

**U.S. Department of
Homeland Security**

**United States
Coast Guard**



COAST GUARD FOOD SERVICE MANUAL

COMDTINST M4061.5A

March 2009



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COMMANDANT INSTRUCTION M4061.5A

Subj: COAST GUARD FOOD SERVICE MANUAL

- Ref:
- (a) Coast Guard Internal Control Program, COMDTINST 5700.10 (series)
 - (b) Coast Guard Pay Manual, COMDTINST M7220.29 (series)
 - (c) Joint Federal Travel Regulations (JFTR)
 - (d) U. S. Coast Guard Regulations 1992, COMDTINST M5000.3 (series)
 - (e) Food Service Sanitation Manual, COMDTINST M6240.4 (series)
 - (f) Certifying and Disbursing Manual, COMDTINST M7210.1 (series)
 - (g) Coast Guard Finance Center Standard Operating Procedures, FINCENSTFINST M7000.1 (series)
 - (h) Federal Acquisition Regulations (FAR), Volumes I and II
 - (i) Professional Cooking, Fifth Edition by Wayne Gisslen
 - (j) Staffing Standards Manual, COMDTINST M5312.11 (series)
 - (k) Department of Homeland Security Acquisition Regulations
 - (l) Coast Guard Acquisition Procedures (CGAP), COMDTINST M4200.19 (series)
 - (m) Simplified Acquisition Procedures (SAP) Handbook, COMDTINST M4200.13 (series)
 - (n) Supply Policy and Procedures Manual, COMDTINST M4400.19 (series)
 - (o) Financial Resource Management Manual (FRMM), COMDTINST M7100.3C
 - (p) Enlisted Performance Qualifications Manual, COMDTINST M1414.8 (series)
 - (q) Property Management Manual, COMDTINST M4500.5 (series)
 - (r) Administrative Investigations Manual, COMDTINST M5830.1 (series)
 - (s) Reserve Policy Manual, COMDTINST M1001.28 (series)
 - (t) Physical Security and Force Protection Program, COMDTINST M5530.1 (series)
 - (u) Coast Guard Pandemic Influenza Force Health Protection Policy, COMDTINST M6220.12 (series)

1. **PURPOSE.** This is a revision to the Food Service Manual. It provides policy, guidance, direction and responsibilities for food service support of Coast Guard Dining Facilities (CGDF).

DISTRIBUTION – SDL No. 150

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NON-STANDARD DISTRIBUTION:

2. ACTION. Area, district, and sector commanders, commanders of maintenance and logistics commands, Commander Deployable Operations Group, commanding officers of headquarters units, assistant commandants for directorates, Judge Advocate General and special staff offices at Headquarters shall insure that the provisions of this Manual are followed. Internet release is authorized.
3. DIRECTIVES AFFECTED. Coast Guard Food Service Manual, COMDTINST M4061.5 is cancelled.
4. MAJOR CHANGES. Major changes to this Manual include:
 - a. Addition of Program Management and Organization.
 - b. Ban of artificial trans fat in Coast Guard staffed Dining Facilities.
 - c. Requirement to procure subsistence items from Prime Vendor.
 - d. Addition of operational supplements (OPSUPS) four (4) through seven (7).
 - e. Clarification of authorization to use Purchase vs. Allowance and open galley method of management.
 - f. Clarification of non-authorized items purchased with the Supply Fund 82.
 - g. Addition of requirements for shore-based Dining Facilities Critical Incident Messing.
 - h. Clarification on use of Dining Facility funds for special events at an all cash mess.
 - i. Requirement to perform physical inventory at all units every calendar month.
5. PROCEDURES. No paper distribution will be made of this Manual. Official distribution will be via the Coast Guard Directives System CD-ROM. An electronic version will be located on the websites located at CGWEB, <http://cgweb2.comdt.uscg.mil/CGDirectives/Welcome.htm>, WWW website, <http://www.uscg.mil/directives> and at CG CENTRAL, <http://cgcentralweb.uscg.mil/cLink/00000118>.
6. ENVIRONMENTAL ASPECT AND IMPACT CONSIDERATIONS. Environmental considerations were examined in the development of this notice and have been determined not to be applicable.
7. FORMS /REPORTS. The forms called for in this manual are available in USCG Electronic Forms on the Standard Workstation or on the Internet: <http://www.uscg.mil/forms/>, CG Central at <http://cgcentral.uscg.mil/>, and on the Intranet at <http://cgweb2.comdt.uscg.mil/CGFORMS/welcome.htm>.

MARK J. TEDESCO /s/
Director of Health, Safety and Work-Life

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CHAPTER 1. POLICY

A. Food Service Policy.

1. **Objective.** The food service program is designed to assist the unit in fulfilling its operational missions. Since the food service program directly affects the unit's nutritional well-being and morale, it is essential that the unit provides quality resolutions to any food service problems quickly and when possible, to the member's satisfaction.
2. **Coast Guard Dining Facility Operation.** Coast Guard Dining Facilities (CGDFs) are established to provide nutritious, well-balanced meals to all authorized personnel. Consistent with this policy, the CGDF must operate efficiently and economically at all times.
3. **Subsistence-in-Kind.** The foundation of the food service program is Subsistence-in-Kind (SIK), one day's legal allowance of food furnished at Government expense. This applies to members who are furnished meals or rations at no charge from a CGDF or who are subsisted at no charge from the government. This applies only to members who are not entitled to Enlisted Basic Allowance for Subsistence (ENL BAS). A daily ration is breakfast, lunch, and supper. A daily ration may include special meals (box lunches or bulk meals). Special Meals are provided to personnel whose duties require them to be absent during meal times. SIK is the traditional means to provide food service support for all recruits, enlisted members, Officer Candidate School (OCS) students, Academy cadets, Class "A" School students, and students attending educational enrichment programs. If SIK is unavailable from a Government dining facility, a commercial contract to provide SIK is authorized.
4. **Management.** Commandant (CG-1111) has overall responsibility for directing Coast Guard food service program policy. Commandant (CG-1111) provides policy, procedural guidance and operational management. Authority and responsibility to administer CGDFs is delegated to area, district and sector commanders, commanders of maintenance and logistics commands (MLCs), and Commanding Officers of headquarters units. Units may publish local guidance for their CGDF operations but such directives must comply with the minimum requirements in this manual.
5. **Food Service Assistance and Training Teams.** Food Service Assistance and Training Teams (FSATs) provide technical advice, recommendations, and training to commands with Food Service Specialist (FS)-staffed CGDFs. FSATs also provide a leadership foundation for the FS rating that may be missing in the normal chain of command because of the numerous small, remote CGDFs FSs operate. FSATs operate under MLC (k) and maintain offices operating on both east and west coasts.
6. **Financing.** Charge CGDF food supplies to the Coast Guard Supply Fund (SF), Appropriation Code XS6, Program Element 82, (SF-82). The tax exempt number for all Coast Guard purchases is B239641.
7. **Internal Control.** Area, district, and sector commanders, commanders of maintenance and logistics commands, and commanding officers of headquarters units shall ensure all internal control program requirements are conducted according to published instructions and schedules. The Coast Guard Internal Control Program, COMDTINST 5700.10 (series) contains an outline on conducting Internal Control Evaluations as Office of

Management and Budget (OMB) Circular A-123, Federal Manager's Financial Integrity Act (FMFIA) of 1982 and Department of Homeland Security (DHS) Financial Accountability Act, Public Law 108-330 require.

8. **Food Service Information Portal.** The portal is a powerful information management tool. It is the Food Service Specialist's (FS) one-stop-shop for information required within the FS community. It can be used for day-to-day operations, training, policy guidance, and professional development. The information contained within this living job aid is provided by Commandant (CG-1111), FSATs, Training Center (TRACEN) Petaluma, and FS dining facility operators. The portal is continually updated as information is received by the FS Subject Matter Specialist (SMS) and can be found on the TRACEN Petaluma webpage at <http://cgweb.tcpet.uscg.mil/>.

B. Establishing and Disestablishing CGDFs.

1. **Authority.** Area, district, and sector commanders, commanders of maintenance and logistics commands, and unit commanding officers/officers in charge (CO/OINCs) are authorized to establish or dis-establish CGDFs consistent with command requirements stated below and the availability of food service personnel.
2. **Establishment.** Individual units establish and operate CGDFs. The CO/OINC must request permission from Commandant (CG-1111) by letter (original and one copy) through the chain of command, with copies to Coast Guard Finance Center (FINCEN) (ogp) and the respective FSAT. The letter must include the unit name, OPFAC, the date the unit requests the dining facility to open, the CGDF's classification, and the unit's authorized enlisted personnel allowance.
3. **Disestablishment (Permanent).** If a unit closes a CGDF, the CO/OINC shall notify Commandant (CG-1111) by letter through the chain of command, with copies to FINCEN (ogp) and the respective FSAT. The letter must state the unit's name, OPFAC, the date CGDF operations ceased, the reason for closure or suspension, the disposition of the food inventory, and the continuing availability of subsistence support for the affected personnel. Prior to permanent disestablishment, the FSO shall contact FINCEN (ogp) and ensure all outstanding bills are paid.
4. **Disestablishment (Temporary).** If a unit suspends its operations for a temporary period of time (e.g., dockside, yard period, maintenance availability, etc.), the period of time must be noted on the unit's Coast Guard Dining Facility Operating Statement (CGDFOS), CG-2576 and notification shall be made to the respective FSAT and FINCEN by e-mail.

C. Classifying CGDFs.

1. **Purpose.** CGDF class designations are assigned to provide an appropriate ration allowance for the unit's size, for both ashore or afloat. Commandant (CG-1111) provides CGDFs with a Basic Daily Food Allowance (BDFa) consistent with operating conditions.
2. **Initial Classification and Criteria.** When established, CGDFs are classified by size; see Figure 1-1.

Figure 1-1**CLASSIFICATION SIZES**

Classification	Authorized Enlisted Billets Subsisting Under the Unit's OPFAC Number
Large	100 or more
Medium	51-99
Small	01-50

3. **Reviewing Classifications.** Area, district and sector commanders, commanders of maintenance and logistics commands, and unit CO/OINCs are required to review CGDF classifications when the unit's authorized enlisted personnel allowance changes.
4. **Reclassification Authority.** Consistent with Commandant (CG-1111), CGDF classification criteria, (see above) CO/OINCs of units with CGDFs have authority to reclassify the CGDF under their command.
5. **Report of Reclassification.** If changing a CGDF classification, units shall write a letter to Commandant (CG-1111) stating the unit name, the new classification based on unit's OPFAC and Personnel Allowance List (PAL), the new classification, tenant commands attached, effective date, and a brief explanation for the change. This change shall also be included in the remarks section of the next monthly Coast Guard Dining Facility Operating Statement, CG-2576.

D. Food Service Allowances.

1. **General.** Enlisted Basic Allowance for Subsistence (ENL BAS) and Officers Basic Allowance for Subsistence (OFF BAS) is the normal means of subsisting enlisted and officers.
2. **Enlisted Basic Allowance for Subsistence.**
 - a. **Policy.** All enlisted personnel who have completed basic training are entitled to monthly ENL BAS. The CO/OINC may authorize ENL BAS to members in Essential Station Messing (ESM) Status attached to a career sea pay (CSEAPAY) eligible vessel if the afloat CGDF is temporarily suspended under these conditions:
 - (1) A Government or alternate food source is available for ENL BAS members for routine subsistence during both duty and non-duty periods;
 - (2) The authority to subsist separately does not interfere with performing assigned duties; and
 - (3) Adequate controls are maintained to ensure members not on SIK do not receive food items from furnished rations or meals from SIK allowances.
 - b. **Granting ENL BAS.** The CO/OINC of a shore unit with a CGDF may authorize enlisted members E-1 through E-6 ENL BAS if the following criteria are met:
 - (1) Member is residing in single style government-owned quarters, or,
 - (2) Member is assigned to ESM or subsisting at one within the geographical area.

If a unit maintains an ENL BAS waiting list for members residing in single-style government-owned quarters, the CO/OINC must place a member requesting ENL BAS on the waiting list based on the date the request was received and approved.

- c. **Regular Basic Allowances for Subsistence.** The U.S. Coast Guard Pay Manual, COMDTINST M7220.29 (series), contains criteria for granting Regular Basic Allowances for Subsistence (REGBAS) to enlisted members.
3. **Travel Subsistence.** The Joint Federal Travel Regulations (JFTR) contains subsistence travel entitlements, to include procedures for payment of per diem allowances and reimbursable meals for members in special travel categories, as well as purchase and deductions required on travel claims for meals available from Government dining facilities. In order to ensure that the CGDF receives proper ration credit, administrative officers must ensure members' travel orders are suitably endorsed.
4. **Contracts for Food Service or Catered Meals When Dining Facilities Are Temporarily Suspended.** By law, enlisted members are entitled to ENL BAS. Also by law, officers receive a monetary allowance (BAS), though it is not intended to fully pay meal costs. Accordingly, temporarily suspended CGDFs should not routinely include officers in a contract for catered meals to compensate them for additional expenses incurred while the CGDF does not operate. To alleviate this situation, these alternatives are authorized:
 - a. Contract for facilities that include a suitable cooking and eating area and transfer the vessel's CGDF operation ashore. If officers normally purchase prepared meals from the vessel's CGDF, they may continue to do so at the Discount rate while the vessel's CGDF temporarily operates ashore; see Exhibit 7-2.
 - b. If shipboard officers' quarters are unavailable and the cutter is not located within commuting distance of its homeport, a contract for temporary officers' quarters that include common cooking facilities where the officers can prepare their own meals and avoid the high cost of purchasing prepared meals, is authorized.
 - c. Contract for commercially catered meals. The contract should require the CG cutter's Contracting Officer's Technical Representative (COTR) or designated Contracting Officer (KO) to provide the commercial caterer or contractor with advance notice of the meals to be provided.
 - 1) **Enlisted Members.** The unit food service officer (FSO) shall inform the COTR of the number of enlisted members subsisting on the daily Ration Memorandum, CG-3123. The daily Ration Memorandum, CG-3123 must be signed by the Executive Officer (XO) or designee. The FSO must consult with the cutter's XO or personnel officer to determine members on leave, TAD, liberty, working at a remote work site, or away from the unit during the meal period.
 - 2) **Officers and Federal Government Civilian Employees.** The CO/OINC may include in the contract, officers and civilian employees assigned or attached to a career sea pay-eligible vessel and not receiving a per diem allowance; Paragraphs 1.D.4.a. and b. do not apply. The FSO shall determine the cutter's assigned officers' and civilian employees' intent to purchase each meal and record this intent on the Meal Sign-in Sheet, CG-4901. Under the contract, when no alternate

messaging is available, FSOs will charge officers and civilian employees the Discount meal rate for the meals they purchase; see Exhibit 7-2.

- 3) **Civilian Contracted Personnel.** Since CGDFs serve government subsidized meals, contractors whether long or short term should not be authorized to subsist unless the contract has been bid with this authorization in place. This is necessary to avoid the government over-compensating the contractor.
- d. **Collecting and Transmitting Funds.** The FSO shall report to the COTR when documenting, billing, collecting and transmitting the paying customers' funds to the designated lock-box. For cash sales and when collecting credit sales, use the procedures in Chapter 8 of this manual. The transmittal letter shall specify the purchase order number or contract number, accounting line, month to be credited, and dollar amount. The COTR must give a copy of the transmittal letter to the Contracting Officer; manager of the account being reimbursed; MLC (v) (for shipyard availability); FINCEN and the FSO for the CGDF's unit file. When the CGDF is re-established, the FSO shall not document these collections on the Coast Guard Dining Facility Operating Statement (CGDFOS), CG-2576, line 34. Use the following procedures when transmitting these funds:
 - 1) Submit a separate transmittal letter for contract sale of meals funds.
 - 2) Use the following generic customer number for contract sale of meals:
3SFCONTRACTSOM.
 - 3) List a valid contract/purchase order number for the contracted sale of meals on your transmittal letter. Verify the purchase order/contract number conforms to the fiscal year that the services are provided.
 - 4) Transmit multiple collections in the same envelope to the lock-box. Ensure both checks and money orders are securely attached to the letters for which they are listed.
- e. **Contracting for Coffee Breaks.** Contracting coffee, tea, snacks, etc., for coffee breaks is not authorized.

COAST GUARD FOOD SERVICE PROGRAM ADDRESSES

Food Service Program Manager

United States Coast Guard
Commandant (CG-1111)
2100 Second Street, S.W.
Washington, DC 20593-0001
Phone: (202) 475-5149

Food Service Rating Force Master Chief

United States Coast Guard
Commandant (CG-1111)
2100 Second Street, S.W.
Washington, DC 20593-0001
Phone: (202) 475-5150
Fax: (202) 475-5907

Coast Guard Finance Center (ogp)

U.S. Coast Guard Finance Center
ATTN: Section Chief
1430-A Kristina Way
Chesapeake, VA 23326-1000
Phone: (757) 523-6820

FIN-SMB-CGDF@uscg.mil – this email address can be used for any correspondence to FINCEN

Food Service Assistance and Training Team (FSAT)

Maintenance and Logistic Command Atlantic (kse)

ATTN: Chief, Food Service Section
300 East Main Street, Suite 1000
Norfolk, VA 23510
Phone: (757) 628-4396

Exhibit 1-1

Food Service Assistance and Training Team (FSAT)

Maintenance and Logistic Command Pacific (kfs)

ATTN: Chief, Food Service Section

Ronald V. Dellums Federal Building

1301 Clay Street, Suite 170 North

Oakland, CA 94612

Phone: (510) 637-1255

FS School Master Chief

Food Service Specialist 'A' & 'C' School

Commanding Officer

USCG TRACEN Petaluma

599 Tomales Road

Petaluma, CA. 94952-5000

Phone: (707) 765-7154

FS Subject Matter Specialist

Commanding Officer

USCG TRACEN Petaluma

599 Tomales Road

Petaluma, CA. 94952-5000

Phone: (707) 765-7142

Coast Guard Designated Lock-box

US Coast Guard

Sale of Meals

P.O. Box 70988

Charlotte, NC 28272-0988

CHAPTER 2. PROGRAM MANAGEMENT AND ORGANIZATION

A. COMMANDANT (CG-1111).

1. Commandant (CG-1111) resides within the Health, Safety and Work-Life Directorate (CG-11), Office of Work-Life, (CG-111) and consists of the following positions:
 - a. **Health Promotion (HP) Division Chief.** The Health Promotion Division Chief is responsible for the overall supervision of the FS program. The HP Division Chief provides leadership, oversight and guidance for the FS rate and all FS program components. The HP Division Chief supervises one Chief Warrant Officer, one E-9, one E-8, one E-7, and one E-6.
 - b. **Food Service Program Manager (FSPM).** The Food Service Program Manager is responsible for all Food Service program policy and SF-82 budget execution. The FSPM publishes the quarterly BDFa message, the annual calendar year meal rate and ALCOASTs pertaining to the Food Service program.
 - c. **Rating Force Master Chief (FS-RFMC).** The FS-RFMC is the principal enlisted advocate for the Food Service Specialist. The FS-RFMC is responsible for the overall health of the FS rating and manages the structure of the FS workforce while ensuring that FSs are prepared to meet current and future missions. In addition, the FS-RFMC has a crucial role in unit staffing and communication of rating issues within the organization. The FS-RFMC strives to achieve this balance by facilitating processes within and across several critical areas of concern including:
 - 1) **Policy.** Provide concurrent clearance on all policies to determine impact on the FS rating and how they affect the enlisted workforce. Develop new policies and present feedback and recommend changes to existing policies to align with organizational and member needs as appropriate.
 - 2) **Staffing.** Assist, guide and review changes of staffing standards. Partner with programs/projects to establish rate and rating requirements for new and existing systems, units and missions.
 - 3) **Structure.** Monitor the FS Enlisted Rating Structure to evaluate the impact of changes. Review FS personnel allowance list (PAL) change requests and recommend changes to improve workforce structure. Partner with Commandant (CG-12) staff for forecast analysis.
 - 4) **Advancement.** Evaluate advancement requirements and make recommendations for changes. Initiate analysis of FS courses and Enlisted Performance Qualifications (EPQ); analyze pass/fail rates of End of Course Tests (EOCT). Partner with the FS Subject Matter Specialist to identify gaps. Review waiver requests.
 - 5) **Training.** Initiate Occupational Analysis and Front End Analysis (FEA) for the FS rating as appropriate. Manage AFC-56 "A" and "C" School quotas. Review and approve the content of Class "A" and "C" School curriculum; manage Enlisted Performance Qualifications, and establish and update competencies. Oversee the FS Professional Development Specialist and facilitate the Coast Guard Culinary Team efforts to train the workforce.

- 6) **Accession/Retention.** Review and analyze the status of Retirements/RELAD projections of special programs through Chef Certification and the Coast Guard Culinary Team. Establish requirements and make recommendations for enlistment and reenlistment bonuses. Solicit FS members for rating during shortages with Commandant (CG-1) in developing ascension/retention programs.
 - 7) **Communication.** Communicate with FS members in the rating providing professional advancement and technical information. Publish FS Force Notes quarterly at CG Central and provide input to websites. Visit units and training centers and participate in conferences/seminars. Communicate directly with Commandant (CG-11) and with the MCPO-CG.
 - 8) **Assisting the Assignment Process.** Communicate needs in the field through Force Notes and work with Assignment Officers on billet requirements and pipeline training needs.
- d. **Food Service Professional Development Specialist (FSPDS).** The FSPDS is responsible for providing and developing professional development opportunities for the Coast Guard Food Service rating. The FSPDS is the Program manager for all Food Service “C” Schools and a direct liaison for the training centers and civilian contract resources. The FSPDS facilitates the following:
- 1) **Class “C” Schools:**
 - a) Intermediate Baking for Food Service Professionals
 - b) Pastry and Plated Desserts for Food Service Professionals
 - c) Excellence in Food Service Training Program
 - d) Food Service Sanitation Training
 - e) FS Management and Administration (Paperwork)
 - f) Nutrition for Food Service Personnel
 - g) Special Command Aide Training (SCA)
 - h) Advanced Culinary Skills course (FT Lee, VA)
 - 2) **United States Military Apprenticeship Program (USMAP).** USMAP is a formal military training program that provides active duty Coast Guard, Marine Corp and Navy service members the opportunity to improve their job skills and to complete their civilian apprenticeship requirements while they are on active duty. The U.S. Department of Labor (DOL) provides the nationally recognized “Certificate of Completion” upon program completion. Attainable Food Service Certifications are listed as follows:
 - a) Baker
 - b) Cook (Industry)
 - c) Food Service Manager
 - 3) **Advanced Culinary Skills Development Course (ACSDS).** The ACSDC is a very intense hands-on course designed to improve the overall skills of

experienced food service personnel. The course focuses on menu development, advanced baking techniques, presentation, and production of course meals, advanced dessert presentation, table service and nutrition. The resident culinary course is administered at FT Lee, VA. The FSPDS serves as a direct liaison with the Training Quota Management Center (TQC) and FT Lee to obtain quotas from the U.S. Army, issue TONO information and track member's travel arrangements.

