
26	12	15	11	3	4	3				48
27	11	15	12	3	5	4				50
28	16	16	16	5	5	5	2	2	2	69
29	16	16	16	5	5	5	2	2	2	69
30	16	16	16	5	5	5	2	2	2	69
31	14	16	13	5	5	4				57
TOT	375	444	372	117	139	114	18	34	39	1652

Summarize all meals consumed from the NAVSUP Form 1046 on this record on a daily basis.

Figure 7-8

NAVSUP P-486 - Food Service Management

COMPUTATION OF COMMUTED RATIONS			
NAME OF MESS	FOR MONTH OF January		
PERCENTAGE OF ALL MESS MEALS EATEN BY ENLISTED PERSONNEL			
(A) OFFICER & GUEST MEAL	1282		
(B) ENLISTED MEALS (PLUS)	370		
(C) TOTAL MEALS	1652		
(D) PERCENTAGE (LINE B – LINE C) X 100)	22.40%		
TOTAL VALUE OF PROVISIONS CONSUMED			
(E) OPENING INVENTORY	\$102	40	
(F) RECEIPTS	\$1405	00	
(G) SUB TOTAL	\$1507	40	
(H) CLOSING INVENTORY	\$123	63	
(I) PROVISIONS CONSUMED	\$1383	77	
COMPARISON			
(J) PROVISIONS CONSUMED	\$1383	77	
(K) ENLISTED MEAL PERCENTAGE (LINE D) (TIMES)	22.40%		
(L) ENLISTED PROVISIONS COST	\$309	96	
(M) AVAILABLE COMRATS (RATIONS ALLOWED X DAILY COMRATS RATE)	\$658	75	
(N) AMOUNT DUE FROM D.O. (LESSER OF LINE L OR M)	\$309	96	
REMARKS			

This record determines the commuted rations amount payable to the mess by the disbursing officer.

Figure 7-9

NAVSUP P-486 - Food Service Management

7003 PREPARING THE MONTHLY FINANCIAL OPERATING STATEMENT FOR OFFICER MESSES

1. GENERAL. The mess treasurer or wardroom officer or wardroom officer is responsible for the preparation of the monthly financial operating statement consisting of a cash account that reflects cash received (income) and cash spent (expenses), and a balance sheet that reflects the financial condition of the mess and provides useful statistical data for the operation of the mess, using the Monthly Financial Operating Statement for Messes Afloat (NAVSUP Form 1367). An original and one copy are prepared as of the last day of the month that the mess was in operation. The NAVSUP Form 1367 is available from stock points under 11 Cognizance Symbol. The original must be signed by the mess treasurer or wardroom officer or wardroom officer, the audit board, and the commanding officer and returned to the mess treasurer or wardroom officer or wardroom officer for his/her records. The copy will be posted for the information of all members of the mess. (See Figure 7-10 shown below).

2. CASH ACCOUNT - RECEIPTS. The source document for the receipts section of the cash account on the monthly NAVSUP Form 1367 is the Record of Collections. (Refer to Figure 7-1). The totals in this section must be the same as the total shown on the Record of Collections.

a. Cash Brought Forward. The first value on the Record of Collections. It is also the same as the value in the "Cash on Hand End of Month" block of the expenditure side of the cash account on the previous months NAVSUP Form 1367.

b. Mess Bills Previous Months. The sum of all mess bills collected during the current month that were owed from previous months.

c. Mess Bills Current Month. The sum of all mess bills collected during the current month that were generated during the current month.

d. Mess Bills Next Month. The sum of all mess bills collected during the current month paid in advance for future months. When this occurs, there must be a corresponding entry offsetting this value in the "Liabilities" section of the Balance Sheet of the monthly NAVSUP Form 1367. This entry must be made to ensure the mess share computed at the end of the month is not overstated.

e. Mess Shares Sold. The sum of all mess shares collected during the current month.

f. Commuted Rations Collected. The value of commuted rations collected from the disbursing officer during the current month.

g. Total. The sum of all the values in the receipt column of the cash account. This value must agree with the total of the Record of Collections as well as the total of the expenditure side of the cash account.

3. CASH ACCOUNT - EXPENDITURES. The source document for the expenditure section of the cash account on the monthly NAVSUP Form 1367 is the Record of Expenditures. (Refer to Figure 7-2). The totals in this section must be the same as the total shown on the Record of Expenditures.

a. Mess Bills Refunded. The sum of all mess bills refunded during the current month as a result of mess members detaching or going on leave, TAD or TDY.

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b. Mess Shares Refunded. The sum of all mess shares refunded during the current month as a result of mess members detaching the command.

c. Provisions From Supply Officer. The sum of the dollar value paid to the Food Service Officer during the current month for provisions issued to the Wardroom Mess by the Food Service Officer. Do not include provisions purchased at the commissary store.

d. Provisions From Dealers. The sum of the dollar values paid to vendors during the current month for provisions received from other than the Food Service Officer. Include any provisions purchased from the commissary store.

e. Commuted Rations Rebated. The dollar value of any commuted rations that was rebated back to the disbursing officer.

f. Other. Itemize the dollar value of any other expenditure, cash or check, made during the current month, i.e., tips at the commissary, gifts, flowers, etc.

g. Cash on Hand at End of Month. The dollar value of all cash plus the ending balance in the checking account.

h. Total. The sum of all the values in the expenditure column of the cash account. This value must agree with the total of the Record of Expenditures as well as the total of the receipt side of the cash account.

4. BALANCE SHEET - ASSETS. This portion of the balance sheet is a compilation of the assets of the mess. With the exception of the cash on hand and inventory of provisions, the source document for the assets section of the balance sheet on the monthly NAVSUP Form 1367 is the Accounts Receivables. (Refer to Figure 7-3). The values used from this source document will be those entries having a "CF" annotated in the DATE PAID column.

a. Cash on Hand. The value of the "Cash on Hand End of Month" caption from the Expenditure section of the Cash Account.

b. Mess Bills Uncollected. The sum of all mess shares that were uncollected during the current month.

c. Mess Shares Uncollected. The commuted rations value owed by the disbursing officer that was uncollected during the month.

d. Commuted Rations Uncollected. The commuted rations value owed by the disbursing officer that was uncollected during the month.

e. Inventory of Provisions. The total dollar value of the inventory of provisions on the last day of the month at last receipt price. This value is the last entry in column (4) of the Food Cost Control Record. (Refer to Figure 7-7).

f. Total Assets. The sum of all the values in the assets column of the balance sheet. This value represents all assets of the mess.

5. BALANCE SHEET - LIABILITIES. This portion of the balance sheet is a compilation of the liabilities of the mess. The source document for the liabilities section of the balance sheet on the monthly NAVSUP Form 1367 is the Accounts Payable. (Refer to Figure 7-4) The values used from this source document will be those entries having a "CF" annotated in the DATE PAID column.

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- a. Mess Bill Refunds Owed. The sum of all mess bill refunds that were not paid out during the current month.
 - b. Mess Share Refunds Owed. The sum of all mess share refunds that were not paid out during the current month.
 - c. Provisions From Supply Officer Owed. The dollar value of provisions owed to the Food Service Officer that was not paid during the current month.
 - d. Provisions From Dealers Owed. The sum of the value of provisions owed to dealers that was not paid during the current month.
 - e. Commuted Rations Rebated Owed. The dollar value of commuted rations rebated to the disbursing officer that was not paid during the current month.
 - f. Other. Any other liability carried forward from the Accounts Payable that was not paid during the current month. Remember to include the dollar value of any mess bill that was paid in advance.
 - g. Total Liabilities. The sum of all the values in the liabilities column of the balance sheet. This value represents all liabilities of the mess.
 - h. Total Assets. The value of the "Total Assets" caption from the Assets section of the Balance Sheet.
 - i. Total Liabilities. The value of the "Total Liabilities" (same as subparagraph (g) above).
 - j. Net Worth. The net worth amount is the value of the mess at the end of the month. It is computed by subtracting "Total Liabilities" from "Total Assets".
 - k. Total Liabilities and Net Worth. The sum of "Total Liabilities" and "Net Worth". This value must equal "Total Assets".
6. MESS SHARE. The mess share is the value of each officer's ownership in the mess.
- a. Net Worth. The value of the "Net Worth" caption from the Liabilities section of the Balance Sheet.
 - b. Number of Members. This is the total number of active members in the mess. The source document to determine this number is the Record of Mess Members (Refer to Figure 7-5).
 - c. Mess Share End of Month. Divide the Net Worth by the number of members in the mess. Round this value to the nearest hundredth.
 - d. Mess Share End of Previous Month. Divide the Net Worth by the number of members in the mess. Round this value to the nearest hundredth.
 - e. Increase/Decrease. The difference between the mess share end of current month and the mess share end of previous month. If the mess share end of current month is higher, circle increase, and if it is lower, circle decrease.
7. PROVISIONS CONSUMED. This value represents the total dollar value of provisions that were consumed by the mess during the month. The source documents that can be used for this section are the Food Cost Control Record (Refer to Figure 7-7). or Computation of Commuted

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Rations. (Refer to Figure 7-9).

- a. Inventory End of Previous Month. The total dollar value of provisions at last receipt price as of the last day of the previous month.
- b. Provisions Received. The sum of all provisions received during the current month from the Food Service Officer and dealers.
- c. Inventory End of Month. The total dollar value of provisions at last receipt price as of the last day of the current month.
- d. Provisions Consumed. Inventory end of previous month plus provisions received minus inventory end of month.

8. COST PER MAN. This value represents the cost of food for each person subsisting in the mess for the month. The source document for this section is the Meals Served Record Sheet (Refer to Figure 7-8).

- a. Average Number of Officers Subsisted. The total of all officer and guest breakfasts, lunches and dinners. This total is then divided by the number of days in the month and again divided by 3 (number of meals in a day). Round this value to the nearest hundredth.
- b. Average Number of Enlisted Personnel Subsisted. The total of all enlisted breakfasts, lunches and dinners. This total is then divided by the number of days in the month and again divided by 3 (number of meals in a day). Round this value to the nearest hundredth.
- c. Total Subsisted. The sum of the average number of officers subsisted plus the average number of enlisted personnel subsisted.
- d. Provisions Consumed. The value of the "Provisions Consumed" caption from the provisions consumed section of the NAVSUP Form 1367.
- e. Cost Per Man. Provisions consumed value divided by total subsisted. Round this value to the nearest hundredth.

9. RECOMMENDED MESS BILL FOR THE NEXT MONTH. The dollar value that is charged to each mess member has a direct impact on the mess share. In order to ensure that the mess share does not deviate more than \$5.00 in a month, care must be taken in determining what the recommended mess bill for the next month will be. To assist mess treasurer or wardroom officer or wardroom officers in computing a realistic recommended mess bill, an example of a Mess Bill Computation Worksheet (Figure 7-3b) is shown below. The following is a breakdown explaining each entry.

- a. Mess Bill for the Month Just Ended. This is the value of the mess share at the end of the current month.
- b. Change in the Mess Share During Month Just Ended. This is the increase or decrease in the mess share from current month and previous month. If the dollar value was an increase, it will be a positive number and if it was a decrease, it will be a negative number. The dollar value difference is then multiplied by (-1).
- c. Subtotal. Subtract or add the change in the mess share during month just ended from the mess bill for the month just ended.
- d. Impact on CO's Desire for Value of Mess Share.

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(1) CO's desire for the value of the mess share for the next month. Ensure this value does not deviate more than \$5.00 from the value of the mess share value for the month just ended.

(2) Mess share value at the end of the month just ended.

e. Subtotal. Subtract the CO's desire for the value of the mess share for the next month from the mess share value at the end of the month just ended.

f. Grand Total. Total the sum of the two subtotals.

g. Recommended Mess Bill for This Month. Round the grand total value to the nearest whole dollar.

NOTE: This equation works assuming there is consistency in food costs. If a special high cost meal is planned that will increase the normal average monthly food costs, that value must be factored into the equation. For example, if it is determined that the special meal will cost \$8.00 per person, then add the \$8.00 value to the recommended mess bill for the month. The same rule would also apply to an expected non-food cost item. In addition, food costs are higher during deployments than they are during non-deployment periods. These differences in food costs must also be factored in to avoid mess share fluctuations. Use previous deployment/non deployment average mess bills initially as a gauge until monthly food costs stabilize.

MESS BILL COMPUTATION WORKSHEET

Mess Bill for the Month Just Ended (January 1999)	\$80.00
Change in Mess Share During Month Just Ended (January 1999) (\$-.96) X (-1)	<u>+\$ 1.57</u>
Subtotal	<u>\$81.57</u>
Impact on CO's desire for the value of the Mess Share:	
CO's desire for the value of the mess share for the next month (February 1999)	\$45.00
Minus Mess Share value at the end of month just ended (January 1999)	\$43.02
Subtotal	<u>\$1.98</u>
Grand total	<u>\$83.55</u>
Recommended Mess Bill for next Month (Round Grand Total to nearest whole dollar) (February 1999)	<u>\$84.00</u>

Figure 7-3b

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10. REVERSE SIDE OF MONTHLY FINANCIAL OPERATING STATEMENT FOR MESSSES AFLOAT. (See Figure 7-10 below). On the reverse side of the NAVSUP Form 1367, list all Accounts Receivable (names of members and amounts owed to the mess) and all Accounts Payable (names of payees and amounts owed by the mess).

11. SIGNATURES.

a. The mess treasurer or wardroom officer or wardroom officer will sign and date the form certifying the statement to be correct, that the provisions shown on the attached inventory are in good condition and carried at their proper value, and that the mess has no assets or liabilities other than those listed on the reverse. He/she will then forward the statement and substantiating documents to the audit board.

b. The three members of the audit board will conduct an audit to verify all entries on the statement and accompanying records using Private Mess Check-Off List, Section 13, Appendix F as a guide. Each member of the audit board will then sign the statement. The substantiating documents will be returned to the mess treasurer or wardroom officer or wardroom officer and the statement will be forwarded to the commanding officer.

c. The commanding officer will sign and date the statement and return it to the mess treasurer or wardroom officer or wardroom officer. A copy will be posted for all mess members to view.

d. When private messes are permanently subsisting from the General Mess and no rations are commuted to the mess from enlisted personnel, the Monthly Financial Operating Statement NAVSUP Form 1367 may be approved by the Mess President of each private mess.

