

**SUMMARY OF MAJOR CHANGES TO  
DOD 7000.14-R, VOLUME 12, CHAPTER 19,  
“FOOD SERVICE PROGRAM”**

All changes are denoted by blue font.

Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure that includes revision

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

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
	Added Table of Contents	Add
Multiple	Revised for clarity and readability. Added hyperlinks.	Update
Multiple	Deleted out of date references.	Update
190602	Updated terminology to reflect use of DoD Common Access Cards and indicate usage records (rather than “logs”) to include electronic tracking methods.	Update

**TABLE OF CONTENTS**

**FOOD SERVICE PROGRAM**

- 1901 Overview**
- 1902 Reimbursable Meal and Meal Service (Operating) Charges**
- 1903 Meal Charges**
- 1904 General Provisions**
- 1905 Disposition of Funds**
- 1906 Accounting for Food Allowances**
- 1907 Food Service Operating Expense Reporting Requirements**

## CHAPTER 19

FOOD SERVICE PROGRAM1901 OVERVIEW

190101. Purpose. This chapter prescribes financial management policy and procedures for the Department of Defense (DoD) Food Service Program.

190102. General

A. Title 37, United States Code (U.S.C.), section 1011, generally requires the Department to collect the full cost of meals eaten in an appropriated fund dining facility. The provisions of this chapter shall be used to determine specific meal charges for all classes of diners, to include individuals, groups and units.

B. This chapter also prescribes that the Under Secretary of Defense (Comptroller) (USD(C)) annually shall establish rates for the meals to be consumed at appropriated fund dining facilities.

C. The format and reporting requirements for the “DoD Food Service Operating Expense Report” are contained in DoD Financial Management Regulation (DoDFMR), Volume 11A, “Reimbursable Operations, Policy and Procedures,” Chapter 6, “Annual Reimbursable Rates,” Appendix F.

190103. Applicability. This chapter is applicable to all DoD activities and shall be used DoD-wide. The Office of the USD(C) is responsible for the financial management policies herein. The Defense Finance and Accounting Service is responsible for applicable procedures necessary to assist the DoD Components in implementing these policies. The financial management policies and procedures herein shall not be supplemented by DoD Component issuances without the prior written approval of the USD(C).

1902 REIMBURSABLE MEAL AND MEAL SERVICE (OPERATING) CHARGES

190201. Meal Rates. The provisions of this chapter shall be used to determine use of the DoD discount meal rate (the cost of the food only) or the DoD standard meal rate (the cost of both the food and the non-training/readiness food service operating expenses).

190202. Meal Services Available. There are two types of meal service available to personnel authorized to use an appropriated fund dining facility on a reimbursable basis--traditional and a la carte.

A. Traditional Meal Service. Under the traditional meal service system, diners shall pay either the DoD standard meal rate or the DoD discount meal rate (as prescribed by [section 1903](#)), without regard to the menu items taken.

B. A la carte Meal Service. Under the a la carte meal service system, diners shall pay either the DoD standard meal rate or the DoD discount meal rate (as prescribed by [section 1903](#)), for the food items selected.

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

2. Generally, each food item shall be priced at actual cost (or rounded to the nearest five cents). However, price averaging of certain salads, vegetables, and other food categories is authorized (e.g., a salad bar with different types of salads or vegetables).

3. When the cost of food changes, the a la carte items shall be repriced accordingly.

190203. Rates prescribed herein are applicable to meals furnished by a Military Department to military active duty personnel, personnel of the Reserve Components who are paid from Reserve or National Guard appropriations, federal civilian employees, military retirees, dependents of military personnel, and any other authorized diners.

190204. [Title 37, U.S.C., section 1011](#), generally requires the Department to charge the standard meal rate for meals eaten in an appropriated fund dining facility. There are some exceptions, however, as indicated in [section 1903](#) of this chapter.

### 1903 MEAL CHARGES

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

#### 190301. Officers

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

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

1. Performing duty on a U.S. Government vessel,
2. On field duty,

3. In a group travel status,
  4. Included in essential unit messing (EUM) as defined in the [Joint Federal Travel Regulations \(JFTR\), Volume 1](#),
  5. On a U.S. Government aircraft on official duty either as a passenger or as a crew member engaged in flight operations, or
  6. On Joint Task Force (JTF) operations other than training at temporary U.S. installations, or using temporary dining facilities.
- C. Standard Meal Rate. Officers shall be charged the standard meal rate when in any status other than that set forth in [subparagraph 190301.B of this chapter](#).