- 4) **Service Members Opportunity Colleges Coast (SOCCOAST).** SOCCOAST is a degree program for the Coast Guard. It consists of colleges that offer associate and bachelor's degree programs on or accessible to Coast Guard installations worldwide. These colleges have joined together to form a network in which each college accepts credits from all the others. This guarantees that Coast Guard students and their adult family members can continue toward completion of their degrees even though the Coast Guard may transfer them several times.
- e. **Dining Facility Automation Management Specialist (DFAMS).** The DFAMS is responsible for the implementation of the Food Service Automation Project. The DFAMS works closely with Operational Support Command (OSC) on the modification of EATEC, the commercial off-the-shelf (COTS) software to be used Coast Guard wide for all dining facilities. This billet requires a high level of knowledge of computers and administration skills.
- f. **Food Service Subject Matter Specialist (FSSMS).** While not attached to Commandant (CG-1111), the FSSMS works closely with the FS program management staff. The following is a list of primary duties to be performed by the FSSMS:
 - 1) Develop FS Service Wide Exams (SWE) for pay grades E-5, E-6 and E-7.
 - 2) Develop and maintain Food Service Performance Qualification Guides and End of Course Tests for pay grades E-4, E-5 and E-6.
 - 3) Develop and maintain the following web pages, all of which can be accessed on the TRACEN Petaluma webpage at <http://cgweb.tcpet.uscg.mil/> :
 - a) FSSMS CGWEB
 - b) FSSMS WWW
 - c) FS "A" School
 - d) FS Information Portal
 - e) FSSMS Information Archive
 - f) FSAT PAC and LANT
 - g) Special Command Aide
 - h) Nutrition
 - i) FS Photo Gallery
 - j) FS Questions and Answers
 - k) FS Awards

- l) FS Recognition
- 4) Develop future and maintain current versions of the Food Service CDROM.
- 5) Distribute the Food Service CDROM to the following:
 - a) FSATs for distribution to units they visit
 - b) CG Academy to assist OIC/XPO School students with FS related curriculum
 - c) FS “A” and “C” School students
 - d) All Independent Duty Food Service Specialists
 - e) Any Food Service Specialist upon request
- 6) Assist/answer CGDFs experiencing paperwork programming issues from EXCEL spreadsheets. Maintain passwords for all such programs.
- 7) Answer questions from FSs in the field and/or provide a contact within the FS chain responsible for the response, (i.e. FS Professional Development Specialist (FSPDS) handles questions regarding “C” schools and certifications).
- 8) Travel with the Food Service Rating Force Master Chief and FSATs to provide training at Food Service Conferences. The topics shall include paperwork management tools, FS Courses and Qualifications, SWE competition, the FS Information Portal and FS CD and FSSMS websites. In addition, the FSSMS should solicit ideas for training resources and best business practices to be included in future versions of the FS Portal.
- 9) Conduct training with FS “A” and “C” Schools. Topics may include FS awards program, special command aide program, path to advancement and FS chain of command and duties within the chain. Explain the roles and responsibilities of the following: FS Program Manager, FS Rating Force Master Chief, FSPDS, and FSSMS.
- 10) Develop and distribute the Welcome to Independent Duty (IDFSO) Letter from TRACEN Petaluma and FSATs.
- 11) Support the FS Rating Force Master Chief’s direction by distributing the Force Notes and all literature and correspondence for the health of the rate.
- 12) Define training terms used and training requirements needed to the Rating Force Master Chief for the FSSMS to complete courses.
- g. **Coast Guard Culinary Team (CGCT).** The CGCT is a group of highly skilled and qualified Food Service Specialist personnel. The team consists of five primary members with four alternates. The CGCT represents the Coast Guard throughout the United States at various culinary competitions. The team participates in competitions and conducts onsite training for Food Service Specialists attending round-ups and conferences. The CGCT was developed primarily for training but also provides an outstanding platform for recruitment for the Food Service Specialist rating. While not attached to Commandant (CG-1111), all authorized travel for the CGCT Temporary Additional Duty orders shall be funded by Commandant (CG-1111). Solicitations shall be announced annually via ALCOAST.

- 1) To ensure the CGCT is reflective of the best FS members within the Coast Guard all applicants desiring to be considered as a member of the CGCT must:
 - a) Be a proven leader with a demonstrated record of performance and have a broad knowledge of advanced culinary skills and food preparation knowledge.
 - b) Desire to perform extremely technical and challenging culinary techniques in a competitive environment utilizing minimal physical resources.
 - c) Be self-motivated and work extremely well in a team environment.
 - d) Maintain an outstanding military appearance, be physically fit and be in compliance with the weight/physical fitness standards in the Weight/Physical Fitness Standards for Coast Guard Military Personnel, COMDTINST M1020.8 (series).
 - e) Be able to communicate effectively, both in writing and in speaking ability.
 - f) Possess the highest integrity and keep with the highest traditions of the Coast Guard's Core Values.
 - g) Have completed at least one advanced culinary course or FS professional development resident training.
- 2) Eligible members may submit an application package to Commandant (CG-1111), via their chain of command.
- 3) Application packages must include a cover memo. The cover memo must include a narrative expressing the applicant's to become a member of the CGCT and their potential contributions to the CGCT in section 1.a-g.
- 4) Members applying for the position of Team Leader must specifically address the following in their application package: current leadership skills, ability to train others in advanced culinary skills techniques, ability to work in a high pressure environment, experience in high profile leadership position, experience in motivating team members, ability to utilize resources, advance culinary skills, and ability to interact with civilian/military food service evaluators.
- 5) Command endorsements are critical to the selection process and must specifically address member's qualification and eligibility, including performance, professionalism, grooming, fitness, communication, ability, interpersonal skills and outstanding leadership traits.
- 6) Applications should be sent via commercial delivery service, (not US Postal Service) to avoid delays to the following address: Commandant (CG-1111), 2100 Second Street, SW, Jemal Bldg, JR09-0734, Washington DC 20593.
- 7) Members participating on the CGCT must be able to travel for up to one week at a time four times a year. All traveling associated with the CGCT will be sponsored by Commandant (CG-1111). If a member's command or duty will not allow the member to travel this much, they must reconsider the application and apply at another time.

B. Organization of a Coast Guard Dining Facility.

1. **Scope.** All Coast Guard Dining Facilities (CGDFs) perform the same basic functions. However, a specific CGDF’s organization depends on its size, physical layout, ship or station facilities, and the number and qualifications of FSs assigned. Normally the CGDF functions as a component of the supply department. It may be established as a separate department, division, section, or branch depending on the unit’s organizational structure. While a large CGDF can assign FSs to various food preparation and service functions, (e.g., baker, wardroom supervisor, galley supervisor, duty watch stander, or jack-of-the-dust), a small CGDF must adapt to available personnel and consolidate spaces, such as combining various storerooms.
2. **Activities and FS Personnel Training.** The unit’s food service component operates all CGDF phases and makes authorized issues, purchases (see Chapter 3, Procurement, in this manual), and food items transfers; see Figure 2-1.

**Figure 2-1
FUNCTION AND ACTIVITIES**

Function	Activities
Administration	Conducts physical inventories, establishes local contracts, certifies receipts and expenditures, reconciles purchases, maintains cash control procedures
Records and Reports	Replenishes food items, maintains inventory control records, conducts book inventories, prepares correspondence and reports, maintains internal records
Food Storage	Receives, inspects, stores, and issues all food items, maintains related records and assigned spaces
Food Preparation and Service	Prepares and serves food, operates and maintains food preparation spaces IAW the Food Service Sanitation Manual, COMDTINST M6240.4 (series)

3. **Spaces.** CGDF spaces include storerooms, refrigerators, food preparation areas, bakeries, galleys, crew’s dining rooms, beverage areas and sculleries. No one is allowed in food storage, preparation, or serving spaces except those on duty or specifically authorized. The Commanding Officer (CO) or Officer-in-Charge (OINC) must enforce adequate security measures to prevent pilferage of food items or improper use of CGDF spaces and equipment.

C. Administrative Duties and Responsibilities.

1. **Commanding Officer or Officer-in-Charge.** The unit’s CO/OINC has overall responsibility for operations and is the responsible local authority to direct and supervise members from other units in the geographical area. The CO/OINC must ensure all eligible Coast Guard personnel have sufficient food service support, expenditures remain within allowances, and the CGDF is always available to furnish Subsistence-in-Kind (SIK) according to current instructions and United States Coast Guard Regulations 1992, COMDTINST M5000.3 (series). In addition, the CO/OINC performs these activities:

- a. Reviews and approves or disapproves the Coast Guard Dining Facility Operating Statement (CGDFOS), CG-2576; see Exhibit 8-15. **Only** Sector Commanders may delegate this authority to their Sector Logistics Officer for a dining facility which falls under his/her immediate area of responsibility. A designation letter shall be issued by the Sector Commander; however, the Sector Commander still maintains overall responsibility.
 - b. Provides adequate cash storage facilities and safeguards for authorized meal and food item cash sales as per Physical Security and Force Protection Program, COMDTINST M5530.1 (series).
 - c. . The CO/OINC is responsible for securing all Government funds from meal and store sales. The Physical Security Program and Force Protection, COMDTINST M5530.1 (series), lists security container information and, detailed requirements to safeguard cash collected from various sales.
 - d. Ensures food funds do not intermingle with imprest funds, classified material, or other items of intrinsic value.
 - e. Requires positive safe-closing and safe-checking procedures if the fund is left unattended during and at the close of the workday.
 - f. Approves the Food Service Officer's (FSO's) written instructions for operating the CGDF.
 - g. Establishes written CGDF policies on selling or transferring food items and meals.
 - h. Endorses reports of excess deficits.
 - i. Reviews and approves surveys.
 - j. Approves CGDF menus.
 - k. Establishes meal hours.
 - l. Ensures physical inventories, inventory verifications, and audits are conducted when required.
 - m. Investigates complaints about the CGDF.
 - n. Ensures this warning is conspicuously posted in the CGDF:
Any attempt to defraud the Government through misrepresentation may be tried under the Administrative Investigations Manual, COMDTINST M5830.1 (series), and/or the Uniform Code of Military Justice.
2. **Executive Officer or Executive Petty Officer.** The Executive Officer (XO) or Executive Petty Officer (XPO) performs these supervisory and administrative CGDF functions:
- a. Controls and secures keys.
 - b. Assigns a CGDF Master-at-Arms (MAA).
 - c. Details the proper number of mess attendants required.
 - d. Assigns work parties to load food items.

- e. Notifies the FSO of any substantial changes in the number of personnel to be fed.
 - f. Certifies the monthly Ration Memorandum, CG-3123. The Executive Officer may delegate signing the daily Ration Memorandum to the personnel officer.
 - g. Reviews and monitors daily, the Daily Ration Cost Record, CG-3471, if the dining facility is having on-going financial difficulties or continually operating over the authorized deficit.
3. **Medical Representative.** The medical officer, medical representative, or a senior command member trained in basic food sanitation performs these functions:
- a. Inspects food items; determines if food items are fit for human consumption, reports unfit food items according to current directives, and immediately disposes of medically dangerous material, except samples required for laboratory analysis.
 - b. Inspects food preparation, service, storage, and refuse disposal spaces weekly and documents inspection findings on Food Service Establishment Inspection Report Form, (CG-5145). Maintains inspection records for 36 months.
 - c. Ensures the Food Service Officer procures food items from approved sources.
 - d. Physically examines military and Federal government civilian food service personnel for disease or unclean habits that could cause food-borne illnesses. For contract dining facilities, contacts appropriate MLC (f), if not addressed in current contract.
 - e. Works with food service personnel on inspections and sanitation procedures.
 - f. In conjunction with the FSO, maintains a food handler's sanitation training program in accordance with the Food Service Sanitation Manual, COMDTINST M6240.4 (series).
4. **Food Service Officer.** The FSO oversees actual day-to-day CGDF operations and assigned food service personnel's activities.
- a. **Designation.** The CO or OINC designates and lists an FSO's duties in writing, as required by the United States Coast Guard Regulations 1992, COMDTINST M5000.3 (series). The CO/OINC may select an officer or FS (pay grade E-5 and above) to serve as the FSO. An FS-designated FSO continues to provide on-the-job training to junior FSs. The CO/OINC retains duties not specifically detailed to the FSO. Prospective FSOs must have satisfactorily met the requirements needed to manage food operations, are encouraged to complete FS Paperwork Management and Administration "C" School, and have positive command endorsement.
 - b. **Duties.** Under United States Coast Guard Regulations 1992, COMDTINST M5000.3 (series), Sections 6-12-1 and 6-12-2, the FSO oversees the CGDF's proper, effective, efficient administration and operation. Obligated to faithfully perform FSO duties, the FSO is personally liable for all funds coming into the Government's possession from the time he or she receives them until he or she properly accounts for them to the official authorized to receive the funds from the FSO. The FSO is accountable for any shortages, and if directed, must personally restore any lost funds for which relief has not been granted according to the Certifying and Disbursing Manual, COMDTINST M7210.1 (series). In addition, the FSO must:

- 1) Ensure sufficient quantities of quality food items are available at all times to meet normal requirements and emergencies.
- 2) Each day review the Daily Ration Cost Record, CG-3471.
- 3) Personally supervise prescribed physical inventories and ensure charged out but unconsumed food items are returned to the CGDF's inventory.
- 4) Inspect and store food items; ensure the oldest food items are used first; prevent accumulation of excess food items in food preparation areas.
- 5) Obtain priced invoices and submit required documents to settle accounts consistent with Finance Center Standard Operating Procedures, FINCENSTFINST M7000.1 (series), and the Prompt Payment Act or "Fast Payment Procedures," if applicable. See Federal Acquisition Regulations (FAR) 52-213.1 and 52-232.25 or Office of Management and Budget Circular A-125, pages 6 and 7.
- 6) Maintain all food items and funds in custody; collect amounts due; deposit collected funds to the designated Sale of Meals Lock-box; and submit invoices to the FINCEN to support the Voucher for Transfers between Appropriation and/or Funds, SF-1080. Keep all CGDF funds safe and distinct from all other moneys. An FSO shall never mix personal or other money with Government funds and shall never:
 - a) Loan Government funds.
 - b) Use Government funds for any personal purpose.
 - c) Deposit Government funds in any financial institution except where authorized to do so.
- 7) Assign CGDF personnel duties to which they are best suited according to their personal ability and training. Ensure professional and personal job satisfaction is an integral part of the food services support program.
- 8) Ensure food service spaces, equipment, and utensils are clean and sanitary and food wholesome.
- 9) Inspect receipts to ensure accurate quantities, weights, and compliance with specifications; ensure deliveries contain no damaged or spoiled items.
- 10) Protect against food poisoning and infection caused by improper food handling or preparation; ensure the health of all personnel who receive, store, prepare, and handle food items; remove food service personnel from those duties at the first sign of illness or infection; refer them to the unit medical officer or representative.
- 11) Ensure variety and nutritional adequacy in menus and proper food preparation, service, and conservation.
- 12) Ensure proper completion of required records, forms, and files submitted for all reports.
- 13) Ensure strict compliance with all CGDF regulations and directives.

- 14) Prepare unit specific written instructions on personnel duties and responsibilities; equipment operation, safety, and sanitation; maintaining refrigerated spaces' temperature logs; break out and sales procedures; and on-the-job training for the CO's or OINC's approval to guide CGDF personnel.
- 15) Ensure FSs receive on-the-job and division training in all areas of food service, paperwork management and sanitation.
- 16) Ensure all assigned personnel are familiar with the unit's procedures for sale of meals and the member's responsibility for prompt payment of monthly mess bills within five working days after receipt of the Individual Credit Account (ICA), CG-3476 statement.
- 17) In conjunction with the assigned health service technician or medical representative, establish and provide training to all food handlers on basic food sanitation, personal hygiene, food safety, and caring for and operating the food service equipment they are required to use and maintain. Train personnel according to the Food Service Sanitation Manual, COMDTINST M6240.4 (series), and Professional Cooking, Fifth Edition, by Wayne Gisslen.

c. Relieving the FSO.

- 1) **Formal Relief.** Formal procedures are required to permanently relieve the FSO; the incoming and outgoing FSOs should be present during these procedures. If the outgoing FSO must be absent, the CO/OINC must designate a commissioned officer to serve as witness to the formal relief. If a commissioned officer is not available, the CO/OINC may designate an E-7 or above from outside the Food Service division. If possible, hold formal relief at month-end so the regular report also will serve as the relief report. During formal relief, the incoming and outgoing FSO must conduct a complete physical inventory of all food items to establish its true value. The incoming FSO will initiate a letter of formal relief with the information listed below and must send a copy of this letter signed by the CO/OINC with the required CGDFOS, CG-2576, to the Finance Center and unit's respective FSAT. The following criteria shall be included in the FSO relief letter:
 - a) A statement of all the duties the incoming FSO is assuming.
 - b) A statement of all the duties the outgoing FSO is relinquishing.
 - c) A complete inventory in whole units of all unconsumed food items posted on the Provision Inventory Report, CG-4261.
 - d) A statement that all Coast Guard accounts payable for procuring food items for the CGDF are certified true and correct.
 - e) A statement that all cash on hand, cash in transit, and receivables to be collected with the actual amounts noted are verified true and correct.
 - f) A statement that the relieving FSO finds all records satisfactory or unsatisfactory. If the records are unsatisfactory, the relieving FSO must make an endorsement to the CO/OINC stating why he or she considers the records unsatisfactory and what corrective steps are being or should be taken.

- g) A statement of the CGDF's financial condition on the day of relief.
 - h) A statement of notification to FINCEN for change in point of contact name and e-mail address for CGDF reports and receipts.
 - i) **When an FSO is relieved for cause, the unit CO/OINC shall notify Commandant (CG-1111) via memo within 10 business days.**
- 2) **Informal Relief.** A CO/OINC implements informal relief procedures when designating an acting FSO to temporarily relieve a permanent FSO when the latter is absent or cannot perform delegated duties or the unit cannot conduct formal relief because of operations. The CO/OINC must designate a temporary FSO in writing and specify the duties and responsibilities assumed. A book or spot inventory in lieu of a complete physical inventory is satisfactory if, based on the spot or book inventory, the CGDF's financial condition appears solvent and the parties involved agree to an informal relief in lieu of a formal relief. Informal relief procedures do not require submitting a Coast Guard Dining Facility Operating Statement, CG-2576. A CO/OINC shall use formal relief procedures in these circumstances:
- a) The permanent FSO's absence exceeds 30 days or when formal procedures can be implemented.
 - b) A third party relieves the acting FSO (e.g., someone other than the permanent FSO relieves the acting FSO).
 - c) A spot or book inventory discloses the CGDF's financial condition is suspect.
5. **Senior Food Service Specialist.** The Senior Food Service Specialist (senior FS) assists the FSO in organizing, planning, and directing CGDF operations. The senior FS coordinates these duties with the CGDF Master-at-Arms (MAA); see 2.C.9 below. Other responsibilities include:
- a. Maintaining direct charge of the galley and associated CGDF spaces.
 - b. Supervising all personnel assigned to the galley and associated CGDF spaces, including assigned food service personnel's personal hygiene inspections and appearance.
 - c. Following the Food Service Sanitation Manual, COMDTINST M6240.4 (series), and the book Professional Cooking by Wayne Gisslen to ensure all CGDF spaces and equipment are clean and sanitary, operate at maximum efficiency, and are free of hazardous conditions.
 - d. Reporting needed corrective actions, repairs, or space alterations to the FSO.
 - e. Supervising the assigned baker.
 - f. Preparing watch lists for the FSO's approval.
 - g. Supervising and instructing staff on receiving, storing, preparing, and issuing food items; distributing recipes to the watch for meal preparation.
 - h. Ensuring all food service personnel take every precaution to prevent food contamination; carefully inspecting all food before it is prepared or served.

- i. Immediately reporting to the FSO any concern about the quality of the food so a competent authority can determine whether to serve the item.
 - j. Ensuring all regulations and CGDF orders are enforced.
 - k. Preparing the weekly CGDF menu.
 - l. Each morning submitting to the FSO a written report, Issues/Sales Slip, CG-2581, of all food items issued to the CGDF the preceding day.
 - m. Preparing the Food Preparation Worksheet, NAVSUP 1090, at CGDFs with four or more FSs assigned.
6. **Captain-of-the-Watch.** The FS in charge of each watch is responsible to the senior FS for carrying out the daily galley routine, including:
- a. Preparing and arranging food for the serving line.
 - b. Supervising mess attendants and junior food service personnel.
 - c. Operating equipment and cleaning galley spaces.
 - d. Supervising and ensuring galley personnel's cleanliness.
7. **Junior Food Service Specialists.** Junior food service specialists are responsible to the Captain-of-the-Watch for performing their assigned duties during the watch.
8. **Jack-of-the-Dust (JOD).** The FS who handles the daily issues is known as the Jack-of-the-Dust. These duties include:
- a. Receiving all food items, inspecting and stowing them properly and neatly.
 - b. Posting to stock record cards all food items received, issued, or sold.
 - c. Expending food items on a first in, first-out basis according to their packing date; making authorized issues to the captain-of-the-watch and other authorized persons.
 - d. Ensuring all storerooms are clean and orderly.
9. **Dining Facility Master-at-Arms.** Coordinating duties with the senior FS, the CGDF Master-at-Arms (MAA) promotes personnel health and well-being by ensuring food is properly served under the supervision of the captain-of-the-watch, dinnerware is properly washed and sanitized, and the dining area is clean and orderly. Specific CGDF MAA duties include:
- a. Policing all dining area spaces, equipment, serving lines, beverage areas, scullery and garbage-handling areas, except equipment or areas the senior FS specifically supervises.
 - b. Assigning mess attendants to serve food, maintain and clean dining areas and equipment, operate the scullery, and dispose of garbage.
 - c. Mustering assigned mess attendants daily; thoroughly inspecting them for personal neatness and cleanliness.
 - d. Maintaining order and discipline in assigned areas.
 - e. Ensuring the scullery is operated according to current instructions and sanitation

- procedures.
- f. Inventorying and maintaining adequate eating utensils; ensuring sufficient quantity and quality are available throughout the meal period.
10. **Mess Attendants.** Enlisted members and/or cadets detailed as mess attendants shall assist with all duties required in CGDF operations except record-keeping, issuing food items, and collecting cash accounts or sales. During a mess attendant tour, the XO/XPO shall not assign designated members to cleaning duties other than those in food service areas.
- a. The XO/XPO details mess attendants to CGDF duties as needed and according to the guidelines set forth in the Staffing Standards Manual, COMDTINST M5312.11 (series).
 - b. Generally, petty officers and those E-3 and below with a designator are not detailed as mess attendants. If a temporary exception must be made to this rule due to personnel shortages, begin a rotation system of 30-day-maximum assignments using all ratings except for FS.
 - c. Two months should elapse after a member completes a mess attendant tour before the XO/XPO assigns that person to new mess attendant tour.
 - d. Before assignment, any person assigned as mess attendant shall undergo a medical department physical examination for communicable diseases.

CHAPTER 3. PROCUREMENT.

A. Coast Guard Subsistence Procurement Program.

1. **Procurement Policy.** The procurement program aims to obtain quality foods from the most economical source with timely delivery. Food Service Officers (FSOs) must follow policies and procedures when procuring food items. These sources contain relevant laws, regulations, or instructions:
 - a. Federal Acquisition Regulations (FAR), Volumes I and II.
 - b. Department of Homeland Security Acquisition Regulations.
 - c. Coast Guard Acquisition Procedures (CGAP), COMDTINST M4200.19 (series).
 - d. Simplified Acquisition Procedures Handbook (SAP), COMDTINST M4200.13 (series).
 - e. Supply Policy and Procedures Manual, COMDTINST M4400.19 (series).
 - f. Certifying and Disbursing Manual, COMDTINST M7210.1 (series).
 - g. Coast Guard Finance Center Standard Operating Procedures, FINCENSTFINST M7000.1 (series).
 - h. Financial Resource Management Manual (FRMM) COMDTINST M7100.3 (series).
2. **Conduct.** Every person charged with the responsibility of procuring food items must always act competently, fairly, and impartially. An individual may NEVER undertake under any circumstances a food procurement action that could jeopardize the Coast Guard's best interests or integrity.