NAVSUP P-486 - Food Service Management

MONTHLY FINANCIAL OPERATING STATEMENT FOR MESSSES AFLOAT

USS **DUARTE** NAME OF MESS **WARDROOM MESS**

NAVSUP FORM 1367 (REV. 10-76)

S/N 0108-LF-501-3670

DATE (LAST DAY OF MONTH): **31 JANUARY 1999**

CASH ACCOUNT				BALANCE SHEET			
RECEIPTS		EXPENDITURES		ASSETS		LIABILITIES	
CASH BROUGHT FORWARD	\$945.40	MESS BILLS REFUNDED	\$30.97	CASH ON HAND EOM	\$1,586.64	MESS BILL REFUNDS OWED	\$28.38
MESS BILLS PREVIOUS MONTHS	\$75.00	MESS SHARES REFUNDED TO MBR	\$44.59	UNCOLLECTED MESS BILLS - CURRENT MONTH	\$136.77	MESS SHARE REFUNDS OWED	\$44.59
MESS BILLS CURRENT MONTH	\$1,323.87	PROVISIONS FROM SUPPLY OFFICER	\$782.80	MESS SHARES UNCOLLECTED	\$44.59	PROVISIONS FROM SUPPO OWED	\$1,095.88
MESS BILLS NEXT MONTH	\$75.00	PROVISIONS FROM DEALERS	\$213.86	COMMUTED RATIONS UNCOLLECTED	\$309.96	PROVISIONS FROM DEALER	\$226.34
MESS SHARES SOLD	\$44.59	COMMUTED RATIONS REBATED	\$0.00	EOM INVENTORY OF PROVISIONS	\$123.63	COMMUTED RATIONS REBATED OWED	\$0.00
COMMUTED RATIONS COLLECTED	\$220.00	OTHER:		OTHER:		OTHER:	
OTHER:		Pete's Jewelry	\$25.00			ADV MESS BILL PAID	\$75.00
						TOTAL ASSETS	\$2,201.59
		TOTAL EXPENDITURES	\$1,097.22			TOTAL LIABILITIES	\$1,470.19
		CASH ON HAND END OF MONTH	\$1,586.64			NET WORTH	\$731.40
TOTAL	\$2,683.86	TOTAL	\$2,683.86	TOTAL ASSETS	\$2,201.59	TOTAL LIABILITIES AND NET WORTH	\$2,201.59

MESS SHARE		PROVISIONS CONSUMED		COST PER MAN	
NET WORTH	\$731.40	INVENTORY END OF PREVIOUS MONTH	\$102.40	AVERAGE NUMBER OF OFFICERS SUBSISTED	13.78
NUMBER OF MEMBERS	17	PROVISIONS RECEIVED	\$1,405.00	AVERAGE NUMBER OF ENLISTED PERSONNEL SUBSISTED	3.98
MESS SHARE END OF MONTH	\$43.02	INVENTORY END OF MONTH	\$123.63	TOTAL SUBSISTED	17.76
MESS SHARE END OF PREVIOUS MONTH	\$44.59	PROVISIONS CONSUMED	\$1,383.77	PROVISIONS CONSUMED	\$1,383.77
INCREASE/DECREASE	(\$1.57)			COST PER MAN	\$77.91

RECOMMENDED MESS BILL FOR NEXT MONTH: \$84.00

I certify the financial statement to be correct, that the provisions shown on the attached inventory are in good condition and carried at their proper value and that the Mess has no assets or liabilities other than those listed.

5 FEB 99	(signature)	(typed name and signature)
(Date)	(FSO)	(Mess Treasurer)
Audited By:		
(typed name and signature)	(typed name and signature)	(typed name and signature)
Approved By:		
7 FEB 99	7 FEB 99	(typed name and signature)
(Date)	(Date)	(Commanding Officer)

Figure 7-10

NAVSUP P-486 - Food Service Management

7004 ACCOUNTING RECORDS FOR CHIEF PETTY OFFICER MESSSES

1. GENERAL. Accounting records for Chief Petty Officer (CPO) messes afloat are shown in Figures 7-11 through 7-20. The forms shown in Figure 7-16 and Figure 7-20 are available in the Navy Supply System; the others are to be prepared locally. (See Section 12, Appendix F for samples of blank forms). The forms to be used are as follows:

- a. 7-11 - Record of Collections
- b. 7-12 - Record of Expenditures
- c. 7-13 - Accounts Receivable
- d. 7-14 - Accounts Payable
- e. 7-15 - Record of Mess Members
- f. 7-16 - Petty Cash Voucher
- g. 7-17 - Food Cost Control Record
- h. 7-18 - Meals Served Record Sheet
- i. 7-19 - Computation of CPO Mess Commuted Rations
- j. 7-20 - Monthly Financial Operating Statement for Messes Afloat

2. RECORD OF COLLECTIONS. (See Figure 7-11). This record reflects all the receipts of cash and checks. It is not used to record funds due to the mess or the dollar value of materials received.

The first entry on this record reflects the actual dollar value of cash brought forward (actual cash on hand and balance in the checking account). This value comes from the previous monthly NAVSUP Form 1367 (Monthly Financial Operating Statement for Messes Afloat) Cash on Hand End of Month block from the Expenditure Section of the Cash Account. Any additional entries on this record will reflect any and all receipts of cash and checks. Examples of typical entries on this record are as follows.

- a. Commuted rations collected from the disbursing officer during the current month.
- b. Any other collections, cash or check, during the current month.

The final entry on this record will be the total of the cash brought forward plus all other collections recorded on this record during the month. This value must equal the total on the Record of Expenditures. (See Figure 7-12).

3. RECORD OF EXPENDITURES. (Refer to Figure 7-12). This record reflects all expenditures of cash and checks. It is not used to record funds owed or the dollar value of materials expended. Examples of typical entries on this record are as follows:

- a. Provisions paid for during the current month that were received from the Food Service Officer.
- b. Provisions paid for during the current month that were received from sources other than the Food Service Officer.

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- c. Commuted rations rebated during the current month.
- d. Any other expenditures, cash or check, during the current month.

The next entry is the Total Expenditures (this is the total of all expenditures recorded on this record during the month). The next entry is the Cash on Hand End of Month. This value is the total of all cash and the ending balance in the checking account. Note: This value is recorded as the first entry on the Record of Collections (See Figure 7-11a) for the next month. It is also the value that is recorded on the next months NAVSUP Form 1367 (Monthly Financial Operating Statement for Messes Afloat) cash brought forward block from the receipts section of the cash account. The final entry on this record will be the total of all expenditures recorded on this record during the month plus the cash on hand at the end of the month. This value must equal the total on the Record of Collections. (Refer to Figure 7-11).

4. **ACCOUNTS RECEIVABLE.** (See Figure 7-13). This record reflects the monies owed to the mess. It is closed monthly and all unsettled accounts are carried forward to the following month.

The first entries on this record will be all uncollected Accounts Receivables brought forward from the previous month. Examples of additional entries on this record are as follows:

Committed rations value owed by the disbursing officer for the current month. This value is generally the last entry on this record and is carried forward to the next months Accounts Receivable record. (Refer to Figure 7-13a).

This record is used in conjunction with the Record of Collections. (Refer to Figure 7-11). Each time a collection is made, record the date of the collection in the date received column. At the same time, there will be a corresponding entry in the Record of Collections. At the end of the month, all uncollected Accounts Receivables will be carried forward to the next month's Accounts Receivable record. (See Figure 7-13a). Indicate "CF" (carried forward) in the date-received column of the current months Accounts Receivables record.

5. **ACCOUNTS PAYABLE.** (See Figure 7-14). This record reflects the unpaid debt of the mess. It is closed monthly and all unsettled accounts are carried forward to the following month.

The first entries on this record will be all unpaid Accounts Payables brought forward from the previous month. Examples of additional entries on this record are as follows:

- a. Provisions value owed to other than the Food Service Officer for food items received during the current month.

- b. Value of non provisions owed to vendors for items received during the current month.

- c. Provisions value owed to the Food Service Officer for food items received during the current month. (See Figure 7C). This value is generally the last entry on this record and is carried forward to the next months Accounts Payable record.

This record is used in conjunction with the Record of Expenditures. (Refer Figure 7-12). Each time an expenditure is made, record the date of the expenditure in the date paid column. At the same time, there will be a corresponding entry in the Record of Expenditures. At the end of the month, all unpaid Accounts Payables will be carried forward to the next months Accounts Payables record. (See Figure 7-14a). Indicate "CF" (carried forward) in the date paid column of the current months Accounts Payables record.

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6. RECORD OF MESS MEMBERS. (See Figure 7-15). This record reflects a record of all members of the mess by member's name and the date he/she became a member. Upon detachment of the member, the record will show the date the member detached the command. The two mess share columns are not used.

7. PETTY CASH VOUCHERS. (See Figure 7-16). Commanding officers will authorize in writing, the establishment of a petty cash fund, if needed, for making small purchases for a mess. (See Appendix B for an example). The authorization specifies the amount of cash authorized for the petty cash fund. Payments setting up petty cash funds and the replenishment of such funds are made by check or a cash transfer voucher if the mess does not have a checking account. The replenishment of petty cash funds must be substantiated by a signed Petty Cash Voucher (NAVCOMPT Form 743) and by the dealer's sales slip or receipt.

8. FOOD COST CONTROL RECORD. (See Figure 7-17). Often messes afloat operate without the benefit of a central storeroom where food products are received and stowed prior to issue to the CPO galley. They may have a small storeroom (or space set aside for their use in the general mess storeroom) where they can stow food items not available from the general mess. Since messes afloat have limited storage facilities, most food used is requisitioned from the general mess on a regular basis. Food procurement records will be limited generally to those covering receipts of subsistence items from the general mess. This simplifies food cost accounting and, consequently, food cost control. To determine the exact cost of food consumed during an accounting period, or part of an accounting period, the following information is needed:

- a. the dollar value, at cost, of the beginning inventory,
- b. the dollar value, at cost, of the food procured to date by the mess,
- c. the dollar value, at cost, of the closing inventory (these inventories will be accomplished a minimum of at least once each week). The sum of the beginning inventory and column (3) minus column (4) is the exact cost of food used by the mess. For example:

Assume that the beginning inventory is \$285.50, the receipts are \$567.15, and the closing inventory is \$176.43. To find the exact cost of the food used by the mess, make the following calculations:

Beginning Inventory		\$285.50
Receipts	(plus)	567.15
Total		852.65
Closing Inventory	(minus)	<u>176.43</u>
Cost of Food Used		\$676.22

The Food Cost Control Record (Refer to Figure 7-17). shows this information. Also included on the form is a column for daily food allowances. The mess treasurer or wardroom officer or wardroom officer usually establishes these. To compute the daily food allowance, add the number of mess members on the first day of the month plus the number of enlisted personnel subsisting in the mess (use the Record of Mess Members, Figure 7-5) times the commuted rations rate. For example:

Number of mess members		16
Number of enlisted personnel	(plus)	4
Subtotal		20
Commuted Rations rate	(times)	<u>\$4.50</u>
Daily Food Allowance		\$90.00

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By comparing the cost of food used to date with the cumulative allowance to date, it can be determined whether the mess is over or under the allowance and if corrective measures are needed. The use of the food cost control record is optional for messes with less than 20 members.

9. MEALS SERVED RECORD SHEET. (See Figure 7-18). This record reflects a summary of mess members and enlisted assigned to the mess that were assigned for each day. The information to support these figures will come from the daily muster report that comes from the personnel office. It will show the total number of E-7 through E-9 that were assigned for each day. This document will be used in the preparation of the Computation of Commuted Rations form. (See Figure 7-19).

10. COMPUTATION OF MAXIMUM NET WORTH AND DISTRIBUTION OF EXCESS FUNDS IN CHIEF PETTY OFFICERS' MESSSES

a. General. Ration allowances commuted or reallocated to a chief petty officers' mess that are not expended generate mess assets that are carried forward monthly. When unexpended ration allowances are carried forward on a regular monthly basis, the mess assets may increase to a value that is excess to the needs of the mess. The value established for maximum net worth should support the concept of carrying sufficient assets forward monthly to support the average of the higher at seas costs and the lower in port costs. Funds in excess of the value established for maximum net worth are to be rebated to the disbursing officer each month. Chief petty officers' messes will comply with the procedures in subparagraph (b) in the financial management of excess mess assets.

b. Financial Management of Excess Mess Assets

(1) Maximum Net Worth. The maximum net worth, as shown on the Monthly Financial Operating Statement for Messes Afloat (NAVSUP Form 1367), will not exceed one-half month's commuted ration allowance value multiplied by the average number of members of the mess (including members on TAA status) during the most recent deployment of 30 days or more. Figure 7-19 provides an example worksheet for computing the monthly maximum net worth.

(2) Funds in Excess of the Value Established for Maximum Net Worth. Funds in excess of the value established for maximum net worth will be rebated to the disbursing officer each month for deposit to the Military Personnel Navy appropriation, BAS subhead.

(3) Chief Petty Officers' Mess Accounting Records. Chief petty officers' mess accounting records and the monthly financial operating statement will disclose the amount rebated to the disbursing officer.

(4) Mess Audit Board. The mess audit board will substantiate compliance with the procedures for determining the value for maximum net worth and rebates of excess funds to the disbursing officer.

11. COMPUTATION OF COMMUTED RATIONS.

a. General. All chief petty officer messes afloat will compute the amount of commuted rations due to determine the amount payable to the mess by the disbursing officer. The form used to compute this is the Computation of Commuted Rations. (Refer to Figure 7-19). The first section is determining the maximum monthly net worth.

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- Line (A) One Half of the current Daily COMRAT Rate - Daily COMRAT rate (obtained from the disbursing officer) divided by 2.
- Line (B) Average Number of members of the mess (including members on TAA status) on the last deployment of 30 days or more - Obtained from the Personnel Office muster reports.
- Line (C) Daily Net Worth Allowance - Line (A) times line (B). Line (D) Number of Days in Current Month - The actual number of days in the month of the report.
- Line (E) Maximum Monthly Net Worth - Line (C) times line (D).

The second part of the worksheet is the Commuted Rations/Reallocated BAS Due Computation section.

- Line (F) Maximum Net Worth - Same as Line (E).
- Line (G) Current Month's Liabilities - Obtained from the Accounts Payables (Refer to Figure 7-14). Include only the values that are carried forward to the next months Accounts Payables (Refer to Figure 7-14a).
- Line (H) Total - Line (F) plus line (G).
- Line (I) Current Month's Assets - Obtained from the Accounts Receivables (Refer to Figure 7-13). Include only the values that are carried forward to the next months Accounts Receivables (Refer to Figure 7-13a).
- Line (J) COMRATS Due - Line (H) minus Line (I).
- Line (K) Maximum COMRATS/Reallocated BAS – Add the sum of the total number of days each enlisted member entitled to RIK and receiving partial BAS subsists from the CPO mess (CPO members plus enlisted personnel working and subsisting in the CPO mess) times the daily commuted ration rate (obtained from the disbursing officer) and the total number of days each enlisted member entitled to full BAS (SEPRATS, RIKNA, or EMRATS) subsists from the CPO mess (CPO members plus enlisted personnel working and subsisting in the CPO mess) times the daily reallocated BAS rate (obtained from the disbursing officer). (See Figure 7D).
- Line (L) Amount Due from Disbursing Officer - The lesser of Line (J) or Line (K). This amount will be collected from the disbursing officer and entered as an asset on the Balance Sheet side of the NAVSUP Form 1367 (See Figure 7-20) opposite the entry "Commuted Rations Uncollected".