190302. Enlisted Personnel

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

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

1. On a U.S. Government aircraft on official duty either as a passenger or as a crew member engaged in flight operations, or
2. On JTF operations other than training at temporary U.S. installations, or using temporary dining facilities.

Note: Enlisted members are not entitled to the meal portion of per diem, nor a monetary allowance for subsistence, when on field duty, sea duty, group travel, or essential unit messing. Therefore, meals should be furnished at no cost to those enlisted members and, as a result, there is no reimbursable rate for enlisted members when on field duty, sea duty, group travel, or essential unit messing. (37 U.S.C. [402](#) and [404](#), and [Executive Order 11157](#))

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

190303. Military Dependents

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

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

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

190304. Federal Civilian Employees

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

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

1. Performing duty on a U.S. Government vessel,
2. On field duty,
3. In a group travel status,
4. Included in EUM as defined in the [JFTR, Volume 1](#),
5. On a U.S. Government aircraft on official duty either as a passenger or as a crew member engaged in flight operations, or
6. On JTF operations other than training at temporary U.S. installations, or using temporary dining facilities.

C. Standard Meal Rate. Federal civilian employees shall be charged the standard meal rate when in any status other than those set forth in subparagraph 190304.B [of this chapter](#).

190305. Members of Youth Groups. This category consists of members of organized nonprofit youth groups sponsored at the national or local level and ad hoc groups of youths. The distinction between the two groups is that an organized youth group has continuity over time and a structure (such as officers, advisors, organization rules), **while** an ad hoc group does not. For example: A local high school Key Club, which may be sponsored by the Kiwanis Club, would qualify as an organized nonprofit youth group. On the other hand, if the children of a local

Kiwanis Club's members visited an installation, they would be considered to be an ad hoc group because they are not a formally organized and structured youth group.

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

B. Discount Meal Rate. Members of an organized nonprofit youth group sponsored at either the national or local level shall be charged the discount meal rate, when extended the privilege of visiting a military installation, or when residing at a military installation and permitted to eat in the general mess by the commanding officer of the installation ([37 USC 1011\(b\)](#)).

C. Standard Meal Rate. All other youth group individuals (members of ad hoc youth groups) shall be charged the standard meal rate.

190306. Others. This category includes military retirees and their dependents and all other individuals not included in paragraphs 190301 [through](#) 190305 [of this chapter](#).

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

B. Standard Meal Rate. These (all other) individuals shall be charged the standard meal rate.

#### 1904 GENERAL PROVISIONS

190401. Personnel, other than enlisted personnel, may receive a meal from an appropriated fund dining facility, provided no increase in direct resources results from feeding such personnel and appropriate meal charges are collected consistent with paragraph 190305 [of this chapter](#).

190402. The commanding officer of the DoD installation, at which an appropriated fund dining facility is located, is responsible for assuring that meals are provided only to authorized personnel within the capabilities and availability of existing appropriated fund dining facilities.

190403. Temporary duty orders shall indicate the food allowance/per diem status of travelers to assist in determining the appropriate meal charge to be assessed.

190404. Service academies (i.e., Army, Navy, and Air Force) are to use the food service [charges at the military academies](#) published annually by the USD(C). See [Chapter 20](#) of this volume.

190405. Civilian and military personnel of a foreign government shall be furnished meals in accordance with specific arrangements made between the U.S. Government and the

foreign government. Charges for food costs and related food service operating expenses shall be made on the same basis as they would be for U.S. Government personnel of equal rank.

#### 1905 DISPOSITION OF FUNDS

190501. Each Military Service shall budget and account for all meals furnished by its appropriated fund activities.

190502. Program obligations and expenditures, as well as revenues and food service operating expenses, shall be recorded, accumulated, and controlled in accordance with DoDFMR, Volume 11A, [Chapter 1, "General Reimbursement Procedures and Supporting Documentation."](#)

#### 190503. Collections

A. Except when deductions from pay are authorized and have been provided for, or prior arrangements for payment have been established with an official of an authorized group, diners shall pay for a meal in cash prior to the meal being served. In any event, all meal charges must be determined and posted not later than the last day of the month incurred with payment being made not later than the 15th of the following month.