B. Authority to Procure Subsistence Items.

1. **Basic Authority.** Only the Head of Contracting Activity (HCA) serving a unit can delegate procurement authority to individuals. Units should check with their respective HCA for qualifications, requirements, and levels of authority.
 - a. **Calls Less Than \$3,000.** The unit Contracting Officer (KO) may designate Food Service Specialists (FSs) as authorized Blanket Purchase Agreement (BPA) callers for purchases up to micro-purchase threshold.
 - b. **Calls More Than \$3,000.** An FS assigned to a cutter who is an authorized BPA caller for food items may make purchases in amounts up to \$25,000. The FS first must have a BPA Instruction Letter complying with the Simplified Acquisition Procedures Handbook (SAP), COMDTINST M4200.13 (series), from the Contracting Officer. The Contracting Officer places the Instruction Letter, signed by both the FS and Contracting Officer, in the applicable BPA and CGDF file(s).
 - c. **Prime Vendor.** Units utilizing Prime Vendor as a source for subsistence items are not limited in the amount they can purchase.
2. **Emergency Procurement.** For emergency food procurement of \$500 or more paid from the Imprest Fund, see the Certifying and Disbursing Manual, COMDTINST M7210.1 (series).

C. Supply Sources.

1. **Planning.** When purchasing and replenishing food items, the FSO must consider these factors:
 - a. Advance planning.
 - b. Selecting supply sources.
 - c. CGDF location and size.
 - d. Accessibility to Government supply activities.
 - e. Availability of transportation.
 - f. Shipping costs.
 - g. Operational schedules.
 - h. Indefinite delivery contracts.
2. **Government Sources.**
 - a. **General.** Government supply activities normally charge the most economical prices for food items. Except for units operating in remote areas, the Coast Guard does not consider Coast Guard Exchange System (CGES) operated mini-markets or grocery sections an economical source of supply. CGDFs can make purchases from the same vendor as the CGES market and eliminate the markup.
 - b. **Prime Vendor.** All dining facilities aboard WAGB, WMEC, WHEC, WMSL, USCG Barque Eagle and TRACEN Petaluma shall be required to use Prime Vendor for seventy percent (70%) of all subsistence procurement where available.
 - 1) Afloat units home ported outconus shall purchase from Prime Vendor while in home port. Any afloat units deployed outconus are recommended, but not required, to use Prime Vendor when away from home port. Contact the respective FSAT for guidance concerning required use of Prime Vendor.
 - 2) Prime Vendor is currently not available to all Coast Guard units in extreme remote locations. Units in locations in which Prime Vendor is unavailable may request a waiver via memorandum to Commandant (CG-1111). The memorandum shall detail the lack of availability of Prime Vendor in the unit's Area of Responsibility (AOR), approximate duration of the waiver request and most likely sources of subsistence procurement. This waiver request shall be signed by the CO/OinC.
 - c. **Other Government Sources.**
 - 1) Defense Supply Center Philadelphia (DSCP) under the Prime Vendor Program.
 - 2) Defense Commissary Agencies (DECA).
 - 3) Other CGDFs (by transferring food items).
 - 4) Department of Defense (DOD) supply activities.
 - 5) Other Government dining facilities.

3. Commercial Sources.

- a. **Indefinite Delivery Contracts.** An authorized Contracting Officer and other Government contracting agencies enter into Indefinite Delivery Contracts with commercial suppliers to obtain local bakery and dairy products, fresh fruits and vegetables, seafood, and other perishable items. Indefinite Delivery Contracts are mandatory for commercial purchases in these circumstances:
 - 1) Authorized at the port or area where delivery is required.
 - 2) Requirements are at least as great as any minimum quantity stipulated in the contract.
 - 3) Vendors can deliver in time to meet operational commitments.
 - 4) The CGDF can obtain the required foods more economically under an Indefinite Delivery Contract than from a Government supply source.
- b. **Open Market.** When it is impractical to obtain foods from the sources above, purchasing in the open market is authorized. The CGDF must make purchases under competitive conditions to ensure quality procurement at the most economical prices. The FSO must justify purchases made without competition.
- c. **Government-wide Commercial Purchase Card (P-Card).** Unit shall utilize the Supply Fund-82 (SF-82) credit card for purchases under \$3000.00 to the maximum extent possible where there is no government source available. This ensures prompt payment to vendors. See Finance Center Simplified Acquisition Procedures (SAP) Handbook, COMDTINST M4200.13 (series).

Units shall have a minimum of one alternate credit card holder for food purchases.

4. Emergency Procurement.

- a. **Policy.** The Coast Guard supply system requires area, district and sector commanders, commanders of maintenance and logistics commands, and unit CO/OINCs to maintain supplies in a state of readiness capable of immediate assumption of emergency operations with the Department of Defense. The Supply Policy and Procedures Manual COMDTINST M4400.19 (series) contains guidelines for maintaining supply readiness.
- b. **Emergency Situations.** For food service operations, emergency situations are defined as an interruption/deviation of standard day-to-day food service operations resulting from catastrophic events including but not limited to, natural disasters, extended loss of power, civil unrest, etc.
- c. **Small Boat Operation Support.** The use of SF-82 funds to outfit/stock small boats is prohibited.
- d. **Funds.** Unit's may use SF-82 funds to purchase and hold for emergency use Meals Ready to Eat (MREs). MREs will be held in inventory and maintained monthly using the Provision Inventory Report (CG-4261). If the MREs exceed their shelf life, a survey must be prepared. Upon approval of the survey, the unit's AFC-30 account will be charged to reimburse the SF-82 account. U.S. Army Veterinarian can provide

extensions to the shelf-life of MREs.

- e. **Natural Disasters.** In the event MREs are used for natural disasters, the unit will receive an Extraordinary Operating Condition (EOC) for the increase in cost of the MREs. Unit CO/OINCs shall request the EOC via Coast Guard memo to Commandant (CG-1111).
 - 1) In the event of a natural disaster or emergency, CO/OINCs may authorize the use of AFC-30 funds to purchase food items when it is required to protect government property or the protection of human life. See Financial Resource Management Manual (FRMM), COMDTINST M7100.3 (series); 5.K.11.f.
 - 2) During catastrophic, disaster or emergency situations, Coast Guard Dining Facilities are authorized to subsist destitute and or emergency services personnel. These meals are furnished at Government expense. CO/OINCs shall issue a memorandum detailing the extent of the disaster or event and directly authorize the issuance of meals. FSOs shall document all issued meals on a Meal Sign-Up Sheet, CG-4901 by having the patrons sign for each meal received. All subsistence items used in natural disasters or emergencies shall be listed on Form DD-1149 and submitted with the Coast Guard Dining Facility Operating Statement, CG-2576 to FINCEN for reimbursement.
- f. **Procedure.** When normal food procurement procedures are disrupted due to a national emergency or disaster, CGDFs are authorized to transmit emergency narrative Military Standard Requisitioning and Issue Procedure (MILSTRIP) messages or telephoned requisitions to Defense Supply Center Philadelphia (DSCP), <http://www.dscp.dla.mil/subs/index.asp>

Defense Supply Center Philadelphia
700 Robbins Avenue
Philadelphia, Pa. 19111-5092

The Supply Policy and Procedures Manual noted above also contains procedures for emergency requisitioning.

D. General Purchase Instructions.

1. **Authorized Food Items.** The Federal Supply Catalog (FSC) Group 89 lists foods authorized for CGDF use. Procuring lower grades or qualities than FSC Group 89 specifies is not authorized. Protein enhanced nutrition bars are authorized for purchase for dining facilities. If purchased, they shall be listed on the dining facility menu and must be available to all hands. Cooking grade alcohol (sodium added) labeled as such by the manufacturer is authorized for purchase.
2. **Non-Authorized Items.** Items not listed on FSC Group 89 are **prohibited** for purchase using SF-82 funds. This includes but is not limited to the following:
 - a. Ergogenic food supplements,
 - b. Protein powders,
 - c. Energy enhancing drinks or powders. This includes any beverage, powder or syrup mix that claims to have energy enhancing properties such as Red Bull or Monster

- drinks,
- d. Any form of meal replacement. This includes products such as Slim Fast beverages, powders or bars,
 - e. Vitamins,
 - f. Cooking oils and shortenings containing artificial trans fats,
 - g. Products containing more than 0.5 grams of trans fats per serving.
 - h. Non-food items.
 - 1) Tobacco products
 - 2) Chewing gum
 - 3) Alcoholic beverages
 - i. General Store Items.
 - 1) Napkins
 - 2) Paper plates/cups
 - 3) CO2 for beverage dispensers
 - 4) Ice
 - 5) Charcoal
 - 6) Bottled water used for cooking or cleaning
 - 7) Emergency rations

General store items shall be purchased with AFC-30 funds and shall not be carried on the CGDF inventory. Questions regarding purchases should be directed to the respective FSAT.

3. **Restrictions.**

- a. **Competition.** Competition is fundamental in procurement to assure the Government reasonable, economical prices. Obtain the maximum competition practical for all purchases. Satisfying the competition requirements for a large purchase is just as important when making a small purchase.
- b. **Meats and Meat Products.** Meats and meat products bought for use in the continental United States must bear the U.S. Department of Agriculture (USDA) stamp or label indicating they have been “U.S. Inspected and Passed.”
- c. **Foreign Products.** Foreign fresh produce, fresh meat, and fresh dairy procured from foreign ports must be consumed before reaching the U.S. Contiguous Zone (12-mile limit). The USDA and some states may impose quarantine or other restrictive orders on foods procured in foreign ports. For foreign supply sources and waste disposal requirements, see Chapter 4 of this manual.
- d. **Seafood.** In accordance with specific quality regulations promulgated by the U.S. Department of Commerce, seafood must bear state or other regulatory authority certificate numbers indicating it was processed under proper sanitary conditions and

is certified as a safe, wholesome product.

- e. **Fresh Fruits and Vegetables.** Do not buy fruits and vegetables normally eaten raw in areas infected with cholera or fertilized with night soil (human waste). Fresh fruits and vegetables are more economical when procured in season.
 - f. **Artificial Trans Fats.** Food products that exceed 0.5 grams of artificial trans fat per serving are not authorized for purchase at units operating a Coast Guard staffed Dining Facility. Artificial trans fats, also known as partially hydrogenated oils have been associated with increased risk of heart disease and a higher risk of developing type two diabetes. To protect the long term health and operational readiness of the work force the Coast Guard has adopted evidence based recommendations made by the American Heart Association (AHA) and the Food and Drug Administration (FDA) to limit trans fat consumption to less than one percent (1%) of total calories or two grams in a 2,000 calorie diet.
 - g. **Prepared Meals.** CGDFs are not authorized to purchase entirely prepared meals from commercial sources such as restaurants or fast food establishments. CO/OINCs may authorize the purchase of meal components, (e.g., macaroni salad, coleslaw, potato salad, etc.), for special functions such as changes of command, unit picnics or emergency situations. This should be an uncommon practice for everyday food preparation at any CGDF. At no time may an entrée item be considered a meal component, (e.g., sandwiches and hamburgers). Refer questionable items to the respective FSAT.
 - h. **Beverage and Food Dispensers.** Units are not authorized to purchase, rent, or lease dispensing devices for beverages or food items using SF-82 Supply Funds. Units shall use AFC-30 operating funds to buy such dispensers or equipment. Do not contract for, purchase, or accept equipment at any expense to the Government for any dispenser that restricts its use to a particular brand of item. A unit may accept a beverage or food dispenser from a Government-negotiated contract source for that particular food brand item, (e.g., Prime Vendor Program, etc.).
4. **Milk, Milk Products, and Frozen Desserts.**
- a. **General.** CGDFs are required to buy milk, milk products, and frozen desserts only from approved sources. District commanders will provide a list of approved sources to all units, including headquarters units, located in their district's geographic limits.
 - b. **Definitions.**
 - 1) **Milk and Milk Products.** This category includes fluid whole, flavored, skim, reconstituted, and shelf-stable (UHT) milk; buttermilk; milk beverages; cream; cheese, tofu, and cheese products; and cream-style yogurt.
 - 2) **Frozen Desserts.** This category includes ice cream, frozen custard and yogurt, ice milk, sherbet, and similar products.
 - c. **District Commanders' Action.**
 - 1) **Determining Approved Sources.** U.S. Army Veterinary Services furnishes district commanders a current list of approved sources of milk, milk products, and

frozen desserts. This list may be obtained from the Army Veterinary Services website, <http://vets.amedd.army.mil/vetcom/>.

- 2) **Procedure.** To ensure sanitary supervision of milk, milk products, and frozen dessert sources, district commanders must:
 - a) Maintain liaison with Army Veterinary Services within or nearest to their district's geographic limits.
 - b) On receiving the approved source list, issue applicable portions to district and headquarters CGDFs within the district.
 - c) If awarding a term contract to a supplier not included on the current approved source list, send a copy of the contract and a request for inspection to the appropriate Veterinary Inspection Office.
 - d) If evidence exists supply sources are unsatisfactory, ensure Army Veterinary Services provides sanitary supervision without charge. If the Veterinary Services Inspection Office must incur travel and per diem costs to provide such services, request instructions from Commandant (CG-1111).
5. **Specifications.** FSC Group 89 provides specifications and interim purchase descriptions for food items. These specifications and descriptions are required when practical in preparing Indefinite Delivery Contracts for domestic use and other procurement actions.
6. **Foodborne Disease Endemic Areas.** The CO is responsible for researching and assessing any threats to the food supply in an area of deployment. The CO shall communicate any and all threats and risks to the FSO prior to the purchase of subsistence items in a foreign port. More information may be found on the Food Service Portal under the tab "FSAT Pacific and Atlantic, Preventative Medicine Briefs for Oconus Deployments."
7. **Soft Drinks.** Liquid beverage bases (syrups), bottled or canned soft drinks obtained from Government or commercial supply sources are authorized as long as those beverages are on the weekly menu.
8. **Water.** CO/OINCs may authorize purchases of bottled spring water, carbonated flavored waters, etc., in individual serving-sized bottles up to one liter only, as beverage items listed on the weekly menu. **These beverage items shall only be issued at meal times.** Refer questionable cases to Commandant (CG-1111).
9. **Rebate Checks, Coupons, Surcharges, and State and Local Taxes.**
 - a. **Rebates.** Do not use vendors' rebate checks, gift certificates, or other compensation as a competitive consideration in establishing commercial supply sources. Send redeemable certificates accumulated due to purchases to the designated Sale of Meals Lock-box (separately from collections, resulting from CGDF cash sales) with a transmittal letter, explaining the rebate. If a rebate check is received as a result of an overpayment, the check should be forwarded to the designated Sale of Meals Lock-box with a transmittal letter explaining the overpayment. Units should not recognize gains resulting from rebates. The FSO shall not document (acknowledge) rebate collections on the Coast Guard Dining Facility Operating Statement (CGDFOS), CG-2576, line 34. The address for rebates is:

United States Coast Guard
P.O. Box 70969
Charlotte, NC 28272-0969

Cite customer account number 3SFREBATES. Rebates shall be transmitted to the lockbox separately from sale of meal collections.

- b. **Coupons.** Coupons may be utilized by Coast Guard dining facilities. The actual price of the item minus the coupon amount will be the cost carried to the stock cards.
- c. **Commissary and DSCP Prime Vendor Surcharges.** Purchases from Defense Commissary Agencies (DECA) may include a surcharge, a fixed percentage of the purchase, which may be shown as a separate charge on the purchase order or delivery receipt. When posting the items' price in the ledger or stock cards, you may add the surcharge to the items' unit price. If the CGDF elects not to incorporate the surcharge in the cost of the food items, the surcharge may be deducted from the inventory on the Provision Inventory Control Record, CG-3469, and documented on an Adjustment Form, CG-3114 maintained in the unit monthly file. Gas surcharges shall be documented on a CG-3114 **and not claimed in block G.**
- d. **State and Local Taxes.** Generally items purchased for the Coast Guard's exclusive use are exempt from state and local taxes. Make small purchases exclusive of state and local taxes unless otherwise directed. When the vendor requires tax exemption certificates or refuses to sell exclusive of state and local taxes, notify Commandant (CG-094).

E. Documenting Procurement.

1. **General.** Documentation requirements for subsistence procurement are identical to those in the Simplified Acquisition Procedures Handbook (SAP), COMDTINST M4200.13 (series), Coast Guard Acquisition Procedures (CGAP), COMDTINST M4200.19 (series), and Coast Guard Finance Center Standard Operating Procedures, FINCENSTFINST M7000.1 (series). Maintain a complete file of each procurement action for pricing information to substantiate entries on the stock records and the CGDF Operating Statement, CG-2576.
2. **Chargeable Fund.** Charge food service procurements to the SF-82 account. The FSO is required to do a procurement request in advance of purchases. This shall be done quarterly by costing out the menu and putting the total on the request. A copy of the procurement request will be kept in the monthly file on top of all receipts.

F. Settling Accounts.

1. **Responsibility.** The FSO is responsible for obtaining and submitting all required documents to settle accounts.
2. **Vessel Leaving Port.** The FSO must obtain and process purchase invoices before departure.
3. **Certification.** A Sample certification stamp is shown below. All invoices shall be stamped and signed by the FSO or designee.

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

SIGNATURE

DATE

G. Purchasing Subsistence Items for Cash.

1. **Scope.** Units without cash disbursing facilities may find it necessary to purchase food service items for cash when scheduled for deployment where credit purchases may not be feasible. If cash purchases will be necessary, follow these procedures:
 - a. **Request.** A letter shall be sent to FINCEN (CL) requesting the designation of a unit member as a Class A (Limited) cashier. The letter shall include an estimate of the dollar amount that will be needed to purchase food service items during deployment. Follow the instructions listed in the Certifying and Disbursing Manual, COMDTINST M7210.1 (series).
 - b. **Amount Needed.** To find the dollar amount needed, estimate the quantity and cost of food service items that will need replenishing during deployment.
 - c. **Foreign Purchases.** Allow for any difference in the valuation of foreign currency used for purchases. See the Certifying and Disbursing Manual, COMDTINST M7210.1 (series).
2. **Emergency Cash Disbursements.** For Emergency Cash Disbursements for subsistence items up to \$500 from the Imprest Fund, follow the instructions in the Certifying and Disbursing Manual, COMDTINST M7210.1 (series). Using Imprest funds to purchase food service items from commissaries is prohibited.

CHAPTER 4. RECEIPTS.

A. Anticipating Receipts.

1. **General.** Anticipate receiving food items by noting delivery dates on requisitions or order shipment notices. Before physically receiving food items, the Jack-of-the-Dust (JOD) must notify the FSO to ensure he/she can inspect goods upon receipt and adequate storage space is available. The Executive Officer (XO) must detail working parties as necessary to unload deliveries.
2. **Using Space Efficiently.** Using storage space efficiently requires careful planning before receiving food items, a thorough knowledge of all storage spaces (including cubic capacity and weight limitations), and proper supervision of storage operations. The physical arrangement of storage spaces varies by unit type and class. Storage plans must ensure optimum use of available storage capacity, easy access, and orderly arrangement to facilitate issue and inventory, along with food item security and safety. ***Do NOT store hazardous materials in the same space.***
3. **Precautions.** Fresh and frozen items are vulnerable to deterioration or defrosting during shipment; store them first. In hot weather, it is advisable to receive meats in the early morning or after nightfall. In freezing or very hot weather, handle fresh fruits and vegetables with extreme care to prevent freezing or drying out. Take adequate precautions during receiving and storage operations to prevent pilferage. Ensure damage and loss of food items due to spoilage, breakage, or other storage hazards are kept to a minimum. Properly inspecting food items on receipt and maintaining clean, safe storage areas are essential in keeping food of good quality and safe. Give special attention to securing storage spaces afloat to prevent goods from shifting in heavy seas; metal grates and nylon webs are ideal tools for this purpose.

B. Delivery Documents.

1. **General.** The FSO must check delivery documents, requisitions, orders, and invoices for accuracy; match and file them with order or requisition copies; and safeguard all documents showing receipt of food items until he or she can enter them on the stock records, prepare a Coast Guard Dining Facility Operating Statement, CG-2576, and settle purchase accounts.
2. **Unpriced Invoices.** If food items arrive without invoices or unpriced invoices, the FSO should prepare a dummy invoice. Price food items at the last recorded price shown on the stock record unless pricing information is available from a term contract, bulletin, standard price list, etc. When the priced invoice for the items arrives, the FSO should check the priced invoice to find out if the invoice unit price, rounded to the nearest cent, is different from the dummy invoice price. If it is, the FSO should approve paying an average price between the dummy and invoiced prices and cross-reference the dummy to the priced invoice. Enter the price difference on an Inventory Adjustment Form, CG-3114, and the Coast Guard Dining Facility Operating Statement, CG-2576 (if completed), according to the instructions in Chapter 8 of this manual.

3. Erroneous Government Invoices.

- a. The unit absorbs receipt invoices with known errors amounting to \$5.00 or less in the cost of issues to the CGDF unless the issuing activity sends a corrected invoice. Document the error on an Inventory Adjustment Form, CG-3114; it is not necessary to adjust either the purchase column of the Provision Inventory Control Record, CG-3469, or Block G of the CGDFOS, CG-2576.
- b. If a Government invoice has an error greater than \$5.00, the FSO must:
 - 1) Write a letter to the issuing activity requesting a corrected invoice.
 - 2) Correct in the margins of the invoice without obliterating the erroneous figures on the invoice.
 - 3) Immediately correct the erroneous invoice on the control records and post the correct amount.
 - 4) Attach a memorandum, handwritten is acceptable, explaining the nature of the error.
 - 5) Attach a copy of the erroneous invoice, the explanatory memorandum, and a copy of the letter requesting a corrected invoice to the CGDFOS, CG-2576 to which it pertains.

4. Erroneous Commercial Invoices.

CGDFs must not accept erroneous commercial invoices. Invoices should be checked for accuracy when the delivery is made. If mistakes are made, they shall be corrected on the spot with both parties signing the invoice.

5. **Short or Damaged Shipments on Government Bills of Lading, SF-1103.** If a shipment is short or damaged on delivery, immediately note the shortages and/or damage on "Report of Loss, Damage, or Shrinkage (ROD)" on the reverse of the original Government Bill of Lading (GBL). Submit a copy of the "Report of Loss, Damage, or Shrinkage" with a Report of Survey, CG-5269, prepared to account for the shortage or damage to the FINCEN for action.

C. Inspecting Subsistence Items.

1. **Responsibility.** The FSO must carefully and critically inspect all food items the CGDF receives. Medical department members are authorized to perform or assist in this function.
2. **Scope of Inspection.** The inspection program must follow procedures in the Food Service Sanitation Manual, COMDTINST M6240.4 (series), to ensure the goods conform to specifications, purchase descriptions, and packaging.
3. **Procedure.** When receiving food items, the FSO or another qualified person the commanding officer (CO) designates must inspect them before signing the delivery documents. The delivery driver must furnish receipts to the person designated to receive stores for the quantities actually received. The inspector must reject any item if doubt exists as to its fitness for human consumption.