12. RETENTION OF MESS RECORDS. All mess records will be retained for a period of three years.

13. MONTHLY VOUCHER FOLDERS. All chief petty officer itemized and certified receipts and tapes of provisions purchased locally, copies of vouchers covering transactions with the disbursing officer, and any other vouchers substantiating entries of the mess statement will be filed in a monthly folder, submitted to the audit board, and thereafter retained by the mess treasurer or wardroom officer or wardroom officer.

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STATEMENT OF SALE OF SUBSISTENCE ITEMS FROM THE GENERAL MESS

(command letterhead)

IN REPLY REFER TO:

(date)

MEMORANDUM

From: Food Service Officer

To: Chief Petty Officer Mess treasurer or wardroom officer or wardroom officer

Subj: **STATEMENT OF SALE OF SUBSISTENCE ITEMS FROM THE GENERAL MESS**

Ref: (a) NAVSUP P-486, Chapter 6, para. 6305-1

1. In accordance with reference (a), I hereby certify that subsistence items in the amount of \$_____ were sold to the Chief Petty Officer Mess during the month of _____.
2. The above total includes galley produced bakery products in the amount of \$_____.
3. Sales were made on the documents listed below:

PROVISIONS

Document no. amount

Document no. amount

Document no. amount

Document no. amount

Document no. amount

Document no. amount

Document no. amount

Document no. amount

Document no. amount

Document no. amount

Document no. amount

Total \$

GRAND TOTAL \$ _____

GPBP

Document no. amount

Document no. amount

Document no. amount

Document no. amount

Document no. amount

Document no. amount

Document no. amount

Total \$

Respectfully,

Copy to:
Disbursing Officer

Figure 7C

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REPORT OF AUTHORIZED COMMUTED RATIONS

(official letterhead)

IN REPLY REFER TO

(date)

MEMORANDUM

From: Personnel Officer, *(ship's name)*

To: Chief Petty Officer Mess treasurer or wardroom officer or wardroom officer, *(ship's name)*

Subj: **REPORT OF AUTHORIZED COMMUTED RATIONS**

1. The following enlisted personnel subsisted in the Chief Petty Officer Mess during the period 1 through 31 January 1999 unless otherwise indicated:

<u>Name</u>	<u>Period</u>
GMGCM Carandang	1 thru 6 January
DKCS Arrington	1 thru 7 January
ETC Frost	
SHC Powell	
PCC Bush	23 thru 31 January
GMMC Clement	27 thru 31 January
BMC Smart	5 thru 31 January
GMMC Youarr	8 thru 31 January
HTC Karge	12 thru 31 January
ENCS Guayon	17 thru 31 January
ITC Sargent	17 thru 31 January
MMCS Delarosa	18 thru 31 January
EMC Dawson	18 thru 31 January
HMC Banang	18 thru 31 January
ICC Howard	
CS2 Prophet	
CS3 Laban	1 thru 15 January
CSSN Elijah	16 thru 31 January
SA Mordecai	
SA Bilhah	

2. The enlisted members named hereon were Chief Petty Officer mess members or enlisted personnel detailed to and subsisting in the Chief Petty Officer Mess for the period set opposite their names. It is directed that the commuted value of rations of these enlisted members be paid to the Mess treasurer or wardroom officer or wardroom officer, Chief Petty Officer Mess.

(signature)

Copy to:
Disbursing Officer

Figure 7D

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ACCOUNTS RECEIVABLE			FOR MONTH OF: January 1999				
DATE INCURRED	NAME	AMOUNT		PURPOSE			DATE REC'D
1	Disbursing Officer	1995	30	December Rations	1998	Commuted	10
31	Disbursing Officer	2160	00	January Rations	1999	Commuted	CF

On the first day of the month, list all uncollected Accounts Receivable brought forward from previous month. At the end of the month, all uncollected Accounts Receivable will be carried forward to next months report. Mark CF (carried forward) in date received column.

Figure 7-13

NAVSUP P-486 - Food Service Management

ACCOUNTS PAYABLE			FOR MONTH OF: January 1999		
DATE INCURRED	NAME	AMOUNT		PURPOSE	DATE PAID
1	Food Service Officer	1782	40	December 1998 Provisions	5
1	DECA Commissary Store	23	95	January 1999 Provisions	1
10	DECA Commissary Store	17	80	January 1999 Provisions	10
15	Bells Supermarket	57	40	January 1999 Provisions	15
26	Morena Fish Market	60	85	January 1999 Provisions	26
31	Food Service Officer	1706	55	January 1999 Provisions	CF

On the first day of the month, list all unpaid Accounts Payable brought forward from previous month. At the end of the month, all unpaid Accounts Payable will be carried forward to next months report. Mark CF (carried forward) in date paid column.

Figure 7-14

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RECORDS OF MESS MEMBERS						
MEMBER	DATE JOINED	SHARE		DATE DETACHED	SHARE	
GMGCM CARANDANG	2 SEP 95			6 JAN 98		
DKCS ARRINGTON	5 SEP 95			7 JAN 98		
SKC MILES	21 OCT 95					
MMC PARKHARD	16 NOV 95					
ETC FROST	20 NOV 95					
SMC SPENT	22 JAN 96					
SHC POWELL	1 MAR 96					
PCC BUSH	14 APR 96					
GMMC CLEMENT	13 MAY 96					
BMC SMART	29 MAY 96					
GMMC YOUARR	6 JUL 96					
HTC KARGE	10 OCT 96					
ENCS GUAYON	13 OCT 96					
ITC SERGENT	4 FEB 97					
MMCS DELAROSA	2 AUG 97					
EMC DAWSON	20 MAY 98					
HMC BANANG	7 SEP 98					
ICC HOWARD						

Figure 7-15

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PETTY CASH VOUCHER
NAVCOMPT FORM 743 (7-54)

NO. _____

AMOUNT	DATE
FOR	
CHARGE TO	
RECEIVED BY	APPROVED BY

The replenishment of petty cash funds must be substantiated by a signed Petty Cash Voucher (NAVCOMPT Form 743) and by the dealer's sales slip or receipt.

Figure 7-16

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FOOD COST CONTROL RECORD FOR MONTH OF										BEGINNING INVENTORY \$ <u>\$285.50</u>				
DATE (1)	RECEIPTS				CLOSING INVENTORY (4)	COST OF FOOD USED TO DATE	ALLOWANCE				OVER/UNDER (8)			
	DAILY (2)		CUMULATIVE TOTAL (3)				DAILY (6)	CUMULATIVE TOTAL (7)						
1	23	9	23	95				5	0	54	00			
2	25	6	279	55				5	0	108	00			
3	7	6	287	20				5	0	162	00			
4			287	20				5	0	216	00			
5			287	20				5	5	274	50			
6	27	9	567	15				5	5	333	00			
7			567	15	1	43	6	22	5	0	387	00	28	22
8	3	4	570	60				5	0	441	00			
9			570	60				5	0	495	00			
10	17	8	588	40				5	0	549	00			
11			588	40				5	0	603	00			
12			588	40				5	5	661	50			
13	27	7	861	10				5	5	720	00			
14			861	10	2	79	9	81	5	5	778	50	(1	31)
15	57	4	918	50				5	5	837	00			
16			918	50				5	5	895	50			
17			918	50				6	5	963	00			
18	5	6	924	10				8	0	104	00			
19			924	10				8	0	112	00			
20	28	6	120	75				8	0	120	00			
21			120	75	1	98	1	27	8	0	128	00	(2	27)
22	4	3	121	05				8	0	136	00			
23			121	05				8	5	145	50			
24	20	8	141	85				8	5	153	00			
25			141	85				8	5	162	50			
26	60	8	147	70				8	5	171	00			
27	5	8	148	50				9	0	180	00			
28			148	50	2	19	1	81	9	0	189	00	36	19
29	20	4	169	95				9	0	198	00			
30			169	95				9	0	207	00			
31	17	6	186	55	3	00	1	05	9	0	216	00	36	95

The use of the Food Cost Control Record is optional for messes with less than 20 members.

Figure 7-17

NAVSUP P-486 - Food Service Management

MEALS SERVED RECORD SHEET							FOR MONTH OF January 1999			
DATE	OFFICERS			ENLISTED			GUEST			DAILY TOTAL
	B	L	D	B	L	D	B	L	D	
1				12	12	12				36
2				12	12	12				36
3				12	12	12				36
4				12	12	12				36
5				13	13	13				39
6				13	13	13				39
7				12	12	12				36
8				12	12	12				36
9				12	12	12				36
10				12	12	12				36
11				12	12	12				36
12				13	13	13				39
13				13	13	13				39
14				13	13	13				39
15				13	13	13				39
16				13	13	13				39
17				15	15	15				45
18				18	18	18				54
19				18	18	18				54
20				18	18	18				54
21				18	18	18				54
22				18	18	18				54
23				19	19	19				57
24				19	19	19				57
25				19	19	19				57
26				19	19	19				57
27				20	20	20				60
28				20	20	20				60
29				20	20	20				60
30				20	20	20				60
31				20	20	20				60
TOT				20	20	20				1440

Summarize all meals consumed from the NAVSUP Form 1046 on this record on a daily basis.

Figure 7-18

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COMPUTATION OF CPO MESS COMMUTED RATIOS	
FOR MONTH OF January 1999	
MAXIMUM NET WORTH COMPUTATION	
(A) ½ OF THE CURRENT DAILY COMRATS RATE	\$ 2.25
(B) AVERAGE # OF MEMBERS OF THE MESS (INCLUDING MEMBERS ON TAA STATUS) ON LAST DEPLOYMENT OF 30 DAYS OR MORE (OBTAINED FROM THE PERSONNEL OFFICER MUSTER REPORTS) (TIMES)	16
(C) DAILY NET WORTH ALLOWANCE	\$ 36.00
(D) # OF DAYS IN CURRENT MONTH (TIMES)	31
(E) MAXIMUM MONTHLY NET WORTH	\$ 1116.00
COMMUTED RATIOS DUE COMPUTATION	
(F) MAXIMUM NET WORTH (LINE E)	\$ 1116.00
(G) CURRENT MONTH LIABILITIES (PLUS)	1706.55
(H) TOTAL	\$ 2822.55
(I) CURRENT MONTH'S ASSETS (MINUS)	.00
(J) COMRATS DUE (PROVISIONS COST)	\$ 2822.55
(K) MAXIMUM COMRATS/REALLOCATED BAS (ACTUAL MAN DAYS X DAILY COMRATS RATE)	\$2160.00
(L) COMRATS DUE (LESSER OF LINE J OR K)	\$2160.00
REMARKS: AMOUNT OF LINE L WILL BE COLLECTED FROM THE DISBURSING OFFICER AND ENTERED AS AN ASSET ON THE BALANCE SHEET SIDE OF NAVSUP 367 OPPOSITE ENTRY "COMMUTED RATIOS UNCOLLECTED"	
SHIPS COMING OUT OF YARD PERIOD OF 3 YEARS OR MORE WILL USE CURRENT CPO POPULATION OBTAINED FORM THE SHIP'S OFFICIAL MUSTER REPORTS.	

This record determines the commuted rations amount payable to the mess by the disbursing officer.

Figure 7-19

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7005 PREPARING THE MONTHLY FINANCIAL OPERATING STATEMENT FOR CHIEF PETTY OFFICER MESSSES

1. GENERAL. The mess treasurer or wardroom officer or wardroom officer is responsible for the preparation of the monthly financial operating statement consisting of a cash account that reflects cash received (income) and cash spent (expenses), and a balance sheet that reflects the financial condition of the mess and provides useful statistical data for the operation of the mess, using the Monthly Financial Operating Statement for Messes Afloat (NAVSUP Form 1367). An original and one copy are prepared as of the last day of the month. The NAVSUP Form 1367 is available at Cognizance Symbol I stock points. The original must be signed by the mess treasurer or wardroom officer or wardroom officer, the audit board, and the commanding officer and returned to the mess treasurer or wardroom officer or wardroom officer for his/her records. The copy will be posted for the information of all members of the mess (Refer to Figure 7-20).

2. CASH ACCOUNT - RECEIPTS. The source document for the receipts section of the cash account on the monthly NAVSUP Form 1367 is the Record of Collections. (Refer to Figure 7-11). The totals in this section must be the same as the total shown on the Record of Collections.

a. Cash Brought Forward. The first value on the Record of Collections. It is also the same as the value in the "Cash on Hand End of Month" block of the expenditure side of the cash account on the previous months NAVSUP Form 1367.

b. Mess Bills Previous Months. Not applicable to CPO messes.

c. Mess Bills Current Month. Not applicable to CPO messes.

d. Mess Bills Next Month. Not applicable to CPO messes.

e. Mess Shares Sold. Not applicable to CPO messes.

f. Commuted Rations Collected. The value of commuted rations collected from the disbursing officer during the current month.

g. Total. The sum of all values in the receipt column of the cash account. This value must agree with the total of the Record of Collections as well as the total of the expenditure side of the cash account.

3. CASH ACCOUNT - EXPENDITURES. The source document for the expenditure section of the cash account on the monthly NAVSUP Form 1367 is the Record of Expenditures. (Refer to Figure 7-12). The totals in this section must be the same as the total shown on the Record of Expenditures.

a. Mess Bills Refunded. Not applicable to CPO messes.

b. Mess Shares Refunded. Not applicable to CPO messes.

c. Provisions From Supply Officer. The sum of the dollar values paid to the Food Service Officer during the current month for provisions issued to the CPO mess by the Food Service Officer. Do not include provisions purchased at the commissary store.

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d. Provisions From Dealers. The sum of the dollar values paid to vendors during the current month for provisions received from other than the Food Service Officer. Include any provisions purchased from the commissary store.

e. Commuted Rations Rebated. The dollar value of any commuted rations that was rebated back to the disbursing officer. Funds in excess of the value established for maximum mess asset retention are to be rebated to the disbursing officer each month and are included in this block.

f. Other. Itemize the dollar value of any other expenditure, cash or check, made during the current month, i.e. tips at the commissary, gifts, flowers, etc.

g. Cash on Hand at End of Month. The dollar value of all cash plus the ending balance in the checking account.

h. Total. The sum of all values in the expenditure column of the cash account. This value must agree with the total of the Record of Expenditures as well as the total of the receipt side of the cash account.

4. BALANCE SHEET - ASSETS. This portion of the balance sheet is a compilation of the assets of the mess. With the exception of the cash on hand and inventory of provisions, the source document for the assets section of the balance sheet on the monthly NAVSUP Form 1367 is the Accounts Receivables. (Refer to Figure 7-13).

a. Cash on Hand. The value of the "Cash on Hand End of Month" caption from the Expenditure section of the Cash Account.

b. Mess Bills Uncollected. Not applicable to CPO messes.

c. Mess Shares Uncollected. Not applicable to CPO messes.

d. Commuted Rations Uncollected. The commuted rations value owed by the disbursing officer that was uncollected during the month.

e. Inventory of Provisions. The total dollar value of the inventory of provisions on the last day of the month at last receipt price. This value is the last entry in column (4) of the Food Cost Control Record. (Refer to Figure 7-17).

f. Total Assets. The sum of all the values in the assets column of the balance sheet. This value represents all assets of the mess.