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

#### 190504. Collections shall be distributed as follows:

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

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

#### 1906 ACCOUNTING FOR FOOD ALLOWANCES

#### 190601. Information Requirements

A. Information requirements have been established to ensure that data are maintained and that information is reported for use in determining and administering food allowances. These requirements prescribe procedures for counting meals furnished to personnel in appropriated fund dining facilities under the daily food allowance and authorized reimbursable programs. They are designed to assist in monitoring food costs and allowances and making the



accumulation of data more consistent throughout the Department under the programs established by [DoD Instruction 1338.10](#), “DoD Food Service Program.”

B. The requirements in subparagraph 190601.A [of this chapter](#) do not cover food service operating expenses incurred in preparing and serving food in an appropriated fund dining facility (see DoDFMR, [Volume 11A, Chapter 6, Appendix F](#)), or the recording and reporting of obligations/expenditures against the daily food allowance portion of the operations and maintenance appropriations as set forth in [Volume 2](#), “Budget Formulation,” and [Volume 3](#), “Budget Execution,” of this Regulation.

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

190602. Counting the Number of Persons’ Furnished Meals

A. Except for mass feeding situations as set forth in subparagraphs [190602.B.1](#) and [B.2](#), all personnel authorized to eat in appropriated fund dining facilities shall identify themselves with a meal card, [DoD Common Access](#) card, or travel orders issued by a DoD Component before receiving a meal from a dining facility. Enlisted personnel on BAS or receiving the meal portion of per diem, as well as all officers, civilian employees, official visitors, dependents, and guests authorized to eat on a reimbursable basis, shall be required to identify themselves as to the category of entitlement (authorized to eat on a reimbursable basis) and status (per diem or non-per diem) and reimburse DoD at the appropriate meal rate before receiving a meal from an appropriated fund dining facility.

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

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

a. [Records of daily usage](#) shall be used by the dining facility in preparing necessary reports.

b. The meal card control officer or the personnel manager of the installation shall use the [usage records](#) to conduct local management reviews and perform

periodic tests of meal card usage, entitlement and reimbursement rates. The responsible official shall retain all records and test results in accordance with approved disposition schedules.

2. As an alternative to the procedures in subparagraphs 190602.A and B, each diner shall sign an appropriate signature record, including authorization category, for each meal received. These records shall be reviewed at the local command level and retained until verified independently against the reports submitted for the dining facility.

3. Installation commanders are authorized to impose more stringent requirements at their discretion.

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

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

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

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

1. Identification of the dining facility and date.

2. Identification of the number of meals.

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

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

5. Diner's signature and rank or grade.

190603. Meal Conversion Meals served (counted) shall be converted to an equivalent meal-days fed for the Annual Reimbursable Rate, “Food Service” report, in [DoDFMR, Volume 11A, Chapter 6, Appendix F](#), by multiplying the meals served by the following factors:

<u>Meal</u>	<u>Factor</u>	
Breakfast	.20	
Brunch	.45	
Lunch	.40	
Dinner	.40	
Supper	.55	
Night Meal	.20 or .40	(depending on whether a breakfast or dinner menu is served)
Holiday	.65	(.40 lunch plus .25 percent of BDFA)
Snack	.25	

NOTE: These factors represent the estimated portion of the BDFA for each service member for each type of meal. The factors are used to allocate the estimated total food costs to the types of meals served.

#### 1907 FOOD SERVICE OPERATING EXPENSE REPORTING REQUIREMENTS

The USD(C) establishes meal rates annually for personnel authorized meals on a reimbursable basis. An annual [expense](#) report, entitled “DoD Food Service Operating Expense Report,” [must be completed by each of the Military Services](#). The format and guidance for this report are contained in [DoDFMR, Volume 11A, “Reimbursable Operations, Policy and Procedures,” Chapter 6, “Annual Reimbursable Rates,” Appendix F](#).