D. Contractor Receipts.

1. **General.** The FSO must inspect food items received from contractors to be sure they comply with contract or purchase order provisions.
2. **Violations of the Federal Food, Drug, and Cosmetic Act.** Under Federal jurisdiction the Food and Drug Administration (FDA) is charged with preventing the sale of adulterated or misbranded foods, drugs, and cosmetics. If the FSO suspects food items violate the Federal Food, Drug, and Cosmetic Act (52 Stat. 1040; 21 USC 301), he or she must notify the nearest Food and Drug Administration Office. If an FDA inspector requires samples of food items for testing, the FSO must obtain a receipt for the samples and note the dollar value of the samples found unfit for human consumption by survey. See Chapter 6 of this manual, "Boards of Surveys," and the Food Service Sanitation Manual, COMDTINST M6240.4 (series), Chapter 2, "Food Care."
3. **Deviations from Contract Terms.** Deviations from a contract or purchase order's terms and conditions are not permitted. The FSO must not accept overages from vendors unless the contract or purchase orders so provides. If the need to replenish is urgent, the FSO may accept substitutions of the same or better quality offered at reasonable prices and must modify the contract or purchase order to document accepting the substitutes.
4. **Rejections.** The FSO must promptly reject food items that do not conform to specifications. If a contract is involved, the FSO must report in writing to the Contracting Officer a contractor's unsatisfactory performance.

E. Receipts from Government Sources.

1. **Accepting Net Weights.** Government sources issue food items in standard packages with net weights and measurements marked and certified on the packages. If the packages are intact when received, the FSO may accept them at their marked net weight.
2. **Accepting Average Weights.** If a Government supply activity issues dry food items on an average-case weight basis, the FSO may accept delivery documents according to the average case weights published in Federal Supply Catalog (FSC) Group 89. Carefully record subsequent issues, sales, and transfers of food items received on an average case-weight basis to prevent variances between the quantities actually remaining on hand and those shown on the stock records.
3. **Perishables.** The FSO must inspect fresh and frozen food items obtained from Government sources on receipt and generally can resolve disposition on delivery of "off condition" items with the issuing activity. However, he or she must carefully consider deliveries involving transfer of perishables at sea, during air drops, and after transport by open truck or small craft over long distances in extreme temperature, etc. In these cases, perishables defrosted or otherwise "off-condition" on receipt must be used promptly to avoid further deterioration. If the food item is hazardous or found unfit for human consumption, the FSO must dispose of it promptly in a manner that prevents pilferage or use by another human or animal, preferably at sea or in secured hazardous material containers. See Chapter 6, "Inventory Adjustments and Boards of Surveys."

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

1. **Procuring from Government Sources.** USDA inspectors inspect food items procured from Government supply activities before their delivery to the requisitioning activity. Supply activities receiving requisitions for large quantities of food items commonly arrange for contractors to deliver them directly to the requisitioning unit. The supply activity then arranges inspection, which the USDA performs either at the contractor's plant or at the unit when the shipment arrives. These inspections normally do not require Coast Guard reimbursement.
2. **Procuring from Commercial Sources.** Under most circumstances, experienced FSOs are qualified to perform the required destination inspection services when buying from commercial sources. However, if specific purchases' size and complexity are beyond the local FSO's capability, the FSO may obtain inspection and grading services from the USDA on a reimbursable basis. To attest to the validity of the charges, the CGDF receiving the services must certify the inspection or grading service report the USDA inspector prepares. The request to USDA must include the name and address of the Coast Guard unit receiving the services and the unit preparing the Voucher for Transfers Between Appropriations and/or Funds, SF-1080. The unit receiving the inspection or grading services must support the SF-1080 by signing a copy of the report or certificate. Submit a copy of each request for USDA inspection or grading to FINCEN (OGR). Inspection and grading services are not charged to the CGDF's ration allowances.

G. Sources of Subsistence Items Procured from Foreign Countries.

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

- b. Combat Logistics Force Ships or other supply activity.
 - c. DSCP Prime Vendor Contractor.
 - d. Transfers from other military services and U.S. Government departments.
3. **Other Sources.** When authorized food items cannot be obtained through the primary supply sources listed in paragraph G.2, above, at its discretion a command may obtain temporary food service support from foreign sources. If food service support from other than a primary source is continually required, the command must obtain approval from the operational commander. When CGDFs afloat purchase foreign origin meats from the sources listed in paragraph G.2, above, they must take on board only the quantities they will consume completely before arriving in home port. The FSO shall survey all remaining quantities of such foreign-origin meats and dispose of them at sea before entering the Contiguous Zone. Units requiring food service support from the sources described in paragraph G.2, above, may contact their respective FSAT for information on them.
 4. **Procedure.** The FSO will use a Logistics Request (LOGREQ) message in the Hotel section to purchase foreign-origin meat, fish, poultry, and dairy products in emergencies only or if foreign sources are the only available source. The unit shall request the nearest U.S. Defense Attaché office to provide a list of recommended foreign sources of food items. From these sources purchase only those food items necessary. On receipt, the command medical representative must inspect foreign origin food items for fitness for human consumption.

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

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

1. **Disposal at Sea.** The CO must dispose of all wet garbage from the cutter's CGDF, sculleries, wardroom, and cabin messes, regardless of source, at sea before entering the Contiguous Zone. Do not discharge plastic bags, **any type of cooking oil** or other polluting substances overboard when disposing of wet garbage.
2. **Disposal within Contiguous Zone.** Use these methods to dispose of any cutter's CGDF garbage generated during foreign travel and not yet purged, regardless of source, within the Contiguous Zone.
 - a. By steam or other heat source sterilize to an internal temperature of 212° F. (100 C.) for 30 minutes in a USDA Animal and Plant Health Inspection Service (APHIS) approved shore cooker or sterilizer and then bury in a landfill, or
 - b. Incinerate in an APHIS-approved incinerator, or
 - c. Before a Coast Guard cutter that has visited any foreign port except Canada returns to any U.S. continental, territorial, or offshore port, the cutter shall request by LOGREQ message a U.S. Department of Agriculture (USDA) Plant Protection and Quarantine (PPQ) Program Inspector to meet the cutter on its arrival. The FSO will inform the boarding PPQ inspector(s) of the cutter's itinerary since the foreign port visit and what foreign purchases were made. The PPQ inspector(s) will inspect all food

- storage, preparation, and serving areas. If the inspectors find no foreign fresh produce, fresh meat, or fresh dairy aboard the cutter, the FSO needs to remove for disposal only the initial accumulation of wet garbage at docking and any generated during the first 24 hours thereafter, including any material that has been in contact with it, as specified in paragraph H.1 of this chapter. The USDA will not further restrict disposing of subsequently generated garbage. CO/OINCs shall request the PPQ inspector(s) to note the cutter has met these requirements on PPQ Form 288. The FSO retains this form as proof until issued the next one.
- d. If evidence indicates restricted plant or animal material is aboard, the FSO must handle all garbage generated while the cutter is in port and subsequent U.S. ports according to USDA regulatory requirements until foreign stores are fully purged and the next 24 hours' garbage is legally discharged.
 - e. The USDA has determined dry trash maintained separate and apart from wet garbage aboard cutters may be put into any disposal system available unless evidence indicates it has been contaminated by intermingling or contact with prohibited produce, meat, dairy products, or their wrappers and/or containers. If so, the garbage regulation requirements for disposition outlined in paragraph H.1 of this chapter shall apply.
3. **Holding Garbage.** The PPQ inspector may permit a cutter to hold garbage aboard until it moves to another port if proper handling and disposal equipment is not available at the first port of arrival. However, such material will have to be safeguarded aboard in covered, leak-proof containers. In these cases, the PPQ office at the first port will notify the PPQ inspector at the subsequent port, who will board the cutter on arrival for garbage handling surveillance purposes.
 4. **Penalties.** Coast Guard cutters' COs shall adhere to the highest standard of sanitation and comply with the PPQ inspector's garbage disposal requirements. USDA inspector(s) may fine the Coast Guard for failing to meet these requirements.
 5. **Voyage Outside Territorial Limits and Return.** Once a satisfactory PPQ inspection has been completed, garbage off-loaded, and a PPQ 288 completed and provided for presentation at future ports, cutters moving coastwise between ports within the continental U.S., including Alaska, and not visiting any foreign country except Canada, are not subject to the garbage requirements, even though the cutter may have sailed outside U.S. territorial limits during its voyage; see paragraph G.1 of this chapter.

CHAPTER 5. INVENTORY MANAGEMENT AND CONTROL.

A. Inventory.

1. **Purpose.** Maintaining and properly controlling an inventory ensures a Coast Guard Dining Facility (CGDF) has sufficient quantities of food items to meet normal requirements and emergencies.
2. **Controls.** Effective inventory control entails accurately determining requirements, constantly supervising stock levels, properly receiving and expending food items. Most inventory discrepancies result from bulk issues of dairy, produce and baked goods; inadequate quantity checks of receipts; clerical errors in recording breakouts and posting transactions; inventory estimates; and pilferage. Expect minor losses from shrinkage, breakage, and spoilage. However, it is important the Food Service Officer (FSO) knows the reasons for these discrepancies to prevent potential future losses. Securely store food items pending authorized expenditure.
3. **Controlling Food Items During Shipyard/Dockside Availability.**
 - a. **General.** Secure spaces and food items to prevent pilferage or damage during vessels' disestablishment.
 - b. **Perishables.** When scheduling major overhauls of refrigeration systems during shipyard or dockside availability, units should make every effort to deplete their perishable inventories beforehand. Reduce quantities of perishable food items by these methods:
 - 1) Transfer to other CGDFs.
 - 2) Store ashore in Government refrigerated storage facilities.
 - 3) Rent commercial refrigerated storage space if Government storage facilities are not available.
 - c. **Semi-perishables.** Most shipyard availabilities do not require removing semi-perishable food items. If repair to a particular storage compartment is required, temporarily shift semi-perishables to another storage compartment or assign responsible watches to guard against pilferage and damage while repairs are in progress. If required, contact the contracting officer (KO) to procure temporary storage for semi-perishable foods.
 - d. **Inventory and Supervision.** Transferring food items from a ship to temporary storage ashore and subsequent reloading requires the FSO to physically inventory and supervise the operation. Reload using the first in-first out (FIFO) rule.

B. Perpetual Inventory Control.

1. **General.** The CGDF's normal inventory system is the Perpetual Inventory Control System, and shall be utilized when the following applies:
 - a. Quantity controls of food items are required to support a large number of personnel and units on extended deployments.
 - b. Selling, transferring or issuing food items are authorized.

- c. Both quantity and monetary control procedures are necessary to provide adequate control of the inventory.
2. **Procedure.** The Perpetual Inventory Control System simplifies replenishing expended food items and provides a continuous check of the available inventory's quantity and monetary value by entering all purchases to and expenditures from the daily inventory.
3. **Quantity (Stock) Control Records.**
 - a. **Standard Stock Cards.** Maintain Provision Ledger, CG-4246, in a suitable electronic version (NAVSUP-766) for all food items to record the quantity of day-to-day receipts and expenditures; see Chapter 8 of this manual. Fill in captions and column entries to show the food item name, stock number, unit of issue, high and low limits and average unit price; see Figure 5-1. In CG-4246's "Other" column post other pertinent data, (e.g., usage, sales frequency and approved surveys). At the end of the month, record quantities on hand in the "Balance" column opposite the month's final day or transaction. If taking a complete physical inventory, enter a separate dated line entry to record the actual quantity inventoried regardless of the previous entry. If the perpetual and actual inventory quantities are not the same amount, act promptly to determine the cause of the difference. Correct and prevent further differences immediately.
 - b. **Optional Stock Card Procedures.** The FSO must follow posting procedures when using the optional cards. Provided they contain identical information to the Provision Ledger, CG-4246, an FSO may use Stock Record Cards, (NAVSUP-766); Stock Record Card Inserts, (NAVSUP-768-1C); or locally generated cards in lieu of CG-4246 in these conditions:
 - 1) Numerous food sales and transfers require recording the receiving CGDF's unit name or document number, etc.
 - 2) The CGDF is equipped with a suitable electronic inventory control system.
4. **Monetary Control.** The Provision Inventory Control Record, CG-3469, is a monetary control record maintained to summarize the total dollar value of the available inventory at the end of each day's transactions; see Chapter 8 of this manual. The FSO must open a new Provision Inventory Control Record, CG-3469 at the beginning of each month. The new record's beginning inventory is the value of the ending inventory reported on the previous month's Coast Guard Dining Facility Operating Statement, (CG-2576), line 8; record the beginning inventory in the "Balance" column on the "Brought Forward (B/F)" line. The FSO must review any differences between the total monetary value of the available inventory recorded on the Provision Inventory Control Record, CG-3469 on the last day of the month and the total monetary value of the actual ending physical inventory. Record entries for which there are no captioned columns in the "Other" column. At month-end, total each column using the check-and-balance procedure. The FSO must review the Provision Inventory Control Record, CG-3469 and file it with the monthly Coast Guard Dining Facility Operating Statement file.
5. **Price Changes.** A price change occurs when a unit receives a food item at a higher or lower price than the comparable item already recorded on the inventory. Use price averaging when price changes occur. All price averaging paperwork will be filed on the

right side of the unit's monthly folder. After double-checking all extensions on the delivery invoice for accuracy, determine the average price by using this procedure: on the reverse of the receipt or on a sheet of paper attached to the receipt:

6. **Price Averaging Procedure.** See Figure 5-1 below.

Figure 5-1

PRICE AVERAGING PROCEDURE					
Status	Number of Units	Unit Price		Total	
On Hand	32 cans	@	\$0.75	=	\$ 24.00
Received	100 cans		\$0.84	=	\$ 84.00
Total Units on Hand	132 cans			=	\$108.00
Total Value \$108.00 divided by 132 (total number of cans equals new unit price)					\$.82

The Average Price is \$108.00 divided by 132 cans, equaling \$0.818 or \$0.82. Post this price to the Provision Ledger, CG-4246. Compute the average price by dividing total units on hand into the total price using the third decimal place as the standard rounding "5 or more round-up rule." The third decimal place affects the unit cent price. For example, if the unit price before rounding was \$0.818, the new unit price is \$0.82 per can. If the unit price before rounding was \$0.814, the new unit price is \$0.81 per can. Base all price averaging on the unit issue posted on the ledger card.

7. **Expenditures.** The CO/OINC must authorize all expenditures from the food inventory. The FSO must review and endorse expenditure documents before the end of the first working day after the transaction.

C. Purchase vs. Allowances Inventory Control System.

1. **General.** CGDFs in these circumstances shall use this inventory system when:
 - a. The CGDF normally does not sell individually, unprepared food items from the unit inventory.
 - b. The CGDF only rarely issues food items on a reimbursable basis or transfers them to other units except under emergency conditions.
 - c. The CGDF can maintain effective monetary control of food items with a complete physical inventory at the end of each month and adequate physical security.
2. **Purchases vs. Allowances.** CGDFs with two or less food service personnel may use this system. It is a monetary-controlled process which requires the CGDF to maintain procurement levels based on anticipated allowances for the period. Under this system, the CGDF's daily operating allowance depends on maintaining a low inventory, rarely exceeding a week, with the approved menu serving as a check against both purchases and consumption. To convert meal sales using the Ration Memorandum, CG-3123, see Chapter 8 of this manual.
 - a. **Daily Expenditures.** Daily expenditures are not itemized. Instead, the value of the day's purchases is entered directly in the Daily Ration Cost Record, CG-3471's

column 8; see Chapter 8 of this manual. Purchases exceeding the period's anticipated allowances will appear in the ending inventory.

- b. **Pricing Record.** Food service personnel must write the price of the item on the individual item purchased, (e.g., cans, box, etc.). The price of individual items is then recorded to the Provision Inventory Report, CG-4261 when the physical inventory is completed at the end of the accounting period. When there are different prices on items that are the same, they shall all be recorded on the Provision Inventory Report, CG-4261 separately.
 - c. **Meal Sales.** To convert daily meal sales to ration value, use the Ration Memorandum, CG-3123, to document daily meal sales, see Chapter 8 of this manual.
 - d. **Daily Ration Cost Record, CG-3471.** Maintain CG-3471 properly; see Chapter 8 of this manual.
3. **Documenting Expenditures.** CGDFs using the Purchases vs. Allowances System (PVA) normally do not itemize issues to the CGDF. Selling or transferring food items is not authorized except under emergency, non-recurring circumstances. Chapter 6 of this manual lists the procedures for survey requests or when emergency expenditures are authorized.

D. Inventory Procedures.

1. **Responsibility and Supervision.**
 - a. The FSO is responsible for the continuing accuracy of inventory balances and must be physically present when taking physical inventories. Physical inventories shall be performed at the end of each calendar month for both the perpetual and PVA inventory systems.
 - b. When formally relieving the FSO, the incoming and outgoing FSO must take an inventory in accordance with chapter 2, paragraph C.4.c of this manual.
2. **Inventory Requirements.** All CGDFs are required to support their operation's financial condition with a complete physical inventory performed monthly. Physical inventories must be completed by, or under the direction of, the FSO and documented on the Provision Inventory Report, CG-4261; see Chapter 8 of this manual. A "physical" inventory entails counting each individual food item in unbroken units (pounds, cans, etc.), including all unconsumed food items previously issued to the CGDF. The FSO must reconcile all quantity and monetary control records to reflect the reported physical inventory. At other times the FSO may take inventory from the stock records, which are "book" inventories, see paragraph 5.d.4 which follows. If needed to maintain closer control, the FSO may hold additional physical inventories during the month or quarter. To verify inventory levels posted on the stock records, hold periodic "spot" inventories of fast-moving or expensive food items. A "book" or "spot" inventory is an inventory other than a complete physical inventory. See Figure 5-2 for occasions requiring inventory.

Figure 5-2

OCCASIONS REQUIRING INVENTORY

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

3. **Preparing for a Physical Inventory.** The FSO must ensure all receipt and expenditure documents are posted to the applicable control records. The FSO will also take any action necessary to ensure no food sales, transfers or issues occur during the inventory, except in an emergency. The JOD must arrange the inventory stock to facilitate counting prior to loading inventory.
4. **Postponing an Inventory.** It may be impractical to take a physical inventory on the prescribed "due" date while underway because of rough seas, inaccessibility to areas stowed compactly for an extended patrol, rescue operations, etc. Under these conditions, the CO shall write a memorandum to authorize the FSO to conduct a "book" inventory from the stock records. The FSO must retain this authorization to postpone a physical inventory in the CGDF files and then take a physical inventory as soon as conditions permit. If the FSO knows in advance it will not be possible to meet a required inventory date, a physical inventory immediately preceding the end of the month will meet this requirement.

E. Annual Verification Audit.

1. **Audit Purpose.** It is essential to annually and independently verify the CGDF inventory to confirm its true value. The annual audit shall be performed according to these procedures:
 - a. Taking a complete physical inventory.
 - b. Confirming unit prices and total value.
 - c. Testing the accuracy of internal control records.
 - d. Ensuring Coast Guard payment to vendors is up to date.
 - e. Ensuring adherence to the security of Government funds collected from meal and store sales.
2. **Annual Audit Requirement.** United States Coast Guard Regulations Manual, COMDTINST M5000.3 (series), Paragraph 4-1-18D, requires a CO/OINC to designate one or more commissioned officer(s) and/or chief petty officer(s) not in the FS chain of command to verify the CGDF operation once during the year. A maximum of 12 months may elapse between required annual audits. An FSO may not serve as a member of the audit board or participate in counting, recording, or reconciling the inventory. Proper authority in the chain of command must provide the appropriate number of commissioned officers and/or chief petty officers to audit CGDFs in their area or district for units having only one officer or an OINC. The CO/OINC may perform an audit more than once in a

year if proper authority in the chain of command so requests. Chapter 8 of this manual contains audit documentation and reporting procedures.

3. **Testing Internal Control Records' Accuracy.** To determine the accuracy of internal control records, compare the Daily Ration Cost Record, CG-3471, with the Coast Guard Dining Facility Operating Statement, CG-2576. Price changes during the recording period generally account for minor differences.
 - a. **Testing the Perpetual Inventory Control System.** The difference between the Daily Ration Cost Record, CG-3471's ending balance, column 11, and the CGDFOS, CG-2576's line 26 is usually the same as that between CG-2576's line 8 and the Provision Inventory Control Record, CG-3469, ending balance. Any difference greater than 5 percent (5%) requires further analysis or investigation to eliminate or reduce discrepancies; see Figure 5-3 below. To resolve the difference, auditors may compare the summary Daily Ration Memorandum, CG-3123, number of rations claimed with the Daily Ration Cost Record, CG-3471, rations credited. Other differences may reflect incorrect price recording, over or under-issue (excess or too few food items accumulated in galley spaces), unrecorded issues, and reconciling ledger card quantities with the physical inventory.

Figure 5-3

PERPETUAL INVENTORY CONTROL SYSTEM TESTING PROCEDURE

CG-2576	Line 26	\$267.85
CG-3471	Ending Balance, Column 11	-\$265.30
	Difference	\$2.55
CG-2576	Line 8	\$5,364.14
CG-3469	Ending Balance	-\$5,361.68
	Difference	\$2.46

If there is a difference:

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

$$\$2.46 / \$2.55 = .9647 \text{ or } 96.47\%$$

- 2) Subtract that percentage from 100%.

$$100.00\%$$

$$\underline{-96.47\%}$$

$$3.53\% = \text{difference}$$

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

- b. **Testing the Purchases vs. Allowances System.** Start with the beginning surplus. From the previous month's CG-2576, bring forward Line 26. From that figure subtract the ending balance in CG-3471, Column 11. Save that figure as the first result. Then subtract the ending inventory, Line 8 of the CG-2576, from the

beginning inventory, Line 1 of the CG-2576. That figure is the second result. Add the first and second results. The resulting sum should equal CG-2576, Line 24. If it does not, look for errors in math, purchase postings, and figures transposed to the CG-3471. See Figure 5-4 below.

Figure 5-4

PURCHASES VS. ALLOWANCES TESTING PROCEDURE

CG-3471	Ending Balance, Column 11	\$ 250.00
CG-3471	Beginning Balance, Column 11	- \$ 100.00
	First Result	\$ 150.00
CG-2576	Line 8, Ending Inventory	\$ 550.00
CG-2576	Line 1, Beginning Inventory	- \$ 800.00
Second Result: CG-2576 Line 24 should equal		\$(250.00)
First Result		\$ 150.00
Second Result		+ \$(250.00)
CG-2576, Line 24		\$(100.00)

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

CHAPTER 6. EXPENDITURES

A. Coast Guard Dining Facility (CGDF) Expenditures.

1. **Scope.** A CGDF should charge all food items it purchases to the Supply Fund (SF), Supply Account 82, and receive them as food inventory until expended.
2. **Responsibility.** The CO/OINC is ultimately responsible for all inventory expenditures. The FSO is directly responsible to the CO/OINC for accurate, complete expenditure documents.
3. **Types of Authorized Expenditures.** These terms describe inventory expenditures:
 - a. **Issues.** Food items expended to the unit's CGDF.
 - b. **Reimbursable Issues.** Food items expended subject to billing and reimbursement from another Government agency or Coast Guard appropriation, (e.g., destitute persons, migrant interdiction operations (MIO), etc.).
 - c. **Sales.** Sale of food items for cash or credit.
 - d. **Transfer.** Expenditure of food items to another CGDF.
 - e. **Inventory Adjustments.** Expenditure of food items found either unfit for consumption or otherwise unavailable.