5. BALANCE SHEET - LIABILITIES. This portion of the balance sheet is a compilation of the liabilities of the mess. The source document for the liabilities section of the balance sheet on the monthly NAVSUP Form 1367 is the Accounts Payable. (Refer to Figure 7-14).

a. Mess Bill Refunds Owed. Not applicable to CPO messes.

b. Mess Share Refunds Owed. Not applicable to CPO messes.

c. Provisions From Supply Officers Owed. The dollar value of provisions owed to the Food Service Officer that was not paid during the current month.

d. Provisions From Dealers Owed. The sum of the value of provisions owed to dealers that was not paid during the current month.

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e. Commuted Rations Rebated Owed. The dollar value of commuted rations rebated to the disbursing officer that was not paid during the current month. If the net worth block of the liabilities section of the Balance Sheet exceeds the maximum monthly net worth, line (E) of the Computation of CPO Mess Commuted Rations, the difference is the commuted rations rebate that is owed to the disbursing officer, and that value will be recorded in this block.

f. Other. Any other liability carried forward from the Accounts Payable that was not paid during the current month.

g. Total Liabilities. The sum of all the values in the liabilities column of the balance sheet. This value represents all liabilities of the mess.

h. Total Assets. The value of the "Total Assets" caption from the Assets section of the Balance Sheet.

i. Total Liabilities. The value of the "Total Liabilities" (same as subparagraph (g) above).

j. Net Worth. The net worth amount is the value of the mess at the end of the month. It is computed by subtracting "Total Liabilities" from "Total Assets". If this value exceeds the maximum monthly net worth, line (E) of the Computation of CPO Mess Commuted Rations, the difference is the commuted rations rebate that is owed to the disbursing officer and this value will be recorded in the "Commuted Rations Rebated Owed" block of the liabilities of the Balance Sheet.

k. Total Liabilities and Net Worth. The sum of "Total Liabilities" and "Net Worth". This value must equal "Total Assets".

6. MESS SHARE, PROVISIONS CONSUMED, COST PER MAN AND RECOMMENDED MESS BILL FOR THE NEXT MONTH. These sections are not applicable to CPO messes.

7. REVERSE SIDE OF MONTHLY FINANCIAL OPERATING STATEMENT FOR MESSSES AFLOAT. On the reverse side of the NAVSUP Form 1367, list all Accounts Receivables (amounts owed to the mess) and all Accounts Payable (names of payees and amounts owed by the mess).

8. SIGNATURES.

a. The mess treasurer or wardroom officer or wardroom officer will sign and date the form certifying the statement to be correct, that the provisions shown on the attached inventory are in good condition and carried at their proper value, and that the mess has no assets or liabilities other than those listed on the reverse. He/she will then forward the statement and substantiating documents to the audit board.

b. The three members of the audit board will conduct an audit to verify all entries on the statement and accompanying records using Private Mess Check-Off List, Section 13, Appendix F as a guide. Each member of the audit board will then sign and date the statement. The substantiating documents will be returned to the mess treasurer or wardroom officer or wardroom officer and the statement will be forwarded to the Commanding Officer.

c. The commanding officer will sign and date the statement and return it to the mess treasurer or wardroom officer or wardroom officer. A copy will be posted for all mess members to view.

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MONTHLY FINANCIAL OPERATING STATEMENT FOR MESSSES AFLOAT

USS DUARTE NAME OF MESS
 _____ CHIEF PETTY OFFICER

NAVSUP FORM 1367 (REV. 10-76)

CASH ACCOUNT				BALANCE SHEET			
RECEIPTS		EXPENDITURES		ASSETS		LIABILITIES	
CASH BROUGHT FORWARD	\$560.35	MESS BILLS REFUNDED		CASH ON HAND EOM	\$613.25	MESS BILL REFUNDS OWED	
MESS BILLS PREVIOUS MONTHS		MESS SHARES REFUNDED TO MBR		UNCOLLECTED MESS BILLS - CURRENT MONTH		MESS SHARE REFUNDS OWED	
MESS BILLS CURRENT MONTH		PROVISIONS FROM SUPPLY OFFICER	\$1,782.40	MESS SHARES UNCOLLECTED		PROVISIONS FROM SUPPO OWED	\$1,706.55
MESS BILLS NEXT MONTH		PROVISIONS FROM DEALERS	\$160.00	COMMUTED RATIONS UNCOLLECTED	\$2,160.00	PROVISIONS FROM DEALER	
MESS SHARES SOLD		COMMUTED RATIONS REBATED		EOM INVENTORY OF PROVISIONS	\$356.00	COMMUTED RATIONS REBATED OWED	\$306.70
COMMUTED RATIONS COLLECTED	\$1,995.30	OTHER:		OTHER:		OTHER:	
OTHER:							
						TOTAL ASSETS	\$3,129.25
		TOTAL EXPENDITURES	\$1,942.40			TOTAL LIABILITIES	\$2,013.25
		CASH ON HAND END OF MONTH	\$613.25			NET WORTH	\$1,116.00
TOTAL	\$2,555.65	TOTAL	\$2,555.65	TOTAL ASSETS	\$3,129.25	TOTAL LIABILITIES AND NET WORTH	\$3,129.25

MESS SHARE		PROVISIONS CONSUMED		COST PER MAN	
NET WORTH		INVENTORY END OF PREVIOUS MONTH		AVERAGE NUMBER OF OFFICERS SUBSISTED	
NUMBER OF MEMBERS		PROVISIONS RECEIVED		AVERAGE NUMBER OF ENLISTED PERSONNEL SUBSISTED	
MESS SHARE END OF MONTH		INVENTORY END OF MONTH		TOTAL SUBSISTED	
MESS SHARE END OF PREVIOUS MONTH		PROVISIONS CONSUMED		PROVISIONS CONSUMED	
INCREASE				COST PER MAN	

RECOMMENDED MESS BILL FOR NEXT MONTH:

I certify the foregoing statement to be correct that the provisions shown on the attached inventory are in good condition and carried at their proper value and that the Mess has no assets or liabilities other than those listed

5 February 1999

 (Date)

 (name and signature)
 (Mess Treasurer)

Audited By:

 (name and signature)

 (name and signature)

 (name and signature)

Approved By:
 6 February 1999

 (Date)

Reviewed by SUPPO:

 (Date)

 (name and signature)
 (Commanding Officer)

S/N 0108-LF-501-3670 DATE (LAST DAY OF MONTH) 31 JANUARY 1999

Figure 7-20

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7006 OPERATING CAPITAL FOR OFFICERS' MESSES

Capital to operate officers' messes afloat is raised through the sale of shares to the members. Only one share is sold to each member. Each member, therefore, becomes an equal partner in the ownership of the mess. The equity of mess members is computed by subtracting total outstanding liabilities from total assets. Cash and other assets which can be readily converted to cash must be kept on hand in sufficient amounts to pay current liabilities. The mess must also have sufficient funds available to repay mess shares to members who withdraw (transfer) from the mess. To meet these requirements, it is necessary if the mess is to be solvent, that food stocks are held to a minimum. Normally, stocks should be maintained near the endurance levels prescribed for the ship's operating category. However, this generalization may be modified to ensure adequate supplies of items needed to maintain the standards of the mess, which might not be available in the ship's operating area.

7007 MESS SHARES IN OFFICERS' MESSES

- 1. VALUE OF EACH OFFICER'S OWNERSHIP.** The mess share is the value of each officer's ownership in the mess. It is computed by simply dividing the net worth of the mess by the number of members. The net worth is defined as total mess assets minus liabilities. In determining the value of the mess share it is important not to include mess bills collected in advance. If mess bills are collected in advance, an entry will show up on the Record of Collections. In this case, an offsetting entry must be put into the Accounts Payable record (see para. 7002.2c). The share will, of course, vary as the net worth increases or decreases and may be compared at any time in determining the financial status of the mess. Normally, however, the share is computed as of the end of the month.
- 2. WHEN A NEW MEMBER JOINS THE MESS.** When a member joins the mess, he/she is required to purchase a share; i.e., he/she pays into the mess the amount of the share as computed at the end of the previous month. Similarly, when a member detaches, he/she is paid a mess share rebate equal to the share as computed at the end of the month prior to that of his/her detachment.
- 3. OPTIMUM VALUE OF A MESS SHARE.** The optimum value of a mess share should be equal to approximately one-half of an average monthly mess bill. Every effort will be made to keep the share from varying more than \$5.00 in any one month, unless disestablishment of the mess is anticipated. The mess share value used during the month will be the share computed at the end of the previous month, as shown on the audited statement for the preceding month. If an officer is to be absent from the mess for a period in excess of one month, he/she will be afforded the opportunity to withdraw from the mess, receive his/her mess share, and rejoin upon return.
- 4. ENLISTED PERSONNEL RATIONS COMMUTED TO AN OFFICERS' MESS.** The value of enlisted personnel rations commuted to an officers' mess will not be used in any manner whatsoever to support or increase the value of mess shares.

7008 STANDARD METHOD FOR COMPUTING PARTIAL MESS BILLS AND MESS BILL REBATES

- 1. PARTIAL MESS BILL FOR A NEW MEMBER BEING PERMANENTLY ASSIGNED.** A member is charged for the day that he/she reports unless he/she reports after 1800. Multiply the actual number of inclusive days for which a mess bill is payable (all days of the month that

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the member is aboard including the 31st, when applicable) by the month's mess bill, then divide by the actual number of days in the month and round off to the nearest cent. For example:

Member reports for duty at 0900, 12 August

Mess bill for August is \$45.00

Inclusive dates chargeable: 12-31 August = 20 days

(Rule: Charged for the 12th due to reporting prior to 1800)

$20 \text{ days} \times \$45.00 = \900.00

$\$900.00 \div \text{by } 31 \text{ days} = \29.032

$\$29.032$ rounded to the nearest cent = $\$29.03$

$\$29.03$ plus current mess share is what the new member owes.

Although it would seem more logical to first divide the mess bill by the number of days in the month to arrive at a daily rate, and then multiply the rate by the desired number of days, the method shown above is preferred. Since these calculations are sometimes done without a calculator, performing the division step first introduces the possibility of an error in rounding off which, in turn, can be compounded by the multiplication.

2. **MESS BILL REBATE FOR MEMBER BEING PERMANENTLY DETACHED.** A member is not charged for the day that he/she departs unless he/she departs after 1800. For example:

Member being detached at 1200, 22 April

Mess bill for April is \$42.00, which the member paid on 4/3

Inclusive dates NOT chargeable: 22-30 April = 9 days

(Rule: Not charged for the 22nd due to detaching prior to 1800)

$9 \text{ days} \times \$42.00 = \378.00

$\$378.00 \div \text{by } 30 \text{ days} = \12.60

$\$12.60$ plus current mess share is what the detaching member is rebated.

3. **MESS BILL REBATE FOR MEMBER ON TAD.** The same rules in subparagraphs 1 and 2 apply for the date of departure and the date of return. Compute the actual mess bill rebate by determining the inclusive number of days the member is not eating in the mess. For example:

Member goes on TAD at 0800, 5 February to 1600, 9 February

Mess bill for February is \$47.00, which the member paid on 2/2

Inclusive dates NOT chargeable: 5 - 8 February = 4 days

(Rule: Not charged for the 5th due to detaching on TAD prior to 1800 and charged for the 9th due to reporting back from TAD prior to 1800)

$4 \text{ days} \times \$47.00 = \188.00

$\$188.00 \div \text{by } 28 \text{ days} = \6.714

(28 days non leap year, 29 days leap year)

$\$6.714$ rounded to the nearest cent = $\$6.71$

$\$6.71$ is the rebate due.

4. **MESS BILL REBATE FOR MEMBER ON LEAVE.** The day of departure on leave is counted as a day of duty. However, for mess purposes, this day is the first day of absence if the

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member does not eat any meals in the mess on that day. If a member returns before 1800, the day prior to the day of his/her return is his/her last day of absence. When a member goes on leave, he/she is entitled to a mess bill rebate for the entire period of absence computed as indicated in the following example:

Member goes on Leave from 0001, 20 June to 0730, 5 July

Mess bill for June is \$51.00, which the member paid on 6/4 and mess bill for July is \$48.00

Period of absence: 20 June to 4 July (inclusive dates)

Rebate for June

Inclusive dates NOT chargeable:

20 - 30 June = 11 days

(Rule: Not charged for the 20th due to detaching on leave prior to 1800)

11 days X \$51.00 = \$561.00

\$561.00 ÷ by 30 days = \$18.70

Rebate for July

Inclusive dates NOT chargeable:

1 - 4 July = 4 days

(Rule: Charged for the 5th due to returning prior to 1800)

4 days X \$48.00 = \$192.00

\$192.00 ÷ by 31 days = \$6.19

\$18.70 plus \$6.19 = \$24.89 The rebate due.

Mess bill due for July:	\$48.00
Minus Rebate due	<u>\$24.89</u>
Net Mess bill owed for month of July:	\$23.11

5. A simple display chart that summarizes all the rules listed in paragraphs 1-4 is provided via Figure 7-21.

PRORATED MESS BILL RULES

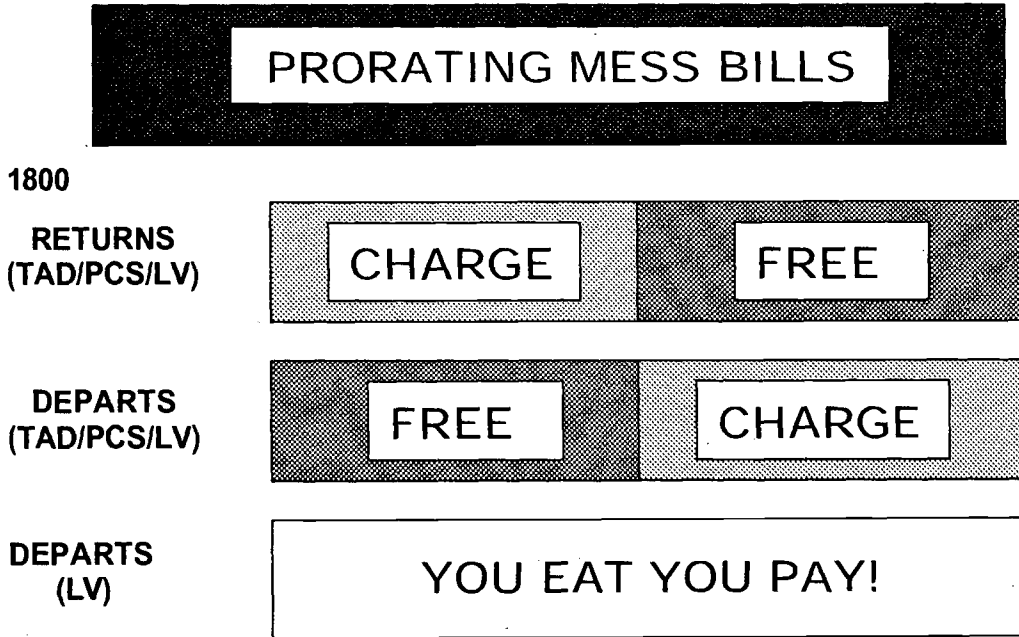


Figure 7-21

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7009 PAYMENT FOR MIDSHIPMEN, OFFICER CANDIDATES, AND CADET MESS BILLS

1. NAVY MIDSHIPMEN AND OFFICER CANDIDATES. Officers' messes will be reimbursed for subsisting Naval Academy midshipmen, Naval Reserve Officer Training Corps midshipmen and contract students, and Naval officer candidates based on the raw food costs of the meals consumed. The procedures in para. 7002-10 will be used to determine the value of the provisions consumed. (See Figure 7-22). The amount claimed by a mess will not exceed the current authorized daily ration rate in the Department of Defense Military Pay and Allowances Entitlements Manual. The mess treasurer or wardroom officer or wardroom officer must submit a bill, on official letterhead paper, for the meals consumed to the disbursing officer. (See Figure 7E). The disbursing officer will pay the mess treasurer or wardroom officer or wardroom officer on a Voucher for Disbursement and/or Collection (NAVCOMPT Form 2277) charging the proper appropriation, subhead, bureau control number, object class, and functional account current at the time such meals are furnished.

2. ARMY AND AIR FORCE CADETS. Officers' messes will be reimbursed for subsisting Army and Air Force cadets based on the raw food costs for the meals consumed. The procedures in para. 7002.10 will be used to determine the value of provisions consumed. (Refer to Figure 7-22). The amount claimed by a mess will not exceed the current daily ration rate in the Department of Defense Military Pay and Allowances Entitlements Manual. The mess treasurer or wardroom officer or wardroom officer must submit a bill, on official letterhead paper, for the meals consumed to the United States Military Academy or the United States Air Force Academy, as appropriate. (See Figure 7F).

3. USE OF FUNDS FOR SUBSISTING MIDSHIPMEN AND CADETS. Funds received for meals consumed by midshipmen, officer candidates, and cadets are to be used only to support the cost of their subsistence. The funds will not be used in any manner whatsoever to support member mess bills, increase the value of the mess share, or any other mess operation, except the cost of feeding the midshipmen, officer candidates, and cadets.

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COMPUTATION OF COMMUTED RATIONS			
NAME OF MESS WARDROOM	FOR MONTH OF JANUARY		
PERCENTAGE OF ALL MESS MEALS EATEN BY ENLISTED PERSONNEL			
(A) OFFICER & GUEST MEAL		1278	
(B) ENLISTED MEALS (PLUS)		378	
(C) NAVAL ACADEMY MIDSHIPMAN MEALS (PLUS)		63	
(D) TOTAL MEALS		1719	
(E) MIDSHIPMAN PERCENTAGE (LINE C ÷ LINE D) X 100		3.66%	
TOTAL VALUE OF PROVISIONS CONSUMED.			
(F) OPENING INVENTORY	\$102		40
(G) RECEIPTS	\$1405		00
(H) SUB TOTAL	\$1507		40
(I) CLOSING INVENTORY	\$123		63
(J) PROVISIONS CONSUMED	\$1383		77
COMPARISON			
(K) PROVISIONS CONSUMED	\$1383		77
(L) MIDSHIPMAN MEAL PERCENTAGE (LINE D) (TIMES)		3.66%	
(M) MIDSHIPMAN PROVISIONS COST	\$50		65
(N) MAXIMUM AUTHORIZED RATION RATE (See Note #1)	\$94		50
(O) AMOUNT DUE FROM D.O. (LESSER OF LINE M OR N)	\$50		65
<p>REMARKS Note #1: The authorized ration rate is obtained from the Disbursing Officer. For the purpose of this example, the following is the computation used for line N:</p> <p>3 Midshipman times seven days times the daily ration rate (4.50).</p>			

Figure 7-22

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LETTER – Request for Reimbursement for Subsisting Naval Academy Midshipmen

(official letterhead)

IN REPLY REFER TO

(date)

MEMORANDUM

From: Wardroom Mess treasurer or wardroom officer or wardroom officer

To: Disbursing Officer

Subj: **REQUEST FOR REIMBURSEMENT FOR SUBSISTING NAVAL ACADEMY MIDSHIPMEN**

Ref: (a) NAVSUP P-486, Appendix F, para 7009.1

Encl: (1) Travel Order Number *(N0016TO15091)*

(2) Travel Order Number *(N0016TO15092)*

(3) Travel Order Number *(N0016TO15093)*

(4) Computation of Commuted Rations

1. In accordance with reference (a), request reimbursement for *\$(amount)* as a result of subsisting the following named Naval Academy midshipmen in the Wardroom Mess from 4 - -10 January 1999.

Midshipman First Class Robert R. Bidwell

Midshipman Second Class Lindy Kock

Midshipman Second Class Paul W. Blood

2. Copies of travel orders for above named individuals are forwarded as enclosures (1) through (3). Enclosure (4) is forwarded indicating comparison between maximum authorized daily ration rate and the cost of raw food items consumed by the midshipmen.

(name, rank, signature)

Figure 7E

NAVSUP P-486 - Food Service Management

LETTER – Request for Reimbursement for Subsisting Air Force Academy Midshipmen

(official letterhead)

IN REPLY REFER TO

(date)

MEMORANDUM

From: Wardroom Mess treasurer or wardroom officer or wardroom officer

To: Commandant, United States Air Force Academy

Subj: **REQUEST FOR REIMBURSEMENT FOR SUBSISTING AIR FORCE ACADEMY CADETS**

Ref: (a) NAVSUP P-486, Appendix F, para 7009.2

Encl: (1) Travel Order Number (1234567890)

(2) Travel Order Number (2345678901)

(3) Travel Order Number (3456789012)

(4) Computation of Commuted Rations

1. In accordance with reference (a), request reimbursement for \$(*amount*) as a result of subsisting the following named Air Force Academy cadets in the Wardroom Mess from 4 - -10 January 1999.

Cadet Philip G. Slough

Cadet Gary O. McGee

Cadet Daniel R. Jeffries

2. Copies of travel orders for above named individuals are forwarded as enclosures (1) through (3). Enclosure (4) is forwarded indicating comparison between maximum authorized daily ration rate and the cost of raw food items consumed by the midshipmen.

(name, rank, signature)

Figure 7F

NAVSUP P-486 - Food Service Management

7010 MEALS SOLD FOR CASH

1. GENERAL. Authorized mess patrons, such as officers temporarily on board the ship, including Naval Reserve Officers on active duty for training, embarked unit officers, type commander or group/unit staff officers; government civilian employees; officers of foreign governments; contractors' representatives; and official visitors will pay cash for meals consumed except when they become members of the mess while aboard. When the ship is underway, in order to avoid overburdening the mess with elaborate and time consuming accounting and menu adjustments, the patrons paying cash for meals may be regarded as having attended all meals served during the underway period. During in port periods, temporary patrons paying cash for meals will only be required to pay for the meals actually consumed.

2. MEAL PRICES. The term "meal prices" is defined as the selling price of meals, which must be sufficient to cover the cost of the food consumed and a proportionate share of all other mess operating costs borne by non-appropriated funds. Meal prices are to be established at a rate that is equitable to both the temporary mess patron and the members of the mess. Meal prices should not be established at a rate that generates assets for the mess. Meal prices should not be established at an insufficient rate whereby the subsistence of the temporary mess patron becomes a financial burden and results in the mess members subsidizing the subsistence cost of the patron. The meal prices discussed herein apply to temporary mess patrons paying cash for meals who are not receiving a per diem allowance. Meal prices established in accordance with this subparagraph are not to be confused with the prescribed minimum meal price in subparagraph 3 for persons receiving per diem allowance.

3. PRESCRIBED MINIMUM MEAL PRICE. Messes which operate their own self-contained facility will sell meals at a daily rate sufficient to provide reimbursement of food costs and non appropriated operating expenses plus the surcharge rate. The total charge for officers and government civilian employees in a travel status or temporary duty status and receiving a per diem allowance in lieu of subsistence will be charged the prescribed minimum meal price of not less than \$2.50 per day. Surcharge rates can be found in the current NAVSUPINST 4061.9 series. The income collected from surcharges will be accounted for within twenty (20) days subsequent to the end of each month. The prescribed minimum meal price rate of not less than \$2.50 per day will not be imposed on officers and government civilian employees who are not receiving a per diem allowance.

4. MEALS FOR OFFICERS ABOARD FOR TRANSPORTATION AS PASSENGERS

a. Navy and Marine Corps Officers. Navy and Marine Corps officers in a travel status aboard solely for transportation as passengers, are not to be charged for meals. The mess treasurer or wardroom officer or wardroom officer will furnish the disbursing officer with a signed statement showing the inclusive dates and the number of rations furnished. (See Figure 7G). A certified copy of each officer's orders will be attached to the statement. The executive officer will certify on the statement that the meals indicated have been furnished. The disbursing officer will then make payment on a public voucher to the mess treasurer or wardroom officer or wardroom officer for the total amount indicated on the statement, charging the appropriation or appropriations cited on the officer's orders.

b. Officers of Other Uniformed Services. Officers of the Army, Air Force, Coast Guard, Public Health Service, and National Oceanic and Atmospheric Administration will be required to pay for the meals provided by the officers' mess in which they are subsisted. They will submit individual claims for reimbursement to paying officers of their services.

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LETTER – Request for Reimbursement for Subsisting Officers Aboard for Transportation as Passengers

(official letterhead)

IN REPLY REFER TO

(date)

MEMORANDUM

From: Wardroom Mess treasurer or wardroom officer or wardroom officer

To: Disbursing Officer

Subj: **REQUEST FOR REIMBURSEMENT FOR SUBSISTING OFFICERS ABOARD FOR TRANSPORTATION AS PASSENGERS**

Ref: (a) NAVSUP P-486, Appendix F, para 7010.4

Encl: (1) Travel Order Number (N0016TO15091)

(2) Travel Order Number (N0016TO15092)

(3) Travel Order Number (N0016TO15093)

(4) Computation of Commuted Rations

1. In accordance with reference (a), request reimbursement for $\$(amount)$ for meals furnished for the following names officers that were onboard (*ships name*) for transportation as passengers from 4 – 10 January 1999. Three meals a day were furnished to each officer for the entire period the officers were onboard as passengers.

Captain Robert R. Bidwell

Lieutenant Lindy Kock

Ensign Paul W. Blood

2. Copies of certified travel orders for above named individuals are forwarded as enclosures (1) through (3).

(name, rank, signature)

(date)

Memorandum from the Executive Officer:

I certify that three meals a day were furnished to the above named officers during the entire period covering 4 – 10 January 1999.

(name, rank, signature)

Figure 7G

NAVSUP P-486 - Food Service Management

7011 SUBSISTING FROM THE GENERAL MESS

Under certain circumstances, such as those discussed in SECTION 5, it may be necessary to subsist officers and enlisted mess personnel from the general mess. Officers, government civilian employees, and enlisted mess personnel are authorized to obtain meals from the general mess on a credit basis in accordance with the procedures in P-486, Chapter 2, para 2201.2. The commanding officer is required to give the food service officer written authorization to sell meals from the general mess on a credit basis. (See sample letter in Appendix B). The basic meal rates, without a surcharge, contained in NAVSUP Instruction 4061.9 series are applicable. Officers and government civilian employees receiving a per diem allowance are required to pay the surcharge prescribed in NAVSUP Instruction 4061.9 series. Sales will be administered as follows:

1. Officers, government civilian employees, and enlisted mess personnel will acknowledge receipt of meals from the general mess in accordance with credit sales procedures using the NAVSUP Form 1046 in accordance with P-486, Chapter 2, para 2201.2. A local form may be used to record officers' guests who subsisted in the mess. When meals are sold for cash, DD Form 1544 will be used as prescribed in Para 2201.1, P-486. For ease in preparation of the monthly reports, a summary of the meals provided may be transferred from the NAVSUP Form 1046 to the Meals Served Record Sheet. (See Figure 7-27).
2. The mess treasurer or wardroom officer is responsible for collection of the basic charges and surcharges, as applicable, for all meals purchased/made available from the general mess for reimbursement to the food service officer. At the time of collection, the mess treasurer or wardroom officer or wardroom officer will record the amount collected and the date of each collection. (See Figures 7-23 and 7-25).
3. No later than the 15th of the month following the month in which meals are sold, officers and civilian employees will pay for the actual general mess meals consumed in port and for three meals a day while at sea whether meals are consumed or not, as specified in Volume I, para 8400-3. Officers being detached during the month will make payment prior to detachment.
4. No later than the 15th of the month following the month in which meals were sold, the mess treasurer or wardroom officer or wardroom officer will reimburse the food service officer for all general mess meals consumed on a credit basis by officers and enlisted mess personnel whose ration allowances are commuted to the officers' mess. The mess treasurer or wardroom officer or wardroom officer will make appropriate entries on the Record of Expenditures and Accounts Payable. (See Figures 7-25 and 7-26).
5. At the end of each month, the mess treasurer or wardroom officer or wardroom officer will compute the value of the provisions consumed in the officers' mess in accordance with the procedures in para. 7002-10. (See Figure 7-28). The sum of the dollar value of general mess meals consumed by enlisted mess personnel (line L) are then compared to the total available comrats (line M). The lesser of the two values is the amount of commuted rations due from the disbursing officer.
6. Figure 7-29 is an example of the monthly NAVSUP Form 1367 that brings together the information provided in Figures 7-23 through 7-28.