B. CGDF Issues.

1. **General.** Issuing food items to a CGDF requires careful supervision to prevent excessive usage, inaccurate recording and pilferage. Do not charge food items exceeding the maximum accumulated allowance from the inventory. It is essential to record issues accurately to provide correct inventory balances on the stock records and reflect the CGDF's correct financial status. Use scales to weigh food items such as meat, produce, flour, coffee, sugar, etc., if issuing them in broken, (i.e., less than full), packages or containers. Using scales may be impractical onboard a cutter while underway. The FSO must make all CGDF issues according to the approved menu.
2. **Menu.** The FSO should review the kinds and quantities of food items on hand. The senior Food Service Specialist (FS) then uses NAVSUP-1080 or a locally developed form to prepare the weekly menu, specifying each item with descriptive terms. The FSO then determines the weekly menu's estimated cost and compares it to the estimated ration allowance for the week to avoid over-expenditures.
 - a. **Planning.** In planning and determining the quantities of food items to issue, the starting points are the number of personnel expected to be fed and acceptability of the menu items; see the Food Service Second Class Course, Food Preparation, Three Week Cycle Menus & Load Guides, U. S. Coast Guard Pamphlet No. (8/03). A convenient planning aid is the Food Preparation Worksheet, NAVSUP-1090, which the senior FS uses to provide other personnel with written instructions for daily food preparation, service, conservation and other factors pertinent to the menu. Proper planning results in food prepared and served at its best in accurate quantities by an efficient galley staff.

5. **Documentation.**

- a. **Perpetual Inventory Control System.** CGDFs using the Perpetual Inventory Control System must itemize all food items received on the Issue/Sales Slip, CG-2581; see Chapter 8 of this manual. In this system the Jack-of-the-Dust (JOD) performs these functions: extends all issues by unit of issue, (e.g., box, can, pound, etc.); multiplies them by unit price to the next whole cent; returns whole unit items issued and not actually consumed to the inventory; adjusts necessary paperwork accordingly; and properly documents the Issue/Sales Slip, CG-2581 to reflect returns to the inventory and the consumed food items' actual value.
 - b. **Purchases vs. Allowances.** Small CGDFs using the Purchase vs. Allowances (PVA) inventory system must schedule procurement to coincide as closely as practical with the approved menu.
6. **Verifying Food Item Issues.** The FSO needs receiving invoices or delivery tickets to document issues to the CGDF. Accordingly, he or she must retain these documents in a separate file and include them with the other CGDF records at the end of the month.

C. **Selling Subsistence Items.**

1. **Cash or Credit Sale of Subsistence Items.** The unit CO/OINC may authorize selling food items to:
 - a. **Authorized Purchasers.** Coast Guard Exchange System (CGES) clubs, messes and grocery sections except surplus and donated dairy products.
 - b. **Open Messes.** Other U.S. Armed Forces' open messes.
 - c. **Coffee Messes.** Authorized coffee messes (coffee mess-related items only).
 - d. **Morale Committees.** Morale committee fund officers for authorized Coast Guard morale functions.
 - e. **Extraordinary expense fund administrators.** For official Coast Guard functions.
 - f. **Isolated or Remote OUTCONUS Unit CGDFs.** Units may sell food to Coast Guard military members, their dependents when residing with their sponsor, and Coast Guard civilian employees at isolated or remote units outside the United States. Area, district and sector commanders; commanders of maintenance and logistics commands; and unit CO/OINCs may authorize these sales overseas when commissary stores, CGES grocery sections or other private sector grocery stores are not available within a reasonable distance.
2. **Procedure.** Document food sales on the original CG-2581. The selling CGDF's FSO must furnish a priced copy of the CG-2581 to the purchasing activity and file the original document; see Chapter 8 of this manual.
3. **Collection.** The FSO or designee must furnish receipts to each purchaser when collecting sale proceeds. In a one-time sale, the purchaser may acknowledge receipt by endorsing the Issue/Sales Slip, CG-2581. In a credit sale, the FSO must hold each purchaser's applicable itemized Issue/Sales Slip, CG-2581 until month-end or an earlier billing date, if necessary, and total them. The purchaser must pay or the FSO collect payment within five (5) working days after the end of the accounting period or before the

purchaser detaches. When the FSO collects payment, he or she gives a copy of the CG-2581 to the purchaser and files the signed original in the selling CGDF's files, noting, for example, "Credit sale to Wardroom Dining Facility, July 2010."

D. Reimbursable Subsistence Issues.

1. **Procedure.** Food items may be issued to these entities on a reimbursable basis for subsequent billing and payment:
 - a. Other Armed Forces.
 - b. Other Government agencies.
 - c. Destitute persons and migrants, pursuant to Coast Guard Regulations Manual, COMDTINST M5000.3 (series), Section 4-1-7.C. See Exhibits 6-1 and 6-2 for documentation procedures.
2. **Documentation.** Use the Requisition and Invoice/Shipping Document, DD-1149, to document reimbursable issues for which the FINCEN must prepare billings on a Voucher for Transfers between Appropriation and/or Funds, SF-1080. The FSO must furnish two priced copies of each invoice to other services' or agencies' purchasing dining facilities. The issuing CGDF retains the received copy in its files. The FSO submits the original and one copy with the CGDFOS, CG-2576. The invoice must identify the purchaser and specify the name and address of the activity to be billed; see Chapter 8 of this manual.

E. Transferring Subsistence Items.

1. **Procedure.** Subsistence items may be transferred to other CGDFs.
2. **Documentation.** Transfers of subsistence items must be documented. When using the Issue/Sales Slip, CG-2581 as a transfer document, check the “Other” block and insert “Transfer” in the “Remarks” space to identify the Issue/Sales Slip, CG-2581’s purpose. The CG-2581 must identify the unit or CGDF receiving the transfer and, if the unit is attached to a different district, the district number. The transferring FSO must retain the original priced CG-2581 in its CGDF files and furnish two priced copies to the receiving CGDF. The transferring and receiving CGDFs must submit a copy of the CG-2581 with their CGDFOS, CG-2576; see Chapter 8 of this manual.

F. Inventory Adjustments.

Inventory adjustments apply to missing or unfit food or inventory gains and should be documented as a food inventory adjustment as a survey or an adjustment. Questions regarding surveys should be directed to Commandant (CG-1111).

1. **Surveys.** Document surveys on the Report of Survey, CG-5269. Exhibit 6-3 contains a sample Report of Survey, CG 5269 and Exhibit 6-4 shows procedures to complete food surveys complying with the Property Management Manual, COMDTINST M4500.5 (series). Do not deduct the surveyed food items from inventory until the respective MLC (surveys less than \$5000.00), or Commandant (CG-831), (surveys over \$5000.00), returns the approved survey and final disposition instructions. The FSO shall follow these criteria in reporting surveys:
 - a. **Mechanical Failure.** Survey any lost food items the CO/OINC determines are spoiled and unfit for human consumption due to mechanical failure, such as a refrigeration breakdown, flooding, or fire in food storage spaces.
 - b. **\$300 Limit.** Survey food losses not caused by mechanical failure if the total cost exceeds \$300. Prepare Report(s) of Survey for lost or damaged food items costing less than \$300 at the CO/OINC’s discretion.

SAMPLE REPORT OF SURVEY FORM, CG-5269

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-5269 (Rev. 6-04)		REPORT OF SURVEY				DATE
						NUMBER
ACTIVITY			ORIGINATOR <i>(Signature and Title)</i>			
REQUEST FOR SURVEY						
ITEM	STOCK NUMBER AND DESCRIPTION	CONDITION CODE	QUANTITY	UNIT PRICE	TOTAL VALUE	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
REASON FOR SURVEY		ACCOUNTING CLASSIFICATION				
		ATU	COST CENTER OPEAC			OWNER CODE
ACTION BY COMMANDING OFFICER OR DELEGATE						
SURVEY TO BE MADE BY:			SIGNATURE <i>(C.O. or delegate)</i>			DATE
1. _____						
2. _____						
3. _____						
SURVEY REPORT AND RECOMMENDATION						
ITEM(S) SURVEYED IN ACCORDANCE WITH COAST GUARD REGULATION BY: <i>(Signature(s)) (Board Members)</i>						
(1) _____		(2) _____		(3) _____		
REVIEW OF SURVEY REPORT						
<input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED		SIGNATURE <i>(C.O. or delegate)</i>		DATE		
				<input type="checkbox"/> UNIT <input type="checkbox"/> DISTRICT <input type="checkbox"/> COMDT <input type="checkbox"/> OTHER <input type="checkbox"/> MLC		
DISTRICT/MLC APPROVED/DISAPPROVED		DATE		COMMANDANT APPROVED/DISAPPROVED		DATE
SPECIFIC DISPOSAL ACTION TAKEN				SIGNATURE RANK AND TITLE		DATE

PREVIOUS EDITION IS OBSOLETE

Reset

SURVEY PROCEDURES FOR SUBSISTENCE ITEMS

- A. Report of Survey, CG-5269 Preparation.** Originator or FSO prepares.
1. **Date.** Enter the date the CG-5269 is prepared.
 2. **Number.** The property officer will assign a four-digit serial number and as a suffix the last two digits of the fiscal year, (e.g., 0001-95).
 3. **Activity.** The name of the activity where the Board of Survey is convened.
 4. **Originator.** The FSO or food item custodian. If a higher command must convene the Board of Survey, the CO or OINC is shown as the originator of the request.
 5. **Item.** Number of items in consecutive order, (e.g., 1, 2, 3, etc.).
 6. **Stock Number and Description.** Describe the item(s) in detail so subsequent survey reviewers can recognize them. Include container sizes, brand names, source of supply, and date purchased.
 7. **Condition Code.** Use these condition codes:
 - a. H9 - Food damaged by mechanical failure or exceeding shelf life.
 - b. A2 - Unaccountable food.
 8. **Quantity.** Amount of the item being surveyed.
 9. **Unit Price.** Use the current price indicated on the stock or ledger card(s).
 10. **Total Value.** Quantity times the unit price.
 11. **Reason for Survey.** For example: "Food items damaged due to refrigeration failure"; "Food items found unfit for human consumption"; "Lost or missing"; "Food to be Donated" or "Item(s) exceed shelf life."
 12. **Accounting Classification.** Use these:
 - a. ATU (Administrative Target Unit) – The two-digit district modifier.
 - b. Cost Center OPFAC – The unit's OPFAC number.
 - c. Owner code - 1.
- B. Commanding Officer's or Convening Authority's Action.** The CO, OINC, or convening authority will appoint members to the Board of Survey by indicating the members' names on, signing, and sending the signed original CG-5269 to the senior Board of Survey member, who will appoint members accordingly.
1. **Circumstances in Which Appointed.** The Board of Survey will have three members if losses total more than \$1,000 or negligence is suspected or for inventory losses identified during the annual audit.
 2. **Board of Survey Members.** Convening authorities shall appoint commissioned officers, when available, to Boards of Survey. If officers are not available and the convening authority considers it appropriate, he or she may appoint chief petty

Exhibit 6-4

officers to such Boards. If lack of officers or chief petty officers prohibits forming a Board of Survey, the CO or OINC will request the next higher authority to convene one. The convening authority or Food Service Officer (FSO) may not serve as a Board of Survey member.

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

1. **Report of Findings:**

- a. **Missing Food.** Surveys on missing or stolen food must include a statement about time, place, and circumstances surrounding the loss. Include the name of the person responsible for the food. The Board will also review the items' purchase and expenditure records for clerical errors.
- b. **Damaged or Spoiled Food.** Surveys on refrigerated food damaged or spoiled due to mechanical failure must include a statement of the refrigeration unit's age and the date and time of the last temperature reading. Surveys of expired food must include the purchase date.
- c. **Opinions.** On surveys of lost or damaged food, include the Board's opinion whether there is evidence of negligence, misuse, dishonesty, or willful destruction.

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

- a. **Condition.** Elaborate on the Condition Code.
- b. **Cause.**
- c. **Responsibility.**
- d. **Date of Purchase.**
- e. **Required Statement.** The Board must include this Statement Due to the Supply Fund: "Reimbursement to the Supply Fund in the amount of \$ [insert] is required." and "STATEMENT DUE".
- f. **Recommendations:**
 - (1) **Expend from Records.** Use for food losses or damage. The Board also shall recommend putting the food in a hold status until final approval is received or disposing of the food immediately to prevent further contamination. In either case, the actual cost of the surveyed food items will remain on the CGDF inventory until the appropriate office provides final approval.
 - (2) **Convene a Board of Investigation.** If evidence exists, the Board of Survey must recommend convening a Board of Investigation per the Coast Guard Administrative and Investigations Manual, COMDTINST M5830.1 (series). Boards of Investigation fully analyze each survey report to comply with the Manual for Courts-Martial, United States (Executive

Order 12473), and make written findings of the facts about the loss, damage, or destruction of the property. The Board of Investigation must fully document all evidence, testimony, and other data it considers during its investigation. After completing the investigation, the Board issues a finding of either no responsibility or of employee responsibility for each CG-5269. If the Board findings state an employee is responsible, it recommends the CO/OINC consider disciplinary action or pecuniary liability, as appropriate.

- D. Review of Survey Report.** The convening authority will review and then send the report for approval; see Paragraph E below. The review of the report should resolve any questions. The convening authority should convene a Board of Investigation if appropriate.
- E. Procedure.** The convening authority will send survey reports to Commandant (CG-1111) via the respective MLC accounting offices for approval for amounts under \$5000, or to Commandant (CG-831) for amounts over \$5000, with a copy to the Food Service Program Manager, Commandant (CG-1111). The appropriate approval authority shall send final disposition instructions to the unit and the unit's accounting office.
- F. Final Disposition.** Once the originator receives the approved survey, the unit expends the dollar value of the surveyed food from its inventory and, if it hasn't already done so, either destroys the food or transfers it, as authorized. The convening authority signs the CG-5269, indicating who completed the final instructions. The FSO sends a copy of the approved survey to the FINCEN with the CGDFOS, CG-2576, for the month the food was expended and retains a copy of the approved survey for the unit's records.

End of Procedure.

2. **Inventory Adjustments.** Document inventory adjustments on an Adjustment Form, CG-3114; Exhibit 6-5 and Exhibit 6-6, found on the next page, contain a sample Adjustment Form and procedures to complete inventory adjustments. The CO/OINC must approve inventory adjustments or may delegate specific approval authority in writing, (e.g., for breakage and dollar amount). The FSO must first receive the approved CG-3114 from the CO, OINC, or designated individual before deducting the adjusted food items from inventory. Follow these criteria for adjustments:
 - a. **Breakage.** Document all breakage as an adjustment.
 - b. **DECA Commissary and Convenience Check Surcharge.** Expend the total surcharge for each purchase as an adjustment or incorporate the surcharge in the cost of each item and post on the ledger or stock card. Surcharge adjustment procedures can be found in chapter 3, paragraph D.9.c. of this manual.
 - c. **Spoilage.** Food in inventory costing less than \$300 spoiled for reasons other than mechanical failure but not through the dining facility's fault.
 - d. **Gains.** Inventory gains resulting from clerical errors or weight differences discovered when performing a physical inventory. The FSO shall return "discovered" items to the inventory with necessary CG-3114 paperwork showing an adjustment.
 - e. **Losses.** Inventory losses resulting from clerical errors or minor weight differences in meats discovered when performing a physical inventory. The FSO shall adjust the inventory with a completed CG-3114 unless the CO/OINC requires a Board of Survey. Mechanical failure losses require a survey.

**SAMPLE ADJUSTMENT FORM, CG-3114
And DOCUMENTATION PROCEDURES**

U. S. DEPARTMENT OF HOMELAND SECURITY U. S. COAST GUARD CG-3114 (Rev. 6-04)		ADJUSTMENT FORM	
STOCK NUMBER, GROUP OR CLASS		STORES ACCOUNT	ADJUSTMENT NUMBER
TYPE ADJUSTMENT <input type="checkbox"/> PRICE <input type="checkbox"/> INVENTORY <input type="checkbox"/> GROUP OR CLASS LEDGER		RECEIPT DOCUMENT NUMBER	
ITEM	QUANTITY	UNIT PRICE	VALUE
ON STOCK RECORD			0.00
RECEIVED			0.00
ON HAND AND RECEIVED			
NEW UNIT PRICE			
PREVIOUS GROUP OR CLASS VALUE			
CURRENT GROUP OR CLASS VALUE			
ADJUSTMENT <input type="checkbox"/> GAIN <input type="checkbox"/> LOSS			0.00
REASONS FOR ADJUSTMENT			
SIGNATURE		DATE	

PREVIOUS EDITION MAY BE USED

Reset

Exhibit 6-5

INVENTORY ADJUSTMENT PROCEDURES FOR SUBSISTENCE SERVICE ITEMS

- A. **Submission.** Daily or on occurrence the Jack-of-the-Dust or FSO will prepare these entries on an Adjustment Form, CG-3114. The FSO will not adjust ledger or stock cards until the CO, OINC, or designated person approves the adjustment.
1. **Store Number, Group, or Class.** Enter the item's name and issuing unit.
 2. **Adjustment Sequence Number.** Number sequentially using a four-digit number followed by the month and year, (e.g., 0001-06/95, 0002-09/95).
 3. **Adjustment Type.** Enter an "x" on inventory.
 4. **Amount of Adjustment.** Indicate either a gain or loss as appropriate. In the "Quantity" column, enter the amount of loss or gain. Unit price is the current recorded price. For value extend quantity times unit price.
 5. **Reason for Adjustment.** Enter the reason for the adjustment.
 - a. **Breakage.** Item dropped by mess attendant, damaged by rough sea, etc.
 - b. **Item Expired.** Item held beyond usable shelf life.
 - c. **Physical Inventory Correction.**
 - d. **Surcharge.**
- B. **Review and Approval.** The CO, OINC, or designated person shall review each adjustment for potential theft, misuse, or inventory management problems and approve by signing and dating the adjustment request.
- C. **Posting and Recording Inventory Adjustments.** Once approved, the Jack-of-the-Dust or designee will post the adjustments to the provision ledger or stock cards and record the gains and losses on the Provision Inventory Control Record, CG-3469.
1. **Posting.** Post adjustments to the item's provision ledger card. Write "ADJ" across the unused expenditure columns.
 2. **Date.** Enter the date posted on the record.
 3. **Receipts.** Enter inventory gains in this column.
 4. **Other.** Enter inventory losses in this column.
 5. **Balance.** Quantity on hand after adjustment.
- D. **Recording Inventory Gains and Losses.** The FSO will record the total dollar amount of gains and losses daily on the Provision Inventory Control Record, CG-3469, and column 12 of the Daily Ration Cost Record, CG-3471.
1. **Inventory Gains.** Enter inventory gains under receipts in the "Other" column and adjust the inventory balance accordingly.
 2. **Inventory Losses.** Record inventory losses under the expenditures "Other" column.

Exhibit 6-6

3. **Coast Guard Food Recovery and Gleaning Program.** Per Executive Memo 3118365 of 11 March 1997 the President has declared that it is the policy of the Federal Government to promote the donation of excess, apparently wholesome, food to non-profit organizations.
- a. Each Dining Facility is highly encouraged when practical to implement a local food recovery program and promote the donation of excess foods.
 - b. Local cafeterias, commissaries, food vendors, government contractors as well as other Coast Guard food service establishments are possible sources of food recovery. Voluntary participation by contractors and sub-contractors shall be implemented in such a manner which would preclude conflict of interest and other actions that would violate current procurement practices.
 - c. CGDF and other Coast Guard food service establishments may donate to congressionally and/or state and/or locally chartered non-profit organizations. CGDF participating in this program shall operate within the confines of the established BDFA.
 - d. The following excess food items may be donated if they meet the handling and sanitation standards of the Food Service Sanitation Manual, COMDTINST M6240.4 (series):
 - 1) Any wholesome prepared food item that will not be utilized, consumed, or sold by the CGDF prior to the expired date.
 - 2) Wholesome cooked or uncooked food items from picnics or morale events.
 - 3) Food items from disestablished (permanent or temporary) CGDF that cannot be sold or transferred to another government food service operation or dining facility.
 - 4) Situations where sale or transfer of food items is not possible and immediate disposition is necessary due to storage or mechanical abnormalities.
 - e. Food items to be donated whenever applicable must be surveyed and documented in accordance with the requirements outlined in Exhibits 6-3 and 6-4.
 - f. Units coordinating this program with non-profit organizations shall ensure that no cost is placed upon the Coast Guard for packaging. The receiving agency shall be responsible for the pick-up of the donated food items. Unit personnel shall also avoid acts of negligence, intentional, misconduct, abuse, mismanagement, or other misuse of excess food.
 - g. The following Release of Liability Statement shall be included and completed whenever items are donated:

I, (name of representative receiving donation), an authorized agent for (Name of receiving agency), hereby acknowledge receipt of food items listed from (Name of donating unit) and hereby release and discharge the said unit; The U.S. Coast Guard, Department of Homeland Security and the U.S. Government from any and all claims, demands, rights, grievances, and causes of actions of whatsoever kind and nature, arising from, and by reason of any and all known and unknown,

foreseen and unforeseen and bodily and personal injuries, damage to property and the consequences thereof, resulting, and to result, from the receipt of said food items, now or hereafter acquired against the United States Government whose acts or omissions might otherwise give rise to such claims, demands, rights, grievances and causes of action or whatsoever kind and nature, from the ingestion of the listed donated food items. I agree that the food will be used for immediate consumption or utilized before the expiration of the pull date or shelf life listed. I have read and fully understand this release. This release is final and conclusive upon me, the (Name of receiving agency), and potential beneficiaries of the (Name of receiving agency), as well as their heirs, executors, administrators, or assigns. The (Name of receiving agency), further agrees to reimburse indemnify and hold harmless the United States, its agents, servants, and employees or volunteers from any and all claims or causes of action, including wrongful deaths, that arise or may arise from the acts for which, apart from this release, might otherwise give rise to such claims, rights, grievances, and causes of action of whatsoever kind and nature, from the ingestion of the listed donated food items.

- a) Accompanying food item listing shall include pertinent information such as expiration date and/or pull date, shelf life, etc.
- b) The receiving agency and signature of both the receiving representative(s) and the Government representative releasing the donated food items. Copy of the signed release form and accompanying list of donated food items shall be maintained on the right side of monthly files.

G. Sale, Issue, and Transfer Prices.

1. **Policy.** Except for galley-produced bakery products, the price of food items sold or transferred must be the latest unit price as posted on stock cards.
2. **Bakery Products.** A CGDF may sell galley-produced bakery products to a unit wardroom when such products are baked for the approved CGDF menu. Base the prices for CGDF-produced bakery products on the cost of the raw ingredients used. Do not apply surcharges or additional costs to bakery products sold. Transferring galley-produced bakery products to another CGDF is authorized.

CHAPTER 7. ALLOWANCES

A. Monetary Value of Basic Rations.

1. **Basic Daily Food Allowance.** The Basic Daily Food Allowance (BDFA) is the monetary value of a prescribed quantity of food required to feed one person three meals within 24 hours. Coffee mess and snacks are not included in this allowance. Approximately 10 days before the start of each calendar quarter Commandant (CG-1111) uses the component table established by the Department of Defense (DOD) and prices published by Defense Supply Center Philadelphia (DSCP) to issue a new BDFA for all CGDFs. Figure 7-1 shows how to calculate the BDFA.

Figure 7-1
COMPUTING THE BASIC DAILY FOOD ALLOWANCE (BDFA).

Example: Calculate the BDFA for each CGDF classification as illustrated below.

CGDF Class	Basic Amount +	Standard Increase	New Percentage ×	Issued BFDA	Authorized BFDA *
Large	100%	00%	100%	\$5.25	\$5.25
Medium	100%	15%	115%	\$5.25	\$6.04
Small	100%	30%	130%	\$5.25	\$6.83

**Always round to the nearest whole cent.*

2. **Standard Increases for Individual Classes.** The BDFA provided by Commandant (CG-1111) includes the increases shown in Figure 7-2.

Figure 7-2
STANDARD BDFA INCREASE

Coast Guard Dining Facility (CGDF) Class	BDFA Increase
LARGE	0 percent
MEDIUM	15 percent
SMALL	30 percent

3. **Operating Supplements.** In addition to the unit's normal BDFA, the CGDF adds Operating Supplements (OPSUPS) for special operating conditions. If appropriate, a CGDF can claim more than one OPSUP at a time. The FSO computes all applicable OPSUPS individually and adds them to the normal operating allowance to determine the total daily ration allowance; Figure 7-3 contains an example and instructions to compute BDFAs with OPSUPS. OPSUP increases are issued for CGDFs in these categories:
 - a. **OPSUP 1.** A 10 percent increase over the issued BDFA is authorized for vessels under way and away from homeport (AFHP) for 48 or more consecutive hours. Units may claim this OPSUP after 48 hours away from homeport retroactive from the first day of departure if the CGDF provided one meal during that day. The vessel also can

claim this increase the day it returns to homeport if the CGDF served at least one meal under way that day. Vessels do not qualify for this operating supplement when they are away from their regular berth but are moored within their homeport area and procure food items from their normal supply sources. Vessels operating within their homeport area but not procuring food items from their normal supply sources should see chapter 7, paragraph A.5.c, “Extraordinary Operating Conditions (EOC).” Refer questions to Commandant (CG-1111).

- b. **OPSUP 2.** A 15 percent increase over the issued BDFA is authorized for all units operating north of 50° N latitude provided the CGDF serves at least one meal there.
- c. **OPSUP 3.** A 40 percent increase over the issued BDFA is authorized for all units operating south of 50° S latitude provided the CGDF serves at least one meal there.
- d. **OPSUP 4.** A 20 percent increase over the issued BDFA is authorized for all units operating in the area 30° N to 10° S and 135° W. This increase is effective upon the cutters departure from homeport and ends when the unit has completed its deployment.
- e. **OPSUP 5.** A 20 percent increase over the issued BDFA is authorized for all patrol boats performing Multi-Crewing Operations (MCO) in the 7th Coast Guard District/JIATF South AOR.
- f. **OPSUP 6.** A 30 percent increase over the issued BDFA is authorized for all patrol boats performing in the Patrol Forces Southwest Asia (PATFORSWA) AOR.
- g. **OPSUP 7.** A 40 percent increase over the issued BDFA is authorized for Training Center Petaluma to support the training of FS “A” and “C” School students.
No other increase to the BDFA is authorized for Training Center Petaluma.

Figure 7-3

Example: An afloat CGDF with a medium classification on a SAR case north of 50° N latitude.

BFDA, Medium Class		\$6.04*
Percent Increase Over Issued BDFA ×	Issued BDFA =	OPSUP Increase
OPSUP 1: 10% (Vessel away from home port)	\$5.25	\$0.53*
OPSUP 2: 15% (North of 50° N latitude)	\$5.25	\$0.79*
Resulting BDFA with OPSUP Additions		\$7.36*

*Always round to the nearest whole cent.

Calculating BFDA with OPSUPS. To calculate the BDFA for any period when additional Operating Supplements (OPSUPS) and/or allowances are authorized:

- a. Multiply the issued BDFA by the percentage increase for each OPSUP allowed.

- b. Multiply the issued BDFA by the percentage for each additional allowance authorized.
 - c. Add OPSUPS, additional allowances, and authorized CGDF classification BDFA.
 - d. The result is the total BDFA for the period.
4. **Special Meal Supplements.** A Special Meal Supplement (SMS) of 20 percent over the issued BDFA is allowed for each special meal to offset the additional costs of feeding members when they are away and cannot eat at their unit's CGDF; see chapter 7, paragraph D of this manual. Commandant (CG-1111) issues the same SMS monetary value for all CGDFs. An SMS is in addition to the BDFA for that meal even if the CGDF furnished the special meal at Government expense, sold it, or issued it for subsequent reimbursement.
- a. Do not use an SMS for flight or midnight rations (MIDRATS), picnics, parties, to-go meals, or other recreational events.
 - b. **Holiday Additional Allowance.** In January, August, November and December the published BDFA includes a 1 percent increase to accommodate the additional costs of holiday meals and the Coast Guard's birthday.
5. **Cadet Rations.** When feeding cadets away from the Academy, a CGDF can claim cadet rations as follows:
- a. **Afloat and Ashore CGDFs.** The CGDF uses the BDFA with applicable allowances and OPSUPS when cadets are training onboard.
 - b. **USCGC EAGLE.** When cadets train onboard the USCGC EAGLE, the Commanding Officer classifies the CGDF as medium. Besides the medium BDFA, USCGC EAGLE claims all allowances and OPSUPS for all rations.
6. **Additional Allowances.** A BDFA message does not include additional allowances. When a unit operates under special conditions, the Food Service Officer may adjust the CGDF's BDFA.
- a. **All cash or 100 % Enlisted Basic Allowance for Subsistence Authorized.** Commandant (CG-1111) allows a 20 percent increase to the issued BDFA to ashore CGDFs when all Essential Station Messing (ESM) authorized personnel are authorized ENLBAS. The current increase is still authorized in these circumstances:
 - 1) Reserve members are training at the unit and not drawing subsistence allowances.
 - 2) If a unit accepts SIK from another unit's CGDF that is temporarily disestablished. Unit shall state on the CGDFOS, CG-2576 "Remarks" block the total of rations and date range of rations received from the temporarily disestablished unit.
 - 3) Coast Guard Academy Cadets on board for training.
 - 4) Member's loss of BAS due to disciplinary actions.

Any or all of the above remarks **shall** be included in the "Remarks" section of the CG-2576 when applicable.

- b. **Newly Established Coast Guard Dining Facilities.** Commandant (CG-1111) authorizes an additional increase of 10 percent to the BDFA for the first 30 days of operation for a newly established CGDF.
- c. **Reestablished Coast Guard Dining Facilities.** Commandant (CG-1111) authorizes an additional increase of 10 percent to the BDFA for the first 30 days of operation of a reestablished CGDF with or without an inventory. This increase does not apply to afloat CGDFs that were disestablished for less than **30** days and then resumed operations. The date of reestablishment and number of days disestablished shall be noted in the comments section of the CG-2576.
- d. **Extraordinary Operating Conditions (EOC).** EOCs are unusual, temporary, exceptional conditions compared to normally established or designated unit missions, (e.g., extended patrols or units replenishing supplies from a high-cost area). Commandant (CG-1111) may grant an additional increase to the issued BDFA for units operating under EOC. Generally a unit is aware before it deploys it will experience EOC; at other times the unit cannot anticipate doing so. In either case the unit FSO requests Commandant (CG-1111) for an increase by letter stating the amount, justification, and duration; in foreseen EOC cases the FSO sends such letter in advance. In both cases, the unit will provide the following supporting documentation:
 - 1) Reason for request.
 - 2) A completed Food Basket Survey form for the area in which requesting the increase; Exhibit 7-1 shows a sample Food Basket Survey Form.
 - 3) Supporting purchase receipts from the area in which requesting the increase.
 - 4) Previous five months CG-2576.
 - 5) Previous three months cycle menus.
 - 6) CO/OINCs must certify in writing the EOC is required for mission performance.

If Commandant (CG-1111) grants EOC, the FSO shall monitor the area's food prices and retain documentation to support continuing the EOC increase to the unit BDFA. See chapter 7, paragraph B of this manual for additional information.

All EOCs shall expire annually no later than 30 September. Units that require consistent extra funding shall reapply to Commandant (CG-1111). Any unit receiving an EOC from Commandant (CG-1111) during a fiscal year without a specific termination date shall consider 30 September as the effective termination date of the EOC. Units that are operationally tasked with deployments that extend through the beginning of the following fiscal year shall receive consideration to extend the EOC past the annual termination date.

**SAMPLE EXTRAORDINARY OPERATING CONDITIONS (EOC) FOOD
BASKET SURVEY**

DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD FOOD BASKET 11/99	EXTRAORDINARY OPERATING CONDITIONS (EOC) FOOD BASKET SURVEY	DATE PREPARED	
UNIT	OFFAC		
ADDRESS			
UNIT PHONE	UNIT POC		
PREPARED BY	APPROVED BY		
<p>INSTRUCTIONS: DO NOT CHANGE THE UNIT OF ISSUE: Price every item by the pound, except EGGS, listed by the dozen, and MILK, listed by the gallon. CONVERT ALL PRICES BY THE POUND EXCEPT THESE TWO ITEMS. HIGHLIGHT the prices in the supporting invoice(s) or receipt(s) and forward with this survey.</p>			
<p>NOTE: For meats and vegetables unavailable in the area, substitute similar items. For requests due to operating area prices, Food Basket Survey prices must come from vendors in the area where you will operate. If invoices or receipts are unavailable in that OPAREA, you may request from other units that have been in that area. If no historical information is available, contact FSAT or CG-1111 for guidance.</p>			
ITEM	FSC GROUP 89 NATIONAL STOCK NO.	UNIT OF ISSUE	COST
Beef, Ground	8905-00-285-2075	LB	
Bacon,	8905-01-337-5392	LB	
Shrimp raw, fzn, p&d	8905-00-582-4039	LB	
Chicken Breast, Boneless	8905-01-436-0154	LB	
Eggs, Fresh	8910-00-926-6048	LB	
Apples, Fresh	8915-01-088-8749	LB	
Peaches, Sliced, No. 10 Can	8915-00-584-2794	LB	
Lettuce, Fresh	8915-00-117-3358	LB	
Pineapple, Canned	8915-00-170-5148	LB	
Tomatoes, Fresh	8915-00-582-4059	LB	
Corn, Whole Kernel, No. 10 Can	8915-00-257-3947	LB	
Broccoli, Frozen	8915-00-129-0825	LB	
Cake Mix, Yellow, 5-Lb. Package	8920-00-823-7229	LB	
Cereal, Assorted	8920-01-067-6146	LB	
Macaroni, 10-Lb. Box	8920-00-067-6146	LB	
Salad Oil, 1-Gal. Can	8945-01-286-5368	LB	
Coffee, Regular and Ground, 3-Pound	8955-01-E59-5154	LB	

LOCAL REPRODUCTION AUTHORIZED

EFFECTIVE [INSERT DATE]

Exhibit 7-1

B. CGDFs Operating Within Monetary Allowances.

1. **Policy.** CGDFs must operate within their authorized allowances. For the total allowance available to a CGDF, multiply the number of rations for the period by the authorized BDFA and additional OPSUPs if any, plus any SMS.
2. **Savings.**
 - a. **10%.** A savings occurs if the total allowance is greater than the value of food items consumed for the month. The FSO must carry forward to the next month any savings not used to liquidate a deficit accumulated in previous months. However, the maximum accumulated unused allowance must not exceed 10 percent of CG-2576's Line 22, unless a CGDF is being temporarily suspended.
 - b. **30%.** The maximum accumulated unused allowance all WLB, WHEC, WMEC, and National Security Cutters (WMSL) dining facilities may carryover is 30 percent of line 22 of the CG-2576; this figure will be reflected on line 27 of the CG-2576. This rule does not apply to the maximum allowable deficit a dining facility may carry over. **The 10 percent deficit rule still applies to all units.**
3. **Loss.** A loss occurs if the total allowance for a reporting period is less than the value of food items consumed for the same period (CG-2576, Line 24). The FSO must analyze losses to determine the cause(s) and corrective measures to prevent further losses.
4. **Deficit.** A deficit occurs in these circumstances:
 - a. A loss is greater in value than a savings brought forward from the previous period.
 - b. A loss is added to a loss from the previous period.
 - c. Generally, a CGDF can resolve deficits of less than 10 percent of the total allowance for the period by economizing in subsequent reporting periods.
5. **Excess Accumulated Deficits.** An excess accumulated deficit occurs if a deficit (CG-2576, Line 26) exceeds 10 percent of the operating allowance (CG-2576, Line 22) during the reporting period. The CO/OINC must send a written statement explaining the cause of the excess accumulated deficit and attach the CG-2576 in which the excess accumulated deficit appears to Commandant (CG-1111) through the chain of command. The statement must include this information:
 - a. Corrective action to prevent further losses.
 - b. The period of time necessary to liquidate the accumulated deficit.
 - c. Whether an audit board, board of investigation, or other fact-finding body is convening or needed.
6. **Authority to Liquidate Excess Deficits.** If a unit incurs excess deficits, the area, district and sector commander and commander of maintenance and logistics commands must ensure the CGDF is able to maintain an adequate subsistence support program. Pending a final decision about resolving the deficit, the unit must hold the deficit in suspense. Final determination for repayment of excess deficit to the SF-82 account will be made by Commandant (CG-1111). The unit will be notified in writing by Commandant (CG-1111),

with a copy sent to Commandant (CG-831) and FINCEN. AFC-30 funds are **not** authorized to repay deficits to the SF-82 account.

C. Ration Credits.

1. **General.** Each whole ration or ration equivalent has a value in relation to the BDFA. The daily ration count and applicable BDFA determine the CGDF's daily allowance ("budget"). The ration count includes Subsistence-in-Kind (SIK) and whole ration equivalents. Daily the XO/XPO provides the SIK count to the FSO. The XO/XPO may delegate certifying the daily count to the personnel or administrative officer, but must certify the monthly summary ration count.
2. **Subsistence-in-Kind/Subsistence-in-Kind (SIK) and ration credits.** Provide three meals (breakfast, lunch, and supper) to one person in 24 hours at Government expense; the member does not pay for the meals. Normally SIK are provided to enlisted members assigned to sea or isolated, restricted duty. Members drawing a food allowance cannot receive SIK meals.
 - a. **Subsistence-in-Kind Entitlements.** These personnel are entitled to SIK:
 - 1) Regular Coast Guard enlisted members - to include members on permissive orders and compensatory absence
 - a) All enlisted members assigned PCS or TAD to sea duty aboard vessels with established CGDF or contracted vessels where meals are made available on behalf of the government shall be placed into Essential Station Messing (ESM) status. These members will be claimed as whole rations.
 - b) Enlisted members in pay grades E-1 through E-6 permanently assigned ashore and residing in single-style government-owned quarters are entitled to ENL BAS and may be placed into Essential Station Messing (ESM) status. These members will be claimed as whole rations.
 - 2) Coast Guard Academy cadets and Officer Candidate School (OCS) students.
 - 3) Coast Guard recruit enlisted members.
 - b. **Exceptions.** These members do not receive SIK:
 - 1) Those Coast Guard enlisted members not in EUM or ESM status.
 - 2) Those receiving a per diem allowance.
 - c. **Subsistence-in-Kind Credits.** The CGDF may take a whole ration credit (one breakfast, lunch, and supper each in one 24-hour day) to cover the expense of furnishing prepared meals to assigned SIK members, even if they do not consume the meals. The CGDF may claim a ration credit as long as it has furnished one meal on the day of arrival or departure for members who:
 - 1) Report for duty.
 - 2) Transfer.
 - 3) Arrive or depart for Temporary Assigned Duty (TAD).
 - 4) Are on leave.

- 5) Are on unauthorized absence (UA).
 - 6) Are hospitalized.
 - d. **Crossing the International Date Line.** The FSO must adjust whole ration credits to compensate for the change in the calendar day resulting from crossing the 180th Meridian. When setting back the time one day in crossing from west to east, take ration credits for the extra day. When advancing the time one day in crossing from east to west, do not take ration credits for the lost day.
3. **Ration Equivalents.** Partial rations are meals provided to members not entitled to SIK or SIK members from another unit, such as a work detail. The FSO calculates partial rations to ration equivalents daily. The three types of partial rations are classified by the origin of the funds used to pay for the meals: the Coast Guard, personal funds, or outside organizations. The FSO is responsible for tracking and documenting partial rations for all furnished meals on the Meal Sign-in-Sheet, CG-4901, and or an Individual Credit Account, CG-3476.
- a. **Partial Rations at Coast Guard Expense.** Except for flight meals, charge these meals to the appropriate unit. Commands shall furnish these meals as a partial ration (meal) when a CGDF or contract food source is available.
 - b. **Coast Guard Auxiliary Members.** A CO/OINC is authorized to allow Coast Guard auxiliary members to subsist in a CGDF with and without endorsed orders. The charges and procedures for Auxiliarists dining in a CGDF are these:
 - 1) An Auxiliarist assigned to duty under reimbursable orders buys meals at the Standard meal rate. The FSO or duty FS must endorse the orders to show which meals the Auxiliarist purchased.
 - 2) When an Auxiliarist is assigned to duty under *non-reimbursable orders*, the CGDF shall provide him or her partial rations at no charge to the member. The FSO or duty FS must endorse the Auxiliarist's orders to show the meals provided. The FSO claims and annotates the partial rations provided on the Ration Memorandum, CG-3123; maintains a copy of the orders in the monthly CGDF file; and sends one copy of each Auxiliarist's orders with the monthly CGDFOS, CG-2576.
 - 3) If an Auxiliarist is not assigned to duty nor has orders and the CO/OINC has authorized the Auxiliarist's subsistence, the CGDF shall charge the Auxiliarist the Standard meal rate.
 - c. **Destitute Persons.** The CO/OINC may authorize prepared and special meals for persons the Coast Guard assists or arrests following United States Coast Guard Regulations 1992, COMDTINST M5000.3B (series), Chapter 4. The FSO tracks meals served to such persons on an Individual Credit Account, CG-3476 (DO NOT record any personal information, i.e., names, social security numbers, etc.); supports it by documenting rations on a DD-1149; and retains the account forms to support the ration credit claimed; see Exhibit 6-1 for migrant and Exhibit 6-2 for destitute persons. If an area, district, sector or MLC does not provide AFC-30 accounting to

charge for these meals, then the unit's AFC-30 accounting will be charged. Provide meals to these destitute persons:

- 1) **Rescued Survivors.** Persons rescued at sea until they return to port.
- 2) **Prisoners.** Persons the Coast Guard detains until releasing them to another law enforcement agency or a detention center.

d. **Flight Rations.** 14 USC 480 states:

There may be furnished to officers, enlisted members, and civilian employees, while actually engaged in flight operations, an aircraft flight ration in kind, chargeable to the proper Coast Guard appropriation, which flight ration shall be supplementary to any ration or subsistence allowance now granted to such personnel. No part of an aircraft flight ration shall be furnished without cost to any person in a travel status or to any person to whom a per diem allowance is granted in lieu of actual subsistence.

CGDFs will claim one whole ration credit with no OPSUP for each flight meal provided. These are the only meals for which the CGDF may claim additional rations for the same person. When providing flight rations, CGDFs shall not claim the SMS allowance or OPSUPs. These members are not required to pay for flight meals while serving as crew in flight operations unless they are in a travel status or receiving a per diem allowance:

- 1) Coast Guard officers.
- 2) Coast Guard enlisted personnel drawing ENL BAS or REGBAS.
- 3) Coast Guard Reservists under orders.
- 4) Civilian Coast Guard employees.
- 5) Coast Guard enlisted members furnished (SIK).
- 6) Coast Guard Auxiliarists.

e. **Meal Sales.** The CO/OINC of a unit with a CGDF may authorize selling meals for cash or credit. Enlisted members receiving ENL BAS are always entitled to purchase a meal from the CGDF at the unit to which they are assigned. The CO/OINC may authorize officers, Federal Government civilian employees, and authorized patrons' guests to purchase meals on a space-available basis listed by category in Exhibit 7-2 which follows.

- 1) **Guidelines.** The CO/OINC may authorize meal sales within these guidelines.
 - a) Sales must not jeopardize subsistence provided to members entitled to SIK.
 - b) The CGDF must have sufficient FS personnel and equipment to accommodate the extra workload.
 - c) The FSO shall not change menus to accommodate paying patrons.
 - d) Members drawing ENL BAS, Officers and Federal Government civilian employees usually pay the Standard meal rate. They pay the Discount rate only if the CO or OINC determines no alternate messing is reasonably available. An alternate mess is any eating establishment that can provide the

same type of nutritional meals and is available during the established meal period. Refer cases to the respective FSAT for determination.

- e) Individuals paid a subsistence allowance must not receive free food, cooked or raw. Individuals shall not purchase meal components or portions at a reduced meal rate, (e.g., soup and salad at the breakfast meal rate).
- f) Meal sales must support Coast Guard missions or objectives; such meals are not a convenience.
- g) The FSO must establish an effective system for either credit or advance meal sales.
- h) Except for special meals and meals of necessity, sell meals to unofficial visitors infrequently and only to visiting officers, civilians, and Coast Guard members' relatives and dependents if the sale benefits the Coast Guard in the form of good will, enhanced morale, or better public relations.
- i) All personnel must advise the FSO far enough in advance if authorized paying guests are expected so he or she can ensure timely food preparation and quantities.
- j) Any/all foodstuffs (muffin, cereal, piece of fruit, toast, etc) consumed during or in between meal hours by non SIK personnel, shall be considered a meal and the appropriate meal rate shall be charged to the individual.

AUTHORIZED CGDF PATRONS & APPROPRIATE MEAL RATES

A. Standard Meal Rate.

1. The Standard rate shall be charged to all officers and enlisted members receiving an allowance for subsistence (other than those addressed at the Discount meal rate below), any officer, enlisted member or Federal civilian employee receiving the subsistence portion of per diem and all other personnel (including Reserve Component officer in Inactive Duty Training) authorized to eat in CGDF appropriated fund dining facilities.
2. Coast Guard Auxiliaries not under *endorsed* official orders. See Note 1.
3. Authorized patrons' guests. See Note 1.
4. Dependents of members in pay grades E-5 and above. See Note 2.

B. The Discount Meal Rate shall be charged to:

1. Any dependents of enlisted personnel in pay grades E-1 through E-4.
2. Members and chaperones of organized nonprofit youth groups sponsored at either the national or local level and permitted to eat in the CGDF by the CO/OINC of the installation. Such groups include Civil Air Patrol, Junior Reserve Officer Training Corps (ROTC) and Scouting units.
3. Officer, Enlisted members, and Federal civilian employees who are **not** receiving the meal portion of per diem **and** are either:
 - a. Performing duty on a U.S. Government vessel,
 - b. On field duty,
 - c. In a group travel status, or
 - d. Included in essential unit messing (EUM) as defined in the Joint Federal Travel Regulations (JFTR) Volume 1.
4. Officers, enlisted members, and Federal employees who are not receiving the meal portion of per diem, and who are on a U.S. Government aircraft on official duty either as a passenger, or as a crewmember engaged in flight operations.