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RECORD OF COLLECTIONS			FOR MONTH OF: January 1999	
DATE	NAME	AMOUNT		PURPOSE
1	CASH BROUGHT FORWARD	1045	40	Cash on Hand end of month 31 December 1998
1	LCDR Slough	110	20	December 1998 Mess Bill
1	LCDR Simms	98	30	December 1998 Mess Bill
3	LT Doyle	102	60	December 1998 Mess Bill
5	ENS Smith	106	40	December 1998 Mess Bill
5	LTJG James	118	10	December 1998 Mess Bill
7	LTJG Hayes	99	90	December 1998 Mess Bill
7	ENS Baker	96	30	December 1998 Mess Bill
8	ENS Allen	86	40	December 1998 Mess Bill
10	LT Walcott	87	20	December 1998 Mess Bill
10	CDR Jones	101	90	December 1998 Mess Bill
11	Disbursing Officer	593	60	December 1998 Commuted Rations
12	ENS Snyder	110	60	December 1998 Mess Bill
12	ENS Richey	108	10	December 1998 Mess Bill
13	LTJG Doff	97	30	December 1998 Mess Bill
14	LCDR Lambert	108	70	December 1998 Mess Bill
14	LCDR McCary	93	70	December 1998 Mess Bill
15	CDR McGee Mess Share	44	59	Arrived 1300, 15 January 1999
20	LTJG Metts	65	20	Detached 0945, 20 January 1999
	TOTAL	3274	49	

The total of this record must equal the total of the record shown in Figure 7-24

Figure 7-23

NAVSUP P-486 - Food Service Management

RECORD OF EXPENDITURES			FOR MONTH OF: January 1999	
DATE	NAME	AMOUNT		PURPOSE
10	Food Service Officer	2201	20	December 1998 meals purchased on credit from the general mess
13	Food Service Officer	147	13	December 1998 provisions
18	Pete's Jewelry	25	00	Farewell gift for LTJG Metts
20	LTJG Metts Mess Share	44	59	Detached 0945, 20 January 1999
23	Pete's Jewelry	25	00	Farewell gift for LTJG Hammer
24	Ward's Provisions	34	15	December 1998 provisions
31	DECA Commissary	123	45	January 1999 provisions
	CASH ON HAND AT EOM	673	97	
	TOTAL	3274	49	

The total of this record must equal the total of the record shown in Figure 7-23

Figure 7-24

NAVSUP P-486 - Food Service Management

ACCOUNTS RECEIVABLE				FOR MONTH OF: January 1999		
DATE INCURRED	NAME	AMOUNT		PURPOSE	DATE REC'D	
(For brevity and the purpose of this example, there is only 1 line item entry for the summary of all carried forward "CF" December 1998 Mess Bill entries from the previous monthly form)						
12/31	Various Wardroom	2201	2	December 1998 Mess Bill	Various	
12/31	Disbursing Officer	593	6	December 1998 Commuted	11	
1/10	LT Robinson Mess	44	5	Arrived 1300, 10 January 1999	CF	
1/15	CDR McGee Mess	44	5	Arrived 1300, 15 January 1999	15	
1/20	LTJG Metts Mess Bill	75	3	Detached 0945, 20 January 1999	20	
1/31	LCDR Slough	127	5	January 1999 Mess Bill	CF	
1/31	LTJG Hammer	101	6	January 1999 Mess Bill	31	
1/31	LCDR Simms	123	4	January 1999 Mess Bill	CF	
1/31	LT Doyle	104	1	January 1999 Mess Bill	CF	
1/31	ENS Smith	93	9	January 1999 Mess Bill	CF	
1/31	LTJG James	112	1	January 1999 Mess Bill	CF	
1/31	LTJG Haves	89	1	January 1999 Mess Bill	CF	
1/31	ENS Baker	93	8	January 1999 Mess Bill	CF	
1/31	ENS Allen	119	9	January 1999 Mess Bill	CF	
1/31	CDR Jones	122	7	January 1999 Mess Bill	CF	
1/31	LT Walcott	109	6	January 1999 Mess Bill	CF	
1/31	ENS Snyder	115	7	January 1999 Mess Bill	CF	
1/31	ENS Richev	132	5	January 1999 Mess Bill	CF	
1/31	LTJG Doff	139	7	January 1999 Mess Bill	CF	
1/31	LCDR Lambert	131	3	January 1999 Mess Bill	CF	
1/31	LCDR McCary	126	6	January 1999 Mess Bill	CF	
1/31	LT Robinson	89	5	January 1999 Mess Bill	CF	
1/31	CDR McGee	73	8	January 1999 Mess Bill	CF	
1/31	Disbursing Officer	643	5	January 1999 Commuted Rations	CF	

On the first day of the month, list all uncollected Accounts Receivable brought forward from previous month. Also, list names of all current mess members. At the end of the month, all uncollected Accounts Receivable will be carried forward to next months report. Mark "CF" (carried forward) in Date Received Column.

Figure 7-25

NAVSUP P-486 - Food Service Management

ACCOUNTS PAYABLE				FOR MONTH OF: January 1999	
DATE INCURRED	NAME	AMOUNT		PURPOSE	DATE PAID
1	Food Service Officer	2201	20	December 1998 meals purchased on credit from the general mess	10
1	Ward's Provisions	34	15	December 1999 Provisions	24
18	Pete's Jewelry	25	00	Farewell Gift for LTJG Metts	18
20	LTJG Metts Mess Share	44	59	Detached 0945, 20 January 1999	20
23	Pete's Jewelry	25	00	Farewell Gift for LTJG Hammer	23
31	LTJG Hammer Mess Share	25	00	Detached 1930, 31 January 1999	CF
31	Food Service Officer	2679	80	January 1999 meals purchased on credit from the general mess	CF
31	DECA Commissary	123	45	January 1999 Provisions	31
31	Food Service Officer	87	23	January 1999 Provisions	CF

On the first day of the month, list all uncollected Accounts Payable brought forward from previous month. Also, list names of all current mess members. At the end of the month, all uncollected Accounts Payable will be carried forward to next months report. Mark "CF" (carried forward) in Date Received Column.

Figure 7-26

NAVSUP P-486 - Food Service Management

MEALS SERVED RECORD SHEET							FOR MONTH OF January 1999			
DATE	OFFICERS			ENLISTED			GUEST			DAILY TOTAL
	B	L	D	B	L	D	B	L	D	
1	10	12	10	3	5	4			1	45
2	12	15	10	4	4	3		1	1	50
3	10	14	10	4	5	4				47
4	11	12	11	4	5	3		1	1	48
5	12	15	12	4	5	4				52
6	10	15	10	4	4	3				46
7	11	12	10	3	3	3		1	2	45
8	10	12	9	2	3	2		4	3	45
9	11	14	12	4	5	4				50
10	12	14	11	4	5	5				51
11	15	15	15	5	5	5	4	4	4	72
12	15	15	15	5	5	5	4	4	4	72
13	15	15	15	5	5	2	4	4	4	69
14	11	13	10	2	3	2		2	3	46
15	10	12	11	2	4	2		4	4	49
16	15	15	13	4	4	5				56
17	12	15	12	4	5	4				52
18	12	15	13	4	5	3				52
19	11	15	12	3	5	4				50
20	11	15	10	4	5	4				49
21	10	11	11	2	3	2				39
22	11	14	12	2	2	2		2	3	48
23	10	15	11	4	5	5		1	3	54
24	11	15	12	5	5	4				52
25	12	15	11	4	5	4				51
26	12	15	11	3	4	3				48
27	11	15	12	3	5	4				50
28	16	16	16	5	5	5	2	2	2	69
29	16	16	16	5	5	5	2	2	2	69
30	16	16	16	5	5	5	2	2	2	69
31	14	16	13	5	5	4				57
TOT	37	444	372	117	139	114	18	34	39	1652

Summarize all meals consumed from the NAVSUP Form 1046 on this record on a daily basis.

Figure 7-27

NAVSUP P-486 - Food Service Management

COMPUTATION OF COMMUTED RATIONS		FOR MONTH OF January 1999	
NAME OF MESS			
PERCENTAGE OF ALL MESS MEALS EATEN BY ENLISTED PERSONNEL			
(A) OFFICER & GUEST MEAL		1282	
(B) ENLISTED MEALS	(PLUS)	370	
(C) TOTAL MEALS		1652	
(D) PERCENTAGE (LINE B - LINE C) X 100)		22.40%	
TOTAL VALUE OF PROVISIONS CONSUMED			
(E) OPENING INVENTORY		\$59	1
(F) RECEIPTS		\$210	6
(G) SUB TOTAL		\$269	8
(H) CLOSING INVENTORY		\$65	1
(I) PROVISIONS CONSUMED		\$204	6
COMPARISON			
(J) PROVISIONS CONSUMED		\$204	6
(K) ENLISTED MEAL PERCENTAGE (LINE D)		22.40%	
(L) ENLISTED PROVISIONS COST		\$45	8
(M) AVAILABLE COMRATS (RATIONS ALLOWED X DAILY COMRATS RATE)		\$658	7 5
(N) AMOUNT DUE FROM D.O. (LESSER OF LINE L OR M)		\$643	5
REMARKS			
<u>Officer Members and Guests</u>		<u>Enlisted Members</u>	
B	393 x \$1.00 = \$ 393.00	117	x \$1.00 = \$ 117.00
L	478 x \$1.90 = \$ 908.20	139	x \$1.90 = \$ 264.10
D	411 x \$1.90 = \$ 780.90	114	x \$1.90 = \$ 216.60
	\$2082.10		\$ 597.70
	Officer members & guest meals		\$2082.10
	Enlisted members		\$ 597.70
	Amount Due to FSO		\$2679.80
	General Mess Meals consumed by enlisted mess personnel		\$ 597.70
	Enlisted provisions cost		\$ 45.85
			\$ 643.55

This record determines the commuted rations amount payable to the mess by the disbursing officer.

Figure 7-28

NAVSUP P-486 - Food Service Management

MONTHLY FINANCIAL OPERATING
STATEMENT FOR MESSSES AFLOAT
WARDROOM

USS **DUARTE** NAME OF MESS

NAVSUP FORM 1367 (REV. 10-76)
S/N 0108-LF-501-3670

DATE (LAST DAY OF MONTH) **31 JANUARY 1999**

CASH BROUGHT FORWARD	\$1,045.40	MESS BILLS REFUNDED	\$0.00	CASH ON HAND EOM	\$673.97	MESS BILL REFUNDS OWED	\$0.00
MESS BILLS PREVIOUS MONTHS	\$1,525.70	MESS SHARES REFUNDED TO MBR	\$44.59	UNCOLLECTED MESS BILLS - CURRENT MONTH	\$2,082.10	MESS SHARE REFUNDS OWED	\$44.59
MESS BILLS CURRENT MONTH	\$65.20	PROVISIONS FROM SUPPLY OFFICER	\$147.13	MESS SHARES UNCOLLECTED	\$44.59	PROVISIONS FROM SUPPO OWED	\$87.23
MESS BILLS NEXT MONTH	\$0.00	PROVISIONS FROM DEALERS	\$157.60	COMMUTED RATIONS UNCOLLECTED	\$643.55	PROVISIONS FROM DEALER	\$0.00
MESS SHARES SOLD	\$44.59	COMMUTED RATIONS REBATED	\$0.00	EOM INVENTORY OF PROVISIONS	\$65.18	COMMUTED RATIONS REBATED OWED	\$0.00
COMMUTED RATIONS COLLECTED	\$593.60	OTHER:		OTHER:		OTHER:	
OTHER:		Pete's Jewewly	\$50.00			FSO-Meals Purchased	\$2,679.80
		FSO-Meals Purchased	\$2,201.20				
						TOTAL ASSETS	
		TOTAL EXPENDITURES	\$2,600.52			TOTAL LIABILITIES	\$2,811.62
		CASH ON HAND END OF MONTH	\$673.97			NET WORTH	\$697.77
TOTAL	\$3,274.49	TOTAL	\$3,274.49	TOTAL ASSETS	\$3,509.39	TOTAL LIABILITIES AND NET WORTH	\$3,509.39

MESS SHARE	
NET WORTH	\$697.77
NUMBER OF MEMBERS	17
MESS SHARE END OF MONTH	\$41.05
MESS SHARE END OF PREVIOUS MONTH	\$44.59
INCREASE	\$3.54

PROVISIONS CONSUMED	
INVENTORY END OF PREVIOUS MONTH	\$59.17
PROVISIONS RECEIVED	\$210.68
INVENTORY END OF MONTH	\$65.18
PROVISIONS CONSUMED	\$204.67

COST PER MAN	
AVERAGE NUMBER OF OFFICERS SUBSISTED	
AVERAGE NUMBER OF ENLISTED PERSONNEL SUBSISTED	
TOTAL SUBSISTED	
PROVISIONS CONSUMED	
COST PER MAN	

RECOMMENDED MESS BILL FOR NEXT MONTH:

I certify the foregoing statement to be correct, that the provisions shown on the attached inventory are in good condition and carried at their proper value, and that the Mess has no assets or liabilities other than those listed.

<u>5 FEB 99</u> (Date)	<u>(signature)</u> (FSO)	<u>(signature)</u> (Mess Treasurer)
<u>Audited By:</u> (typed name and signature)	<u>(typed name and signature)</u>	<u>(typed name and signature)</u>
<u>Approved By:</u> 7 -Feb-99 (date)	<u>Reviewed by by SUPPO</u> 7-Feb-99 (date)	<u>(signature)</u> (Commanding Officer)

Figure 7-29

NAVSUP P-486 - Food Service Management

7012 HANDLING CASH

1. **PRE-NUMBERED RECEIPTS.** Prenumbered receipts, issued in numerical sequence, will be given for each payment of any kind being received by a mess account. When prenumbered receipts are not currently available in the supply system, they must be procured locally. Plain receipts may be prenumbered using a numbering machine, but in that case, the numbering machine and all unnumbered receipts will be in the custody of a person not receiving cash into the mess accounts. Duplicate receipts are to be retained by the mess treasurer or wardroom officer or wardroom officer for three years, and each numbered receipt must be accounted for. A receipt is to be obtained from each member at the time a mess rebate is paid to the individual.
2. **SAFE PROVIDED FOR THE MESS TREASURER OR WARDROOM OFFICER OR WARDROOM OFFICER.** A safe will be provided for the mess treasurer or wardroom officer or wardroom officer. It should be located in a safe place where adequate security can be maintained. If a safe is not available, the funds will be placed with the disbursing officer for safekeeping.
3. **ESTABLISHMENT OF BANK ACCOUNTS FOR MESSSES.** Bank accounts should be established for messes when practicable and the commanding officer should establish the maximum amount of cash funds which the mess treasurer or wardroom officer or wardroom officer is authorized to have on hand. (See sample in Appendix B). A separate bank account will be established for each mess aboard the ship. Joint accounts are prohibited.
4. **WHEN PETTY CASH FUNDS ARE PROVIDED TO MESS PERSONNEL OR A MESS MEMBER TO MAKE PURCHASES FOR THE MESS.** When petty cash funds are provided to mess personnel or a mess member to make purchases for the mess, a memorandum cash receipt will be issued and maintained by the mess treasurer or wardroom officer or wardroom officer as cash on hand until it is replaced by a cash register tape receipt or similar type document that substantiates the expenditure and any cash change totaling the amount of the funds issued.

7013 CONTROL OF SAFE COMBINATIONS

Every person responsible for mess funds should be provided with his/her own safe or a separate locked compartment in a larger safe. The rules in the NAVCOMPT Manual, para. 04030302, are applicable; that is, the responsible individual should not divulge the combination of his/her safe to any other person. Placing the combination in a sealed envelope to be kept in the custody of the commanding officer or other officer is prohibited. Safe combinations will be changed every six months and whenever a new custodian takes over.

7014 CONTROL OF KEYS

In order to pinpoint responsibility, it is essential that only one person have an active key to any storeroom or other space. If considered necessary, a duplicate key may be placed in a sealed envelope in the mess treasurer or wardroom officer or wardroom officer's safe or inside a glass front locked cupboard. In the absence of the custodian of a particular store or storage space, emergency entry may be accomplished by the mess treasurer or wardroom officer or wardroom officer, who should open the storeroom or space in the presence of two witnesses. After entry, the space should be sealed in the presence of two witnesses until the return of the custodian.

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7015 INVENTORIES

1. GENERAL. All provisions on hand which have been procured from mess funds will be inventoried on the last day of each month. The inventory will be taken by the mess treasurer or wardroom officer or wardroom officer and at least one member of the audit board. The leading mess petty officer will assist. The inventory will be prepared in duplicate, using a locally prepared form or the Food Item Report/Master Food Code List (NAVSUP Form 1059). All provisions bought from the Food Service Officer or from commercial vendors will be priced for inventory purposes at the latest price paid for each item.

2. LISTING OF ITEMS AND PRICES ON THE INVENTORY SHEETS. As soon as the listing of items and prices on the inventory sheets is completed, the mess treasurer or wardroom officer will complete the extensions and total the original sheets. The senior member of the audit board will arrange to have the duplicate copy extended and totaled. If these totals are not in agreement, differences will be reconciled. It is best to complete this work on the same day as the inventory, so that stores may be re-inventoried if necessary. The original inventory is retained in mess records. The duplicate copy is retained by the senior member of the audit board for verifying at the time of the audit to ensure that no alterations have been made to the original.

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SECTION 8

LIQUIDATION AND CLOSING

8000 DISPOSITION OF CONSUMABLE MATERIAL

Inventories of food, beverages, and operating supplies of officers' and chief petty officers' messes will be carefully controlled through analysis of meal demands on each mess in order to place the mess in a position where excess stocks can be readily sold in the event of disestablishment due to the decommissioning of the ship. The type commander will provide specific guidance to commanding officers of ships to be decommissioned, prior to the ship's transfer to an inactive ship maintenance facility, and on liquidating and closing the officers' and chief petty officers' messes aboard the ship. Stocks of food and operating supplies will be disposed of by:

- return to the vendor for credit, if possible;
- sale to other messes at cost.

8001 MEAL SERVICE

Essential to the orderly closing of a mess is the proper phase-down of food service that uses the remaining consumable food stocks on hand. Messes may continue to operate a self-sufficient galley until the final closure date. It also may be more convenient to close down the galley well in advance of the date when the mess will be disestablished and subsist the members with prepared meals from the general mess. This may be done under the prescribed criteria in NAVSUP P-486, para. 2201. Discontinuing mess galley service and purchasing meals from the general mess has the advantage of timely liquidation of mess assets and liabilities in advance of disestablishing while mess members are still present for any final adjustments. When subsistence is provided through meals prepared by the general mess, individual mess members will pay for meals they consume.

8002 STEPS IN LIQUIDATION

To prevent the occurrence of claims and adjustments after the mess is disestablished, the following steps are prescribed:

- a. Contact creditors to determine that no liabilities exist.
- b. Collect all accounts receivable, or charge off to operating expenses those found to be uncollectible.
- c. If mess funds are on deposit, advise the bank in writing to forward the final bank statement to the type commander.
- d. Advise the bank in writing, with a copy to the type commander that the type commander is the successor in interest to the disestablished mess and that any bank balance remaining six months after closing the mess is to be forwarded to the type commander.

8003 FINAL LIQUIDATION PROCEDURES

A letter will be forwarded to NAVSUP via the type commander who will:

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a. State the location where the mess financial records and related correspondence will be stored.

b. State specifically that the steps in para. 8002 have been taken and that there are no outstanding obligations or claims against the mess.

The following enclosures will be included with the letter:

a. An audited copy of the final Monthly Financial Operating Statement for Messes Afloat (NAVSUP Form 1367);

b. List of the names, rank/rates, social security numbers, and periods of incumbency of the mess treasurer or wardroom officers during the preceding year;

c. List of the names, ranks/rates, social security numbers, and next duty station assignments, if known, of the final mess members at the time of disestablishment.

8004 TEMPORARY CLOSING OF OFFICERS' AND CHIEF PETTY OFFICERS' MESSES

a. When officers' and chief petty officers' messes are to be closed temporarily for a period of less than one year, mess shares and mess funds will not be liquidated. The messes should be kept operational as financial entities, and funds should be maintained in a safe place until the messes have been re-established.

b. When a CPO Mess is closed for less than a year, Monthly Financial Statements will be prepared for the months the mess is closed with the cash on hand and end of the month inventory figures brought forward from the last month it was open to ensure the stability of the mess funds. Note: Inventory figure may be different due to the shelf life and normal physical deterioration of fresh produce and perishable food items.

c. When an officers mess is to be closed down for a period of more than one year, all mess funds and mess shares should be rebated to all mess members and all bank accounts closed.

d. When a CPO Mess is to be closed for more than one year, all mess funds should be rebated to the Disbursing Officer for credit to the BAS account and bank accounts closed.

e. When Officers' and CPO Messes are to be closed for more than one year, copies of the last 6 Monthly Financial Operating Statements with supporting documents should be forwarded to the Type Commander.

SECTION 9

GUIDANCE FOR CONDUCTING INSPECTIONS OF MESSES AFLOAT

This Inspection Guide is not all-inclusive. Its purpose is to suggest to inspecting officers certain areas where deficiencies may exist. The inspection officer is not limited by the guide and is encouraged to investigate further aspects of mess administration and operation. The Inspection Guide should also serve as a "self-evaluation" of the mess for the benefit of the commanding officer and the mess treasurer or wardroom officer.

9000 FACILITIES

The inspecting officer should inspect all quarters and messing facilities to ensure that they are adequate.

9001 DIRECTIVES AND PUBLICATIONS

The inspecting officer should ensure that the following are on hand or available on the ship:

1. Food Service Management-Officers' Quarters and Messes Afloat and Chief Petty Officers' Messes Afloat (NAVSUP Pub 486, Appendix F);
2. Armed Forces Recipe Service (NAVSUP Pub 7);
3. Food Service Management--General Messes (NAVSUP Pub 486);
4. Immediate superior in command instructions and notices concerning officers' quarters and messes afloat;
5. Commanding officer's letter appointing the mess treasurer or wardroom officer and/or mess caterer, setting forth responsibilities and duties.
6. Commanding officer's instructions and notices concerning the administration and operation of the mess;
7. Copy of commanding officer's letter appointing the audit board, and referencing specific directives as to duties and responsibilities;
8. Mess Organization Chart; and
9. Letter of most recent relief of mess treasurer or wardroom officer and/or mess caterer.

9002 INSPECTING OFFICER

The inspecting officer should eat at least one meal in the mess and include comments in his/her report using a meal evaluation form.

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OFFICERS' QUARTERS AFLOAT (STATEROOMS)

Whether or not the inspecting officer is quartered in the ship, he/she should comment as fully as possible on accommodations and services. The following notes are for guidance only:

OFFICERS' QUARTERS AFLOAT (STATEROOMS)	
1. Are the quarters suitably furnished?	
2. Has the carpet been vacuumed/deck swept and swabbed, and trash can emptied?	
3. Has the sink, mirror and brass work been cleaned and polished?	
4. Are the bunks made?	
5. Are the light bulbs being replaced, including red lights?	
6. Are fire bills and other safety regulations posted?	
FOOD SERVICE	
1. Is there a systematic procedure for forecasting the number of meals to be served?	
2. Are leftovers systematically incorporated into the next day's menu?	
3. Is the menu planned for the season of the year?	
4. Is it nutritionally balanced?	
5. Does it have texture, contrast, color, and variety?	
6. Do the garbage cans contain no more than a normal amount of food?	
PERSONNEL	
1. Is the number of enlisted personnel assigned to the mess adequate?	
2. Is the number of enlisted personnel assigned to the mess excessive in number for the officer(s) supported?	
3. Is the administration of enlisted rations commuted to the mess in conformance with current procedures?	
4. In small messes, such as commanding officer's messes, supporting one officer, is the officer supported in the mess contributing an inequitable share of the operating cost when compared to the enlisted ration(s) commuted to the mess?	
5. In small messes, is the officer responsible for the mess realizing a financial gain due to the number of rations commuted to the mess?	
6. Are three full meals provided daily to the enlisted personnel whose rations are commuted to the mess?	
7. Are the enlisted personnel whose rations are commuted to the mess afforded three meals daily of the same fare (menu) that is provided the officer members?	
8. Is there any abuse of the enlisted personnel ration allowance that is commuted to the mess?	
9. Is there any evidence of inequitable assignment of enlisted personnel or ration commutation?	
10. Is there an adequate training program for enlisted personnel?	
11. Have foodservice personnel been medically screened prior to initial assignment in food service.	

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PURCHASING, STORAGE, AND ISSUE	
1. Are prices of proposed purchases checked with Prime vendors, to ensure that the mess is buying at the most advantageous price?	
2. Are all purchases weighed, counted, and checked for quality when received?	
SANITATION	
1. Are garbage cans cleaned regularly?	
2. Are dishes and glassware free of chips or cracks?	
3. Are serving personnel personally clean and in clean uniforms?	
4. Are inspections of the galley and dining area made daily?	
5. Are daily stateroom inspections made?	
6. Does the medical officer or his/her representative inspect for the quality of fresh provisions, the method of handling and preparation, and all messing facilities for cleanliness and submit reports to the commanding officer?	
7. Are all mixers, ranges, fans, etc., clean and free from rust?	
8. Are the hoods over the ranges grease-free?	
9. Have the filters in the hoods been cleaned recently?	
10. Are the floors of the refrigeration spaces clean and dry?	
11. Are storage spaces free of excessive odors?	
12. Are dishes and flatware sanitized at a temperature of at least 170° F.?	
13. Are there effective protective measures against rodents, roaches, flies, or other insects?	
14. Are insecticide vaporizers prohibited in food preparation service areas?	
15. Are refrigeration spaces adequate and neatly stowed?	
Freezer box at 0° F or below?	
Dairy box at 32° F. to 34° F.?	
Chill box at 33° F. to 36° F.?	
Thaw box at 36° F. to 38°F?	
Reach in reefer at 32° F. to 41 °F.?	
Defrosted regularly if needed?	

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SECTION 10
DOCUMENTATION

10000 GENERAL

The publications listed in this appendix are pertinent for the successful operation of messes afloat. The publications will be available for use by the officers and enlisted personnel responsible for the efficient supervision and operation of a mess afloat.

10001 MESS OPERATION AND FOOD SERVICE PERSONNEL

The publications in the following list contain information relative to the operation of a mess and the training of food service personnel:

1. Armed Forces Recipe Service (NAVSUP Pub 7);
2. Foodservice Management--General Messes (NAVSUP Pub 486).

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SECTION 11

PROCUREMENT AND STORAGE OF PROVISIONS AND SUPPLIES

11000 PURCHASE OF PROVISIONS

Limitations. Limited only by the fact that there are no commercial food stores in the middle of the ocean and that mess storage facilities are extremely limited, messes may select their suppliers.

Procurement from the Supply Department. Messes normally purchase the majority of their provisions from the ship's supply officer who is their most convenient and least expensive source. Detailed procedures for this transaction are contained in Chapter 4. Procurement from Commercial Sources. Messes may purchase provisions from commercial sources. Mess personnel are often appointed to make the shopping trip and financial control over the transaction is necessary. The mess treasurer or wardroom officer advances a sum (say \$20) to the individual and obtains a receipt (small chits should be reproduced for this purpose). When the individual returns with the groceries, the mess treasurer or wardroom officer verifies the tape from the dealer against the actual goods purchased and signs the tape if all is in order. All dealers' bills should be certified by the mess treasurer or wardroom officer and itemized as to what has been purchased. The mess treasurer or wardroom officer then exchanges the receipt for the tape and the change with the individual. The mess treasurer or wardroom officer then uses these tapes, along with other invoices and receipts, to substantiate the mess statement.

Foreign Purchases. Meats, fish, poultry, and dairy products of foreign origin will be purchased and handled in accordance with the regulations contained in paras. 5101.

11001 STORAGE OF MESS PROVISIONS AND SUPPLIES

a. Storage in General Mess Reefer. The purchasing policies of a mess are largely determined by considerations of storage. Most messes have extremely limited storage facilities, especially for chilled and frozen items. As a result, it is recommended that messes store chilled and frozen items in a corner of the general mess reefers. This practice may lead to loss of accountability and control for both the general mess and the mess. To avoid this problem, a system of cages with locks in the reefers is recommended which will protect both the storeroom storekeeper and the mess.

b. Small Ships Without Mess Reefer. Small ships as destroyers, cannot afford the reefer space that the procedures in subpara. (a) require. Endurance loading requirements demand that every available cubic foot of reefer space be used by the general mess to permit a balanced load. On small ships the mess that does not have its own reefer space should procure all chilled and frozen items from the general mess as needed.

c. When Mess Has Own Storeroom. If a mess has its own storeroom and maintains bulk inventories of mess-owned provisions and supplies, appropriate accounting, control, and issue procedures should be established. Guidance for establishing such procedures is contained in Volume I of this publication.

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11002 OTHER EXPENDITURES

a. Supplies. Supplies, as distinct from provisions, are funded by the ship's operating allotment and are procured through the supply system. Examples of such items are dishes, silverware, linen, mess jackets and nametags.

b. Habitability Items. Habitability items are those items of a decorative and incidental nature including, but not limited to, rugs, false overheads, false bulkheads, pictures, picture frames, commercially procured furniture, draperies, and lamps. It is recognized that certain appointments of a habitability nature provide some contrast and relief to the routine seagoing existence and, in the long run, contribute to successful and efficient operations. The extent to which the operating allotment may be charged for wardroom habitability items is determined by command authorities.

c. Mess Procurement from the Recreation Fund. The Special Services Manual (BuPers Instruction 1710.11) states that recreation funds may not be expended to defray operating expenses or to purchase equipment necessary to the operation of officers' messes, chief petty officers' messes, or general messes. This does not preclude the use of recreation funds to finance or assist in financing items of recreation equipment, such as, TV sets, pool tables, etc., so long as expenditures are made on an equitable basis in support of all messes.