NOTE 1: Coast Guard officers, enlisted members, CG Auxiliaries, CG reservists under orders and Federal civilian employees may be furnished flight meals while actually engaged in flight operations as per title 14 U.S.C. 480) Officer, enlisted members, and Federal employees on Joint Task Force operations other than training at temporary U.S. installations, or using temporary dining facilities.

NOTE 2: Authorized on a space-available basis at the CO/OINC's discretion; see paragraph C.3., of this chapter.

Alternate messing is any eating establishment serving hot, nutritious meals close enough to the unit for officers and Federal Government civilian employees to commute and eat their meal within the command's established meal period.

End of Exhibit

Exhibit 7-2

- 2) **Meal Charges.** The category of the subsisted person determines the charge for meal sales, including special meals. Meals sold to guests are based on the guest's category, not the host's (person paying). Commandant (CG-1111) establishes the table of meal rates for each category and publishes the table by message. Each unit shall post the categories and current prices at the dining facility entrance. Meal rates are based on the ration conversion factors found in Figure 7-4. Determine meal rates as follows:
- a) **Standard.** This meal rate applies to all personnel drawing per diem, officers, civilians, Federal Government civilian employees, and Coast Guard Auxiliaries with no orders on a command-authorized visit if alternate messing *is* reasonably available. This meal charge includes the basic food cost (Discount meal rate) plus a surcharge.
 - b) **Discount.** This meal rate applies to Officers, enlisted and Federal civilian employees who are not receiving the meal portion of per diem and who are either performing duty on a U.S. government vessel, on field duty, in a group travel status or included in essential unit messing as defined in the JFTR; spouses and other dependents of enlisted personnel in pay grades E-1 through E-4, and any others listed in Exhibit 7-2.
 - c) **Holiday Meals.** All active duty Coast Guard military members' dependents are authorized to pay the Discount rate for the Thanksgiving and Christmas day main holiday meal.

Figure 7-4

MEAL CONVERSION FACTORS

MEAL SERVED	CONVERSION FACTOR
Breakfast	.20
Lunch or Supper	.40
Breakfast Brunch	.45
Dinner Brunch	.55
Holiday Meal	.65
Snack Rate	.15

- 3) **Authorized Patrons.** Subject to the conditions previously set forth, the CGDF's CO/OINC may sell prepared meals for cash or credit to the persons listed in Exhibit 7-2. Refer questionable cases to the appropriate FSAT or Commandant (CG-1111).
- 4) **Temporary Afloat Assignment.** All enlisted personnel assigned temporary additional duty to a U.S. Government vessel with established CGDF or contracted vessels where meals are made available on behalf of the government shall be placed into ESM status. If assigned duties or dining facility exigencies prevent government furnished meals from being provided to members in ESM status,

Discount meal rates may be credited back to the member for affected meals. Every attempt should be made to provide meals to assigned personnel when practical. In many cases preparing box lunches or flight meals for members that will miss meals is the preferred method of ensuring Coast Guard personnel are fed. Credits for missed meals require certification by the Commanding Officer or his or her designee and submitted to the servicing Personnel Reporting Unit (PERSRU) for reimbursement.

- 5) **Personnel Receiving Per Diem.** These members are entitled to use a CGDF if the unit's CO/OINC so authorizes; they pay the Standard meal rate.
- 6) **Sampling Meals and Inspecting CGDFs.** The Officer-of-the-Day (OOD) must sample each meal the CGDF serves by tasting a small amount of each menu item without charge. The OOD must submit findings about the meal's quality and the CGDF's overall appearance to the command with a copy to the FSO. If an OOD receiving a subsistence allowance chooses to consume the meal, (i.e., eats all or most of a serving-sized portion of the food served), the FSO or duty FS must charge the OOD the appropriate meal rate from the Meal Rate Table.
- 7) **Wardroom Dining Facility Afloat (WDF).** The WDF provides for the purchase of prepared meals from the CGDF for each day the vessel is underway. FSO shall charge appropriate meals to cover the cost of a Coffee Mess. All officers, including those TAD, subsisting aboard afloat WDFs shall be charged a minimum of one lunch or supper (*whether eaten or not*) at the Discount meal rate with the following exceptions.
 - a) Day of arrival and departure – Charge actual meals consumed
 - b) Days vessel is berthed in port – Charge actual meals consumed
- 8) **Official Picnics, Changes of Command, Recreational and Special Events, or Coffee Messes.** The CO/OINC may authorize the sale of food items from the inventory for these occasions:
 - a) **Official Picnics, Recreational, and Special Events.** Instead of serving a regular meal, the CGDF may use food items for picnics, recreational, or other special events. Members furnished SIK or in EUM or ESM must be subsisted as though they were receiving the regular meal. SMS is not authorized. All other persons must pay the appropriate meal rate. Refer questionable cases to respective FSAT.
 - b) **Changes of Command.** If a CO or OINC is purchasing food items from the CGDF for the unit's change of command, he or she is authorized up to 40 percent of the current unit BDFFA towards the purchase of food items for each enlisted member on SIK invited to attend. SMS is not authorized. The CGDF shall not compromise its mission to financially support special events, (e.g., changes of command, parties, retirement ceremonies, etc.). **All BAS dining facilities are not allowed any allowance for change of commands, special events or picnics.** Any food items for these events shall be as sales of stores and documented on Issues and Sales Slip, CG-2581. CO/OINCs of All BAS dining facilities shall ensure all subsistence items for a change of

command are paid for properly. Refer questionable cases to respective FSAT.

- c) **Coffee Messes.** An independently operated mess which a CO/OINC has authorized to serve coffee may also serve non-alcoholic beverages and pastries. Members shall pay all expenses incurred in operating independent coffee messes, including but not limited to: coffee, tea, creamer, sugar, etc. CGDFs are authorized to sell coffee mess food items to authorized coffee messes.
 - d) At units where the only source of coffee is the CGDF, officers, enlisted members not on SIK, and civilian employees shall be required to pay for an appropriate number of meals each month, to be determined by the FSO and approved by the CO/OINC, to offset the cost of coffee mess items. The coffee mess may include, at the discretion of the FSO, non-alcoholic beverages and pastries, provided that doing so will not negatively affect the financial solvency of the CGDF and patrons are charged appropriately as determined by the FSO and approved by the CO/OINC.
- 9) **Documentation.** The FSO must keep a daily local record of meals sold for cash showing the total number of meals sold (classified by breakfasts, lunches, and suppers), the total number of personnel purchasing meals (classified by officers, enlisted, and civilians), and the total amount of cash received.
- a) **Meal Sign-in Sheet.** Members purchasing meals are required to sign for meals on the Meal Sign-in Sheet, CG-4901, to verify the amount of funds the CGDF collects for cash sales.
 - b) **Cash Log.** The FSO must initial cash logs and correct errors in them by lining out the error; both the FSO and XO/XPO must initial the correction. Erasures are prohibited and erroneous entries must remain legible.
 - c) **FSO Responsibilities.** The FSO must maintain controls to account for all sales transactions; reconcile cash register readings, CG-2581 serial numbers, and meal records daily and on the first workday after weekends or holidays; and review the cash log for discrepancies; see Chapter 8 of this manual.
- 10) **Payment Methods.** The CO/OINC determines whether to sell meals for cash or credit. CGDFs with a large number of ENL BAS or transient personnel shall sell meals for cash to alleviate the need for a large number of ICAs. Units with relatively few sales may find it more practical to sell meals on credit. Authorized payment methods are cash, personal checks, cashier's checks and money orders, payable to "U.S. Coast Guard" on checks drawn on United States banks; two-party checks are not acceptable. For active duty members, the member EMPLID shall be recorded, and under no circumstances shall a social security number be documented. No post dated checks shall be accepted. FSOs shall make copies of received checks and money orders and maintain them in the CGDF unit file in case the checks submitted are lost or stolen. **At units that utilize credit accounts, all members shall settle these accounts monthly with**

the FSO or designee NLT five (05) business days after the start of the new calendar month.

- 11) **Cash.** Patrons must pay for meals before entering the serving line. A cashier or collection clerk must be present to verify entitlements, charge the correct price category, and collect cash. The cashier or collection clerk collects funds from cash sales and turns them in to the FSO daily, normally after each meal, except for meals sold on weekends or holidays; the cashier or collection clerk is permitted to turn in those funds the next business day. Members billed monthly by Individual Credit Account, CG-3476 must pay by personal check, cashier's check, or money order. Store collected cash in a storage container meeting the specifications listed in the Physical Security and Force Protection Program, COMDTINST M5530.1 (series).
 - a) **Cash Registers.** CGDFs with a large volume or frequent sales may find cash registers effective. The cash register must have a multiple key-clearing capability and be able to perform separate recall for each category. The FSO must take register readings, log them, and check them against cash proceeds in the cash log.
 - b) **Credit.** Maintain a separate Individual Credit Account, CG-3476, for each person purchasing meals on credit; see Chapter 8 of this manual. At month-end or when a member detaches, as appropriate, prepare a CG-3476 to document receipts. The CG-3476 must state the total number of breakfasts, lunches, and suppers bought during the month, the rate per meal, extended amount, and total amount. A member must pay the total within five (5) working days of receiving the CG-3476. Members departing on leave, TAD, etc., must settle their credit account before departing. When the FSO collects a payment, the payer must legibly sign the CG-3476 in the recapitulation portion "paid by" block; the cashier collecting the funds must legibly sign both "payment received by" blocks; the FSO gives the payer the CG-3476 tear-off receipt.
 - c) **Advance Ticket Sales.** Advance meal sale tickets are effective if advance notice is possible, (e.g., for picnics). A CO/OINC may authorize refunds for unused tickets if the event is canceled due to circumstances outside the planner's control. The FSO should exert care to ensure tickets are collected at the intended meal or event. Treat unsold tickets the same as cash or destroy them.
- f) **Reimbursable Issues.** Reimbursable issues are meals, including special meals, provided to non-Coast Guard personnel for subsequent billing and sponsoring agent or agency's reimbursement. Such meals are partial rations converted to the current BDFA ration value on the Requisition and Invoice/Shipping Document, DD-1149. Record the total reimbursable issues ration value for each month on the CGDFOS, CG-2576, Line 37.
 - 1) **Authority.** Area, district and sector commanders and commanders of maintenance and logistics commands may authorize commands with a CGDF to issue prepared meals or meal components on a reimbursable basis. Before

allowing reimbursable issues, the approving authority must ensure the facility involved is able to furnish such meals without jeopardizing its meal service to normally subsisted personnel. The CGDF may arrange to augment food service personnel and equipment to accommodate additional demand. Only Commandant (CG-1111) can grant the authority to issue prepared foods to persons other than those listed in this manual.

- 2) **Sponsoring Agent.** CGDFs may issue these organizations and agencies prepared meals on a reimbursable basis, with subsequent billing on a separate DD-1149, Block F, and on CG-2576, Lines 11, 20 and 37; see Chapter 8 of this manual. In the absence of orders or other directives authorizing either SIK or reimbursable issues, CGDFs may sell meals to these categories of personnel:
 - a) Other U.S. Armed Forces' Personnel Assigned to Coast Guard Units, including cadets, midshipmen, and officer candidate students. **Cadets and midshipmen shall be billed to the parent agency at the Discount meal rate for one breakfast, one lunch and one dinner per day, regardless of meals consumed.**
 - b) Other Government Agencies' Personnel, including Federal, state or local government officials, representatives, or employees.
 - c) Foreign Governments' Personnel, both military and civilian, detailed or attached for training or orientation or in connection with Search and Rescue (SAR) missions at the foreign government's request.
 - d) Contracted Food Service Personnel. The contract must outline meal charges for contracted food service personnel.
 - e) Other Contract Personnel. If the CO/OINC authorizes, non-food service contract personnel working at a Coast Guard unit. The contract must outline accounting and administrative procedures, including charges for meals issued.
 - f) Youth Programs. Though infrequent and usually limited to larger commands, CGDFs may issue meals to members of congressionally chartered, organized non-profit youth groups: Boy Scouts, Girl Scouts, and Sea Cadets.
 - g) Foreign Nationals/Migrants/Destitute Persons. CGDFs shall provide meals to foreign nationals/migrants/destitute persons embarked aboard cutters. Food service personnel should consider foreign nationals/migrants/destitute persons normal diet when issuing food. FSOs documenting reimbursable issues shall list the food items issued from the CGDF's inventory and those items' total cost on a DD-1149. The CGDF shall log the total number of meals, not distinguishing among breakfast, lunch, or supper, served to foreign nationals/migrants/destitute persons each day on an Individual Credit Account, CG-3476. The CG-3476 shall identify these issues as "AMIO Reimbursables" and include the month and year of issue. The FSO shall maintain a copy of the CG-3476 and DD-1149 in the unit file. The total reimbursement cost of meals provided to foreign nationals/migrants/destitute persons must equal the total(s) of the DD-1149s. The FSO shall enter the

cost in Block E, Sale of Food Items, as “AMIO Reimbursables,” and include it on the monthly CGDFOS, CG-2576, Line 6. The FSO shall enter the cost of all other reimbursables on CG-2576, Block F and Line 20. The FSO shall enter the total cost of all reimbursable issues on CG-2576, Line 37. For documentation of detainees see Chapter 6, Exhibit 6-1 in this manual.

- h) Merchant Marine Academy Cadets.
 - i) International Students. Enlisted and civilian students attending CG training whose “Invitational Travel Orders” authorize payment of a living allowance are authorized (SIK) subsistence. The CGDF shall submit a DD-1149 for the partial rations to the FINCEN for reimbursement. FINCEN will charge the appropriate Coast Guard International Affairs reimbursable account.
 - j) Student Externship Programs. CGDFs shall provide rations at no cost to dental, dental hygiene, medical, pharmacy, and other student externs authorized to perform duty in a Coast Guard health care facility. The FSO shall treat such subsistence as reimbursable issues. The unit AFC-30 account shall pay for each partial ration provided using the appropriate ration conversion factors to the current BDFA. The CGDF shall submit a DD-1149 for the reimbursable rations to the FINCEN, which in turn will charge the appropriate unit AFC-30 account.
 - k) Job Corp and Prison Labor. CGDFs may provide rations at no cost to Job Corp members and Federal or State Prison Labor work parties authorized to perform duty at a Coast Guard facility. The FSO shall treat such subsistence as reimbursable issues. The unit AFC-30 account shall pay for each partial ration provided using the appropriate ration conversion factors to the current BDFA. The CGDF shall submit a DD-1149 for the reimbursable rations to the FINCEN, which in turn will charge the appropriate unit AFC-30 account.
4. **Visiting Personnel.** A CGDF shall subsist U.S. Armed Forces’ enlisted members temporarily absent from their unit without travel orders, (e.g., working parties, flight and boat crews, medical or dental out-patients, for disciplinary action, awaiting transportation), or on similar duties or assignments, as outlined below. The CGDF must claim a partial ration for each meal actually furnished, including box lunches or bulk meals.
- a. **SIK Members.** The unit they visit must furnish meals at Government expense to Coast Guard enlisted personnel authorized SIK, Cadets, and OCS students.
 - b. **Members Drawing a Subsistence Allowance.** A CGDF must subsist all enlisted personnel not authorized Subsistence-in-Kind (REGBAS, ENL BAS, etc.) and charge them the Standard meal rate.
 - c. **Fleet Training Group (FTG) and Unit Ship Riders.** A CGDF charges the Discount meal rate to officers drawing Officers Basic Allowance for Subsistence (OFF BAS) temporarily assigned to a Coast Guard cutter and the Standard meal rate to officers and enlisted members drawing per diem. The FTG liaison shall provide a list of the riders’ names and messing entitlements. A CGDF charges enlisted riders drawing REGBAS or ENL BAS the Discount rate but does not charge enlisted riders

drawing SIK for their meals. The FSO documents SIK provided according to the rider list as reimbursable rations on a DD-1149. Before departure either the liaison officer or the cutter's XO/XPO verifies the DD-1149 by signing Block 10. Ship riders' orders should contain the correct billing address to which to send the billing, as follows:

Commander
Naval Supply Systems Command Food Service Research
Branch 5450 Carlisle Pike
P.O. Box 2050
Mechanicsburg, PA 17055-0791

5. **Midnight Rations.** It may be necessary to provide Midnight Rations (MIDRATS) to personnel assigned to stand watch between 0001 and 0400 on afloat units to compensate watch standers for the meal they otherwise would miss.
 - a. Officers or civilians must be charged the breakfast rate for that meal.
 - b. The value of food items is included in CGDF issues.
 - c. The CGDF cannot take additional ration credits except for MIDRATS sales.
6. **Rations the CGDF May Not Claim.**
 - a. **Special Meals.** Special meals are authorized only in place of a meal(s) missed due to official duties. Except for flight meals, a CGDF cannot claim additional ration credits for special meals but it can include SMS in the unit operating allowance for box lunches and bulk meals. SMS are not authorized for flight rations; see chapter 7, paragraph D below.
 - b. **Emergency Rations.** Emergency rations, (e.g., abandon ship, MREs, and aircraft emergency food packets), are purchased through AFC-30 funds. When used, a CGDF cannot claim them as rations or use them as special meals, (e.g., flight or boat meals). Units in an area that is likely to have a natural disaster (e.g., hurricane prone areas) may use SF-82 funds to purchase and keep on inventory emergency rations MREs. If the MREs exceed shelf life, they shall be surveyed on Form CG-5269. Once the Survey is approved the Supply Fund will be reimbursed using the unit's AFC-30 funds. See Chapter 10 of this manual for further direction.

D. Special Meals (Box Lunches, Bulk Meals and Flight Rations).

1. **Definition.** Provided in lieu of regular meals and consumed away from the unit, special meals are of two types:
 - a. **Box Lunch.** A hot or cold meal individually prepared for one person, (e.g., boat crew member or watch standers unable to leave their post). A box lunch is an alternate meal that is used for operational purposes and is not a food item on the normal menu. SMS may be claimed for box lunches. Box lunches shall be documented on a Flight Meal/Box Lunch Request, CG-4218. This form located in forms menu. This form shall be signed by the Executive Officer (XO) or by the Officer of the Day (OOD). The raw food cost should not exceed 40 percent of the CGDF's BDFFA plus the SMS.

- b. **Flight Meals.** A meal given to flight crew members whether enlisted or officer engaged in flight operations. Dining facilities may claim one ration for each flight meal provided. Flight meals shall be documented on a Flight Meal/Box Lunch Request, CG-4218 form. This form shall be signed by the XO or the OOD.
 - c. **Bulk Meals.** Various raw food components for two or more persons. In some instances bulk meals are the only practical way to subsist individuals over extended or indefinite periods of time. When involving large numbers of personnel on extensive operations, it also may be necessary to provide food service personnel and equipment to prepare food.
2. **Authority.** The CO/OINC, XO/XPO, or OOD may authorize special meals to provide operational subsistence support for operations that prevent personnel from eating in the CGDF during normal meal periods. Except for authorized flight rations, special meals are part of the normal ration allowance.
3. **Composition and Cost Constraints.** Charge non-food items, (e.g., paper cups, bags, boxes, ice, etc.), used in preparing and serving special meals to unit AFC-30 funds, not in the raw food costs assessed to the subsisted person.
 - a. **Box Lunches.** Box lunch composition can vary according to the crew's likes and dislikes and the dining facility's cost constraints. Generally, a box lunch includes a sandwich, piece of fruit, drink (fruit or soda), assorted vegetable sticks (carrot and/or celery), and a snack food (energy or granola bar, bagel, etc.), though units are not restricted to these items. Creativity and cost restraints will influence the items that go in the meals. The raw food cost should not exceed 40 percent of the CGDF's BDFA plus the SMS.
 - b. **Flight Meals.** Flight meal composition may vary greatly. Individual premade meals that come in their own self-heating boxes may be procured for flight meals. Generally a flight meal if not premade will consist of the following items: one sandwich, one bag of assorted chips, two pieces of fruit, assorted vegetable sticks, breakfast bars or protein bars, one bag of snack food, one fruit drink and one bottle of water.
 - c. **Bulk Meals.** The actual foods and degree of preparation required depend on the number of persons involved, the availability of food preparation, storage equipment, and mission duration. To determine the dollar value of the food provided, convert the number of meals (partial rations) to be prepared, multiply the partial ration value by the CGDF's BDFA, and then add the total SMS for each meal, see Figure 7-5, which follows.

Figure 7-5

EXAMPLE: One officer and three enlisted members are authorized to receive Bulk Meals from 0400 Monday to 1500 Tuesday.

Meal(s)	Day(s)	Total ×	People =	Meals ×	Factor =	Rations
Breakfast	Monday, Tuesday	2	4	8	.20	1.60
Lunch	Monday, Tuesday	2	4	8	.40	3.20
Supper	Monday	1	4	4	.40	1.60
Total				20		6.40

6.40 Rations	×	\$5.48 BDFA	=	\$35.07
20 Meals	×	\$0.93 SMS	=	<u>18.60</u>
Total Value of Bulk Food			=	\$53.67

4. **Charges for Special Meals.** Except for flight meals, the FSO treats special meals authorized for operations occurring during times when a meal or meals otherwise would be served the same as if the members actually had consumed the meal(s) in the CGDF. Personnel subsisted at Government expense and those issued reimbursable meals receive special meals at no expense to themselves. All other personnel must pay the appropriate meal rate.
5. **Changed Schedules or Conditions.** When special meals have been prepared but are no longer needed because missions were canceled or schedules changed, the FSO must ensure all food items that can be used in the future are returned to the inventory.

E. To-Go Meals.

1. **Definition.** To-go meals are meals that are taken off the serving line of a dining facility, by a patron to be consumed elsewhere. Special Meal Supplements (SMS) do not apply.

CHAPTER 8. FINANCIAL MANAGEMENT PROCEDURES

A. Dining Facility Record Keeping.

1. Chapter 8 covers financial management procedures for completing dining facility forms and reports. CGDFs must maintain all components of the monthly unit files for 36 months. CGDF documentation covers three areas: unit subsistence allowance (ration determination and meal sales); inventory maintenance (menus, purchases, issues, sales of stores, surveys, etc.); and reports, determined by the type of inventory procedure the unit uses. A unit shall choose from two inventory systems, Perpetual or Purchases vs. Allowances, as defined in paragraphs B and C in this chapter. The Perpetual inventory system formally counts receipts and expenditures for each food item; purchases support long-term unit operations. Under the Perpetual inventory system the FSO closely monitors inventory issues against the dollar value of the Basic Daily Food Allowance (BDFA). Under the Purchases vs. Allowance system, the FSO purchases stores to support the weekly menu and also monitors them closely against the authorized BDFA. Both systems require the FSO to be aware of daily operating allowances and monitor daily breakout costs to avoid over/under spending and operate within 10 percent of the month's authorized operating allowances (CGDFOS, CG-2576, Line 22), or 30 percent of the month's authorized operating allowances for all WLB, WHEC, WMEC, and WMSL dining facilities.
2. For units that have been issued the Dining Facility Automation Management (DFAM) Software, DFAM shall be the only authorized method of paperwork management. Refer to the DFAM user guide for operation and policy. The DFAM user guide can be found on Coast Guard Central under "Resources"; sub tab; "Applications."