SECTION 12
BLANK FORMS

Record of Collections

Record of Expenditures

Accounts Receivable

Accounts Payable

Records of Mess Members

Food Cost Control Record

Meal Served Record Sheet

Computation of Commuted Rations (for Officers' Messes)

Computation of CPO Mess Commuted Rations

Petty Cash Voucher

Monthly Financial Operating Statement for Messes Afloat (NAVSUP Form 1367)

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ACCOUNTS PAYABLE

FOR MONTH OF:

DATE INCURRED	NAME	AMOUNT		PURPOSE	DATE PAID

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FOOD COST CONTROL RECORD
FOR MONTH OF _____

BEGINNING INVENTORY \$ _____

DATE (1)	RECEIPTS		CLOSING INVEN- TORY (4)	COST OF FOOD USED TO -----	ALLOWANCE		OVER/ UNDER
	DAILY (2)	CUMU- LATIVE TOTAL (3)			DAILY (6)	CUMU- LATIVE TOTAL (7)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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29							
30							
31							

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MEALS SERVED RECORD SHEET

FOR MONTH OF

DATE	OFFICERS			ENLISTED			GUEST			DAILY TOTAL
	B	L	D	B	L	D	B	L	D	
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
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22										
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25										
26										
27										
28										
29										
30										
31										
TOT										

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COMPUTATION OF COMMUTED RATIONS

NAME OF MESS _____

FOR MONTH OF _____

PERCENTAGE OF ALL MESS MEALS EATEN BY ENLISTED PERSONNEL

(A) OFFICER & GUEST MEAL	
(B) ENLISTED MEALS (PLUS)	
(C) TOTAL MEALS	
(D) PERCENTAGE (LINE B – LINE C) X 100	%

TOTAL VALUE OF PROVISIONS CONSUMED

(E) OPENING INVENTORY	\$	
(F) RECEIPTS	\$	
(G) SUB TOTAL	\$	
(H) CLOSING INVENTORY	\$	
(I) PROVISIONS CONSUMED	\$	

COMPARISON

(J) PROVISIONS CONSUMED	\$	
(K) ENLISTED MEAL PERCENTAGE (LINE D) (TIMES)		%
(L) ENLISTED PROVISIONS COST	\$	
(M) AVAILABLE COMRATS (RATIONS ALLOWED X DAILY COMRATS RATE)	\$	
(N) AMOUNT DUE FROM D.O. (LESSER OF LINE L OR M)	\$	

REMARKS _____

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COMPUTATION OF CPO MESS COMMUTED RATIONS

FOR MONTH OF _____

MAXIMUM NET WORTH COMPUTATION	
(A) ½ OF THE CURRENT DAILY COMRATS RATE	\$
(B) AVERAGE # OF MEMBERS OF THE MESS (INCLUDING MEMBERS ON TAA STATUS) ON LAST DEPLOYMENT OF 30 DAYS OR MORE (OBTAINED FROM THE PERSONNEL OFFICER MUSTER REPORTS) (TIMES)	
(C) DAILY NET WORTH ALLOWANCE	\$
(D) # OF DAYS IN CURRENT MONTH (TIMES)	
(E) MAXIMUM MONTHLY NET WORTH	\$
COMMUTED RATIONS DUE COMPUTATION	
(F) MAXIMUM NET WORTH (LINE E)	\$
(G) CURRENT MONTH LIABILITIES (PLUS)	
(H) TOTAL	\$
(I) CURRENT MONTH'S ASSETS (MINUS)	
(J) COMRATS DUE (PROVISIONS COST)	\$
(L) MAXIMUM COMRATS/REALLOCATED BAS (ACTUAL MAN DAYS X DAILY COMRATS RATE)	\$
(L) COMRATS DUE (LESSER OF LINE J OR K)	\$

REMARKS: AMOUNT OF LINE L WILL BE COLLECTED FROM THE DISBURSING OFFICER AND ENTERED AS AN ASSET ON THE BALANCE SHEET SIDE OF NAVSUP 367 OPPOSITE ENTRY "COMMUTED RATIONS UNCOLLECTED"

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PETTY CASH VOUCHER
NAVCOMPT FORM 743 (7-54)

NO. _____

AMOUNT

DATE

FOR

CHARGE TO

RECEIVED BY

APPROVED BY

SECTION 13
PRIVATE MESS CHECK-OFF LIST

PRIVATE MESS CHECK-OFF LIST

Name of activity audited: _____

Names of participating board members _____

Date audit started: _____

Date audit completed: _____

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13000 INTRODUCTION

1. Purpose of program. The purpose of this program is to provide guidance to local audit boards of afloat activities relative to the performance of auditing messes.
2. Objective of audit boards. To provide coverage on a periodic basis of certain fiduciary responsibilities of the mess custodian/treasurer and to advise the commanding officer of any deficiencies and recommend corrective action.
3. Responsibilities of commanding officers
 - a. The adequacy of local audit board reviews and resulting corrective actions are the responsibility of commanding officers. Reviews by auditors have often disclosed that local audit boards are not effectively fulfilling their assigned responsibilities. Significant deficiencies have been found in local audit board operations and the recurrence of many of these deficiencies could be precluded by commanding officers. Action to assure that adequate command attention is given to the requirements of this audit guide will assist in minimizing the deficiencies found.
 - b. The best-qualified personnel should be assigned to local audit boards. Individuals appointed should serve for as long as they are attached to the activity.
 - c. All training on audit procedures that is available to the command will be used to the fullest extent possible in order to enhance the expertise of audit board members. Members should be familiar with all pertinent directives.
 - d. Recommendations made by the local audit board will be given prompt consideration and a written response of corrective action taken will be made.
 - e. Appropriate action, as required by these recommendations, will be instituted immediately and follow-up action will be made to ensure continued compliance with the recommendations.
4. Audit working papers
 - a. Audit working papers are important records of the board and, when completed, should reflect all the procedures that were employed or followed during the course of the audit. The working papers should be prepared with care and in a neat and orderly manner.
 - b. The papers should be completely indexed and securely fastened together with a cover sheet showing the name of the mess audited, the name of the ship, the names of the audit board members, the date the work was completed, and the period covered by the audit. Each working paper should be on standard size columnar paper and should show:
 - (1) the name of the mess;
 - (2) the name of the ship;
 - (3) the name of the account analyzed or phase examined;
 - (4) the audit date or period; and
 - (5) a description of the work performed in verification of the account or operation.

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c. Audit working papers should be prepared in connection with cash on hand verification, bank reconciliation, analysis of account balances, analysis of entries made to the accounts during the period under review, special tests made of inventories and receipts, and these papers, together with pertinent notes and memorandums should serve as a basis for comments in the audit report to the commanding officer.

d. Working papers should be retained with the corresponding monthly financial statement folders for review for a period of three years after which time they should be retired to the Federal Records Center with an appropriate destruction date assigned.

5. General instructions

a. All audit steps in this program deal with areas that may be susceptible to fraud; therefore, all steps should be performed during the audit of this functional area.

b. The program's audit steps delineate regulatory prescribed conditions and are divided into functional areas. When time permits, all steps should be covered in each audit. When audited conditions are in accordance with the guidance, the auditor shall so indicate in the "Remarks" column and affix his/her initials and date, with an appropriate comment. When the audit step has no application to the fund under audit, the auditor will mark "N/A" in the "Remarks" column. When observed operating conditions are not in accordance with the prescribed guidance, the findings shall be reported to the commanding officer with recommendations directed to the mess treasurer or wardroom officer or mess caterer, as appropriate.

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Audit Steps	Remarks
<p style="text-align: center;">Section B: Administration</p> <p>1. The following publications should be available: Food Service Management-General Messes (NAVSUP Pub 486)</p> <p>2. The following letters of designation/authorization must be on file and be signed by the commanding officer:</p> <ul style="list-style-type: none">a. Appointment of mess treasurer or wardroom officer/ caterer or wardroom mess officer giving full description of duties;b. Appointment of an audit board comprised of three or more persons;c. Establishment of a bank account with a maximum amount which the mess treasurer or wardroom officer is authorized to have on hand; andd. Establishment of a petty cash fund and change funds, if applicable. <p>3. Implementing instructions for those functional areas not covered in sufficient detail in existing directives should be held.</p> <p>4. Corrective action should have been taken on all deficiencies noted on prior audits. Therefore, the audit board should obtain copies of all such reports made to the local audit board, and type commanders, and make sure that corrective action has been initiated on all deficiencies noted.</p> <p style="text-align: center;">Section C: Cash Control Procedures</p> <p>1. Cash is the most liquid asset of a mess fund and, as such, requires tighter controls and special attention at each transaction point. The following audit steps will not be all inclusive because of peculiarities of certain operations. Likewise, all steps will not apply to every fund. The primary aim of these steps is to assure that adequate safeguards exist for cash assets from the point when funds are turned over to the custodian, through the banking process, and to final disposition via authorized expenditure.</p> <p>2. Cash receipts</p> <ul style="list-style-type: none">a. All cash receipts should be substantiated by a prenumbered two-part receipt; one provided to the person turning in monies, and one retained by the fund custodian. Exceptions to the above statement should be held to an absolute minimum.b. Cash receipts should be safeguarded in a safe, appropriate to the size of the fund, and to which only the custodian has access.	

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Audit Steps	Remarks
<p>c. Cash should be deposited in the local bank when in port, or with the disbursing officer when deployed, when receipts exceed the amount authorized by the commanding officer.</p> <p>d. Change funds should be verified on a surprise basis at least monthly by the mess treasurer or wardroom officer and the audit board.</p> <p>3. Bank checking accounts</p> <p>a. The bank statement should be reconciled with the mess treasurer or wardroom officer's records on a monthly basis by members of the audit board.</p> <p>b. At the time of audit, reconcile the bank balance as reported by the bank with the balance recorded in the checkbook and with the balance in the record of collections and expenditures. This reconciliation should be made as of the last day of the month preceding the month of audit.</p> <p>c. The checking account should be maintained at the on base branch banking facility, if one is available.</p> <p>4. Petty cash fund. The petty cash fund is a revolving fund used to make small dollar value nonroutine, nonrepetitive purchases. The fund is established initially by drawing a check made payable to petty cash and purchases are made using cash from the fund with a petty cash voucher prepared to substantiate the purchase. At any time the value of the fund, which includes both cash and vouchers, must be equal to the authorized amount of the fund. Reimbursements to petty cash are made when cash in the fund is near depletion and a check is then prepared to reimburse for those petty cash vouchers held by the petty cash fund custodian. A few simple checks are required to audit this fund.</p> <p>a. Authorized size of the petty cash fund should not exceed \$50.</p> <p>b. Purchases exceeding \$25 should not be made from petty cash.</p> <p>c. Petty cash vouchers should be prenumbered and used in sequence.</p> <p>d. The mess treasurer or wardroom officer should make surprise cash verifications each month.</p> <p>e. The fund should not be used as a routine means of making repetitive purchases of the same item.</p> <p>f. At the time of audit, verify by actual count that the total value of the fund equals the amount authorized by the commanding officer.</p>	

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Audit Steps	Remarks
<p>5. Disbursements. Disbursements of mess funds should be made for authorized purposes only. In order to verify that mess funds are being spent in accordance with existing directives, the audit board should select a sample of disbursements. This sample should be representative of the types of expenditures made by the fund. A check should then be made of the legality, authorization, and supporting documentation for those selected transactions.</p> <p style="text-align: center;">Section D: Procurement</p> <p>1. General. The intent of the regulations pertaining to procurements by mess funds is to require the fund to purchase the best merchandise at the lowest possible cost. This intent can be met in every instance through competitive purchasing procedures. Formal advertising for each purchase is not necessary, but each purchase should be made only after more than one source of supply is checked for price. The following steps should be verified for a representative sample of procurement actions:</p> <ul style="list-style-type: none">a. Federal sources of supply should be used whenever possible.b. Purchase should be made only after an evaluation of competitive prices has been made. This can be done by telephone, catalogue quotations, or personal visits to shops. This comparison shopping should be documented and available in the files.c. A purchase order (NAVCOMPT Form 2213), or other authorizing document, should be prepared for all purchases except from petty cash.d. Proper separation of duties, Should require that one person prepare the purchase order, another receive the material, and a third person pay the bill. This separation of functions provides the necessary controls to preclude unauthorized purchases and payment for goods not received by the fund. <p style="text-align: center;">Section E: Financial Records</p> <p>1. Financial records should be maintained in sufficient detail to permit the treasurer to prepare the necessary reports. Elaborate records are not necessary, but they should be maintained in ink and in a neat and orderly manner. Although this section pertains to financial records, it could be noted that other records do exist and audit coverage is provided in other sections.</p>	

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Audit Steps	Remarks
<p>2. The basic requirement is to verify the correctness of the Monthly Financial Operating Statement for Messes Afloat (NAVSUP Form 1367). Therefore, it is necessary to have a copy of the report to be audited, the record of collections, record of expenditures, listing of accounts payable, listing of accounts receivable, record of mess members, the checkbook which has been reconciled with the current bank statement, and the receipt book for the period being audited. Although the following steps are not all-inclusive, they should assure that the report is accurate.</p> <p>a. Cash Accounts</p> <p>(1) Cash Brought Forward must agree with Cash on Hand End of Month from the prior month's statement.</p> <p>(2) Receipts from various sources must agree with the duplicate copies of receipts retained by the treasurer and the record of collections.</p> <p>(3) Expenditures in the various categories must be substantiated by checks or, if payment is made in cash, by substantive proof that cash was received by the payee. Every attempt should be made to make payments, other than for petty cash, on a check basis.</p> <p>(4) Cash on Hand End of Month must be verified by actual reconciled bank balance plus any cash in the custody of the treasurer.</p> <p>b. Balance Sheet</p> <p>(1) Cash on Hand This Date must be verified by actual reconciled bank balance plus any cash in the custody of the treasurer.</p> <p>(2) Accounts Receivable from mess shares, mess bills and commuted rations must be verified against the listing of accounts receivable. A representative sample should be verified by contacting the mess member or disbursing officer. A list of all accounts receivable should be on the reverse of the operating statement.</p> <p>(3) Inventory of Provisions must be substantiated by a physical inventory that is conducted as of the last of the month and witnessed by at least one member of the audit board.</p> <p>(4) Accounts Payable to mess members, supply officer, and commercial dealers must be verified against the listing of accounts payable. Also, a representative sample should be checked by direct contact with the supply officer or commercial vendor. Total should agree with the listing on the reverse of the operating statement.</p> <p>c. Mess Share. Mathematical computations should be made to verify the accuracy of these figures. Number of mess members should be verified with the record of mess members.</p> <p>d. Provisions Consumed</p>	

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Audit Steps	Remarks
<p>(1) Inventory End of Previous Month should be verified by comparison with last month's statement.</p> <p>(2) Provisions Received. This figure must be verified with other local vouchers and receipt documents to assure that all provisions received during the month are included.</p> <p>(3) Inventory End of Month must be substantiated by a physical inventory that is conducted as of the last day of the month and witnessed by at least one member of the audit board.</p> <p>e. Cost Per Man</p> <p>(1) These computations must be checked for mathematical accuracy.</p> <p>(2) If the cost per man in an Officers' Mess is less than the value of the enlisted commuted ration, the difference must be rebated to the disbursing officer.</p> <p>3. Food Cost Control Record should be maintained for messes that serve 20 members or more. This record should be maintained on a current and accurate basis. The accuracy of this form should be determined by comparison to the appropriate sections of the operating statement.</p> <p>4. For Chief Petty Officers' Messes, the net worth, which can be accumulated, cannot exceed one-half month's commuted rations allowance value multiplied by the average number of mess members during the most recent deployment of 30 days or more. Net worth in excess of that amount must be rebated to the disbursing officer.</p> <p>5. The audit board is now in a position to determine whether or not they can sign the certification on the operating statement. Finally, any deficiencies noted in this program should be reported to the commanding officer and recommendations for corrective action made to the mess treasurer or wardroom officer/caterer.</p>	