B. Perpetual Inventory.

1. **Daily.** Complete daily paperwork for the previous day and weekend paperwork on the next workday.
 - a. **Issues.** Issuing food items to the CGDF starts with the daily menu. The approved menu is the CO/OINC's direct order to the FSO on what food to prepare. Documenting issues is important as it accounts for the use of Government funds and food used in meal preparation. The FSO should take care so clerical and mathematical errors in posting issues do not compromise inventory accuracy and the dining facility's financial status. The day prior the Jack-of-the-Dust (JOD) makes a rough breakout list on an old, unused copy of the Issue/Sales Slip, CG-2581 or in a logbook. The JOD then breaks out each item and next to the rough breakout entry initials having issued the item. The day after the food has been prepared the JOD returns all usable items in their original containers to the inventory and adjusts the issues for unused items. After adjusting the breakout list to reflect actual use, the FS designee posts the items to the ledger cards and documents them on the Issue/Sales Slip, CG-2581. Prior to preparing the end of month report all unused and non-perishable food items in the galley and breakout room shall be returned to dry stores and documented back on the inventory using an Adjustment Form, CG-3114.
 - 1) **Required Forms.** The designated FS documents issues on the Issue/Sales Slip, CG-2581; posts issues of each item used on the Provision Ledger, CG-4246, or

optional Stock Record Card (NAVSUP 766); and records the total issues on the Provision Inventory Control Record, CG-3469, and Daily Ration Cost Record, CG-3471. For sample forms see Exhibit 8-1 through Exhibit 8-5 at the end of this chapter.

- 2) **Verification.** The Issue/Sales Slip, CG-2581 has three Initial blocks and a Signature block to indicate responsibility, verification, and completion of the required paperwork. These entries are required:
 - a) **Issued Block.** The person, usually the Jack-of-the-Dust (JOD), who removed the items from inventory initials the “Issued” block.
 - b) **Posted Block.** The person, usually the JOD, who posted the issues to the ledger or stock cards and calculated the totals to the Issues/Sales Slip, CG-2581, initials the “Posted” block.
 - c) **Verified Block.** The FSO initials this box after verifying the issues are posted, extensions calculated, and totals tallied correctly; verifies 50 percent of the posted food items, including all meat; and checks all extensions and totals and verifies them as correct.
 - d) **Received-by Block.** The day’s Captain of the Watch or duty Food Service Specialist (FS) signs the “Received By” block to indicate who received the items.
 - e) **Files.** The JOD maintains a folder of signed, initialed Issue/Sales Slips, CG-2581 until the end of the month and includes them in the monthly dining facility file.
- b. **Posting Receipts.** Posting a receipt adjusts the inventory balance and an item’s unit price if it has changed. The designated FS posts issues first and then receipts unless the purchase was used for the meal. Exhibit 8-6 lists procedures to post receipts.
 - 1) **Required Forms.** The designated FS keeps the inventory on either a Provision Ledger, CG-4246, or Stock Record Card, NAVSUP 766, and records the receipt and credit memorandum totals on the Provision Inventory Control Record, CG-3469, by each date and invoice or receipt number. When posting issues to the Provision Ledger, CG-4246 the date, quantity issued and the balance are required entries. The balance total must equal the inventory in the storage spaces.
 - 2) **Verification.** The FSO checks these items after the posting is complete.
 - a) The proper units of issue were determined.
 - b) The on-hand balance on the ledger or stock record cards is correct.
 - c) Price averaging was calculated correctly.
 - d) All receipts and credit memorandum totals are entered on the Provision Inventory Control Record, CG-3469.
 - 3) **Files.** The designated FS totals all receipts, attaches them to the corresponding purchase order copy, and files them in the monthly CGDF file.

- a) **Stock Record Cards.** The designated FS keeps Stock Record Cards, NAVSUP 766 for a discontinued item or an item requiring a new card for 36 months.
- b) **Provision Ledger Forms.** The designated FS keeps Provision Ledgers, CG-4246 for a discontinued item or an item requiring a new form for 36 months.
- c. **Meal Sales.** Meal sale paperwork documents the meals sold and cash collected. The FSO also documents the change fund accounting because the change fund and cash collected are Government funds, and strict documentation is required to ensure an audit trail.
 - 1) **Cash Meal Sales.** Selling meals for cash requires a patron to pay for the meal before he or she enters the serving line. Patrons shall use cash or a personal check payable to "U.S. Coast Guard." The member's employee ID number (EMPLID) must be on the check. When selling meals to an authorized non Coast Guard member, cash or money orders are the only authorized form of payment. A cashier screens patrons for proper charges, collects payments, and makes change. The cashier is responsible for the change-making fund and a collection until the FSO reconciles the cash log and relieves the cashier of the funds.
 - a) **Required Forms.** Either the designated FS or cashier records meal sales on the Meal Sign-in Sheet, CG-4901; see Exhibit 8-7 for a sample form and Exhibit 8-8 for procedures for meal cash or credit sales. For examples of the cash log and reconciliation page, see Exhibit 8-9.
 - b) **Verification.** The FSO verifies the change-making fund, cash collected, and Meal Sign-in Sheet, CG-4901 after each meal. The XO/ XPO or personnel or administrative officer verifies ration conversions for meal sales when completing the Daily Ration Memorandum, CG-3123.
 - c) **Files.** The unit keeps the Meal Sign-in Sheet, CG-4901 and Cash Logs for 36 months after the last entry and then destroys them. Cash Logs are a unit controlled form. The unit keeps the daily Ration Memorandum, CG-3123 in the monthly dining facility report files.
 - 2) **Credit Meal Sales.** Selling meals on credit allows the patron to pay for meals after the end of the month. On the first workday of the new month the FSO shall present the patron with a statement showing the number of meals purchased during the previous month and the total amount. Patrons shall pay their bill within five (5) working days after receipt by check or money order payable to "U.S. Coast Guard." If member refuses to pay his/her bill or has separated from the Coast Guard and did not settle their account, contact the Pay Service Center (PSC) in Topeka, KS immediately for advice on implementing a pay adjustment against the member. Members paying by personal check shall write their Coast Guard Employee Identification number (EMPLID) on the front of the check. It is advised that commands limit or eliminate the use of credit sales to those members being discharged due to UCMJ or Courts Martial. Commands may also limit extending credit to reservists, members on PCS or TAD orders, or members that

will soon be departing the Coast Guard. Commands disestablishing or temporarily disestablishing may also require cash meal sales.

- a) **Required Forms.** Use an Individual Credit Account (ICA), CG-3476, see Exhibit 8-10, and/or Meal Sign-in Sheet, CG-4901, to record daily purchases and act as a payment statement at the end of the month.
 - b) **Verification.** The XO/XPO, or personnel or administrative officer verifies the total number of meals sold by credit daily when he or she determines the rations claimed on the daily Ration Memorandum, CG-3123.
 - c) **Files.** After the end of the month the FSO maintains Individual Credit Accounts in the monthly dining facility report for 36 months.
- d. **Selling Stores.** The CO/OINC must approve store sales, for either cash or credit, from the unit's inventory. He or she may approve recurring purchases by maintaining a local unit instruction. Other activities' infrequent purchases not covered in the unit's instruction require a written message or letter request, which must include payment procedures, the billing address, and point of contact. Exhibit 8-11 lists procedures for selling and transferring stores.
- 1) **Required Forms.** Record store sales to other Government agencies on a DD-1149, which includes the other services or agencies appropriate accounting data. Document store sales to all other activities on an Issue/Sales Slip, CG-2581. The selling unit retains the original and two copies of the Issue/Sales Slip, CG-2581. The unit retains the original in its files, submits one copy with the unit's next Coast Guard Dining Facility Operating Statement, CG-2576, and uses the second copy as a payment receipt. The purchasing activity receives one copy at the time of sale and when paying for the items received the other copy from the selling unit. The designated FS records sale totals on the Provision Inventory Control Record, CG-3469.
 - 2) **Verification.** This verification is required on Issue/Sales Slip, CG-2581's Initial and Signature blocks:
 - a) **Issued Block.** The person who removed the items from inventory, usually the JOD, initials the Issued block.
 - b) **Posted Block.** The person who posted the sale to the ledger cards, calculated the total, and posted it to the Issue/Sales Slip, CG-2581, usually the JOD, initials the Posted block.
 - c) **Verified Block.** The FSO initials the Verified block after verifying all entries, extensions, and totals are correct.
 - d) **Received-by Block.** The person receiving the food items legibly signs his or her name and rank in the Received block to indicate receiving them.
 - 3) **Files.** The unit retains the original DD-1149 or Issues/Sales Slip, CG-2581 in the monthly dining facility report file.
- e. **Transferring Stores.** Store transfers are authorized only between CGDFs. Moving stores transfers accountability for them since the Coast Guard already has purchased

them. Exhibit 8-11 contains procedures to document store transfers; these procedures are similar to store sales procedures.

- 1) **Required Forms.** Document store transfers on the Issue/Sales Slip, CG-2581. The transferring unit retains the original in its files and submits a copy with its next monthly operating statement. The receiving activity receives two copies at transfer. That unit keeps one copy in its file and submits the other copy with the operating statement. The designated FS records the transfer totals on the Provision Inventory Control Record, CG-3469 and the CGDFOS, CG-2576.
- 2) **Verification.** Sign these required verifications in the Issue/Sales Slip, CG-2581's "Initial" and "Signature" blocks:
 - a) **Issued Block.** The person who pulls the items from inventory, usually the JOD, initials the "Issued" block.
 - b) **Posted Block.** The person who posts the sale to the ledger cards and the totals on the control forms, usually the JOD, initials the "Posted" block.
 - c) **Verified Block.** The FSO initials the "Verified" block after ensuring all entries, extensions, and totals are correct.
 - d) **Received-by Block.** The person receiving the stores signs the "Received" block to indicate he or she received the items.
- 3) **Files.** The unit retains CG-2581 in the monthly dining facility report file.
- f. **Surveys and Inventory Adjustments.** Chapter 6 of this manual contains sample forms and detailed procedures to complete surveys and adjust inventories.
- g. **Ration Credits.** The Daily Ration Memorandum, CG-3123, Exhibit 8-12, determines the dining facility's operating allowance, based on daily ration credits and the authorized BDFA. Ration credits are of two types: subsisted in kind and partial rations; see Chapter 7 of this manual for BDFA value. The FSO posts the information to complete the Ration Memorandum's Section B. Daily the designated FS converts any partial rations to ration equivalents. The FSO also indicates the cash value of meals sold for cash and credit to determine the cash differential. The XO/XPO, or personnel or administrative officer verifies the Ration Memorandum, CG-3123 daily for accuracy. Units may claim the higher cash amount for meal sales rather than their ration value by using the cash differential. To determine the higher amount to claim for sold meals, on the Ration Memorandum, CG-3123 subtract the ration value, Line A-4, from the cash value of all meals sold that day on the Ration Memorandum, CG-3123's "Remarks" section. Post the cash value differential in the "Remarks" section, Column 12, of the Daily Ration Cost Record, CG-3471. Also add the cash differential to the ration value, Column 7. Exhibit 8-13 contains instructions to determine daily ration credits.
 - 1) **Required Forms.** The Daily Ration Memorandum, CG-3123, documents the unit's authorized daily ration value.
 - 2) **Verification.** The XO, XPO, or personnel or administrative officer verifies the daily ration credit, including the figures and calculations the FSO provides.

- 3) **Files.** Daily the FSO files the daily Ration Memorandums in the monthly dining facility file to support the month-end summary.

Figure 8-1

PARTIAL RATION CONVERSION FACTOR

Partial Ration Conversion Factor				
Meal	# Sold x	Equivalent =	Rations	x BFDA (\$5.42)
Breakfast	3	.20	.60	\$3.25
Lunch	18	.40	7.20	\$39.02
Supper	5	.40	2.00	\$10.84
Total			9.80	\$53.11
Cash Value of Meals Sold				
Meal	# Sold x	Discount Rate =		Column Line 4-A
Breakfasts	3			\$3.30
Lunches	18			\$37.80
Suppers	5			\$10.50
		Cash Value		\$51.60
		Ration Value		\$53.11
Subtract the Cash Value from the Ration Value to obtain the Difference; in this example, the unit will not claim any cash differential.				– \$1.51
NOTE: If the sold meals' converted ration value is greater than the amount of cash collected, the unit has no cash difference to claim; but if the amount of cash collected is greater than the sold meals converted ration value, the unit may claim the difference as part of its operating allowance.				

- h. **Daily Ration Cost Record, CG-3471.** The Daily Ration Cost Record, CG-3471 tracks the CGDF's accumulated monthly savings or losses and shows ration credits and values, the total of stores issued to the CGDF, and value of SMS. The JOD or designee completes this form each day using figures from the Daily Ration Memorandum, CG-3123, the current BDFA message, and the Issue/Sales Slip, CG-2581. On CG-3471 post Line A-4 from the Ration Memorandum in Column 4, Line A-9 in Column 3, and the remaining rations in Column 2. CG-3471 Column 5 must equal CG-3123 Line A-10. In Column 12 list the cash differential and SMS value and in Column 6 the current BDFA. Column 8 equals the value of Column 5 times Column 6 plus the cash differential. The CG-2581 total for issues to the CGDF goes in Column 8. Columns 9 and 10 show either a savings or loss for the day. Column 11 is the month's running total; including the previous month's accumulated surplus or

deficit. The preparer shall update this form daily; the CO/OINC shall review it if the dining facility is having extreme financial difficulties.

- 1) **Required Forms.** The Daily Ration Cost Record, CG-3471, is a locally controlled form indicating the dining facility's current financial status.
 - 2) **Verification.** The FSO verifies the calculations and BDFA claimed each day and initials in the Remarks Column 12 each day he or she checks the figures.
 - 3) **Files.** File the Daily Ration Cost Record in the monthly CGDF file.
- i. **Provision Inventory Control Record, CG-3469.** The Provision Inventory Control Record, CG-3469 maintains the current inventory total; the JOD updates it daily. At the end of the page, the JOD totals all the columns and carries the totals to the reverse side or on a new form, as appropriate. The FSO checks balances at this time by adding the beginning inventory figure to the receipt columns' totals and subtracting the expenditure columns' totals. The result should equal the current balance; if it doesn't, the FSO must reconcile.
- 1) **Required Form.** Use the Provision Inventory Control Record, CG-3469, a two-sided form with carry-over transactions on the reverse.
 - 2) **Verification.** The FSO verifies the entries and the totals each day, taking care the form shows all that day's purchases, credit memorandums, and expenditures.
 - 3) **Files.** The designated FS files the Provision Inventory Control Record, CG-3469 in the month-end dining facility records.
2. **Weekly.** Three items are required weekly: the next week's draft and approved menu, the transmitted purchase receipts, and cash transmittal.
- a. **Menu.** The menu, which must be typed, is very important because it establishes what the CGDF will serve and determines costs for one week, Monday to Sunday inclusive. Once the CO/OINC approves it, the menu orders the FSO what to serve, informs the duty FS what to prepare, and tells patrons what they are eating.
- 1) **Required Form.** Document the weekly menu on a CGDF menu or a locally generated form. Locally controlled forms can promote creativity in displaying the dining facility's meals but local menu forms must have this information:
 - a) **Unit Name.** The dining facility's parent unit name must appear at the top.
 - b) **Dates.** Show the starting date or inclusive dates the menu covers.
 - c) **Days of the Week.** Show the days of the week so patrons can easily read the menu.
 - d) **The Meal.** List the meal name and all items being served so patrons will know what they are eating.
 - e) **The Drafter's Name.** State who created the menu.
 - f) **Approval Names.** The FSO's and CO/OINC's names and signatures appear at the bottom of the menu.

- 2) **Verification.** The CO or OINC must approve the following week’s menu by Wednesday of the previous week.
 - 3) **Posting.** The Senior FS posts the weekly menu at the dining facility’s entrance and in the galley, provides copies of the menu to the JOD and, when requested, for workspaces.
 - 4) **File.** The designated FS files the original menu with signatures in the end-of-the-month dining facility records.
- b. **Cash on Hand.** To avoid theft or loss of funds it is most practical to keep just enough cash on hand to maintain the change-making fund, as shown in Figure 8-2.

**Figure 8-2
CHANGE MAKING FUND**

CGDF Size	Maximum Change	Maximum Cash on Hand
Small	\$50.00	\$500.00
Medium	\$75.00	\$1,500.00
Large	\$200.00	\$3,000.00

- c. **Securing Funds.** If at the end of the day the cash and checks on hand exceed the change fund, convert the excess to a money order or follow the Physical Security and Force Protection Program, COMDTINST M5530.1 (series), to ensure the cash is secured. When cash on hand, checks, or the combined money orders reach the maximum shown in Figure 8-2 convert and transmit funds to the designated Sale of Meals Lock-box; see Item d.(1) below. Increases in change funds shall be made by memo to Commandant (CG-1111). Approved changes shall be reported in remarks block of CGDFOS, CG-2576.
- d. **Transmitting Funds.** To keep the least amount of cash on hand from meal or stores sales, the designated cashier either converts cash on hand to a money order or cashier’s check and holds for a future transmittal or transmits the money orders, patrons’ personal checks, and/or cashier’s checks to the designated Sale of Meals Lock-box. All personal or cashier’s checks and money orders shall be made payable to “U.S. Coast Guard.” As per ref (f) all documents that support the disbursement of cash should be considered monies; therefore, cashiers shall safeguard all checks as though they were cash. The FSO subtracts fees for cashier’s checks or money orders purchased for that month on the CGDFOS, CG-2576, Block F. A transmittal letter shall accompany funds to document the transfer. The FSO shall use cashier’s checks, money orders, or patrons’ personal checks for official funds transmittals and shall **NEVER** use his or her own personal checks to transmit official funds.
- 1) **Purchasing Money Orders or Cashier’s Checks.** The FSO determines the amount needed for the change-making fund; the FSO subtracts it from the total cash on hand. The cashier or designee converts the remaining amount to a cashier’s check or money order in that amount less the fee; see Figure 8-3.

Figure 8-3
PURCHASING MONEY ORDERS OR CASHIER'S CHECKS EXAMPLE

Example		
Total cash on hand		\$325.85
Amount in change-making fund	Subtract	50.00
Amount converted		275.85
Money order fee	Subtract	1.35
Amount of money order		\$274.50

2) **Transmitting Funds for Deposit. The FSO transmits checks/money orders** by regular mail with a transmittal letter to the designated Lock-box. **Do not mail cash** to the designated Sale of Meals Lock-box. Mail only checks/money orders with a transmittal letter. Checks and transmittal letter shall be sent via first class, priority or express U. S. Postal Service ONLY. When transmitting, separate checks into batches of 50 or fewer. Attach an original transmittal letter with each batch of checks being transmitted. Make a copy of the letter and each check and/or money order for unit records. The signed transmittal letter accompanying the funds shall include the information found below and in Exhibit 8-14.

- a) The name and EMPLID number if a personal check, name of member if money order, or name of institution if a cashier's check.

Never use Coast Guard's member's social security number on any food service documentation. When selling meals to an authorized non Coast Guard member, cash or money orders are the only authorized form of payment. Cash may then be transferred to a money order or cashiers check. Subtract the amount of the money order or cashiers check from the transmittal letter.

- b) Each check or money order's serial number and amount.
- c) Monthly collection breakdown and month the sales are reported on the CGDFOS, CG-2576 using the correct format (e.g., 09 12 \$234.56) for the summary of Total Remittance.
- d) Net dollars transmitted: (total remitted).
- e) Unit, Customer Account Number, Address, Phone and FAX number.
- f) Printed name of the person transmitting the funds.
- g) Authorized signature.
- h) Year noted in calendar year, not fiscal year.

Mail transmittal letters with checks and money orders to the following address:

United States Coast Guard
Sale of Meals
PO Box 70988

Charlotte, NC 28272-0988

- 3) **FINCEN Collections Acknowledgement.** After the FINCEN receives and verifies funds transmitted to the designated Sale of Meals Lock-box, FINCEN sends a serialized dated acknowledgement letter to the unit for each deposit received via e-mail. The FSO shall note the serial number and the deposit date on the CGDFOS, Line 34 and in its “Remarks” block if more space is needed. Keep a copy of the deposit acknowledgement e-mail in the month in which reported as deposited, regardless of when the funds were collected or transmitted. A unit not receiving an acknowledgement e-mail within two weeks after transmitting funds must notify the FINCEN immediately for further guidance. If a unit has not received an acknowledgement receipt for the previous calendar month's transmittal by the second working day of the next calendar month, the FSO shall contact FINCEN via email, FIN-SMB-CGDF@uscg.mil, to request the acknowledgement information prior to submitting the CGDFOS. If this does not occur, the CGDFOS will be changed by FINCEN to reflect the correct information. In the event a transmittal is deemed lost, it shall be necessary to have members provide replacement personal checks, cashier’s check or money orders. Do not authorize stop payment procedures on member’s personal checks. Fees for stop payment are not deductible and members will not be reimbursed. If original checks arrive at a later date FINCEN will immediately refund members or apply payment to the member’s next bill as directed..
- e. **Auditing the Change-Making Fund.** As part of the annual audit, the auditor(s) review(s) the change-making fund to ensure Government funds are properly managed; for more information about this verification, see Chapter 8, pg. 8-8 of this manual. The unit change-making fund audit counts the cash and checks on hand and balances the account with transmittal letters, FINCEN serialized transmittal acknowledgements, and accounts receivable. Complete the following items:
- 1) **Cash Count.** Document the cash count on the Custodian’s Count of Cash on Hand, CG-4971, Exhibit 8-15. A cash count includes cash on hand, checks, cashier’s checks, and money orders as cash. Write the cash count total on CGDFOS, Line 35. The FSO shall report amount of change fund (cash held for making change) in the remarks section of the CGDFOS.
 - 2) **Transmittal Letters.** Total all transmittals and FINCEN serialized acknowledgement letters since the last report. Deduct the acknowledgment letters’ total from the transmittal totals to verify the amount of cash in transit. List as a discrepancy any transmittal for which more than one month has elapsed since shipment to the FINCEN without its having received the shipment and verify it with the appropriate FINCEN collection clerk. Enter the total of cash in transit on CGDFOS, CG-2576, Line 36.
 - 3) **Uncollected Bills Review.** Review and list as part of the report all unpaid bills for credit meal and store sales outstanding from the previous month. CGDFOS, CG-2576, Line 39 shows the total of any outstanding amount plus any current sales. All unpaid bills must be explained, each month, in the “Remarks” section of the CG-2576 until paid in full.

3. **Monthly.** The end of the calendar month concludes the dining facility's accounting period. The FSO summarizes the monthly transactions to support the completed CGDFOS, CG-2576. Complete this paperwork at the end of each month or as required.
 - a. **Provision Inventory Control Record, CG-3469.** The FSO must total all columns, verify balances, and compare these totals to the figures in the monthly CGDFOS, CG-2576:
 - 1) **Receipt Columns.** These represent all increases to the inventory and account for purchases, transfers and inventory adjustment increases.
 - a) **Purchases.** Representing the total of all purchases less any vendor credit statements, this figure must equal the CGDFOS, CG-2576, Line 3.
 - b) **Other.** This figure is the total of transfers of stores received and inventory increase adjustments. The CGDFOS, CG-2576, Line 2 equals the total of this column minus any inventory adjustments.
 - 2) **Expenditures.** These columns represent all deductions from inventory and account for all expenditures from it. Make these comparisons with the operating statement:
 - a) **Issues to Mess.** This figure is the total of all Issue/Sales Slips, CG-2581, used for issues to the dining facility. It should equal the total of Column 8 on the Daily Ration Cost Record, CG-3471.
 - b) **Sale of Stores.** This figure, the total of stores sold and transferred to other units, should equal the totals of CGDFOS, CG-2576, Block E, "Sale of Subsistence Items", and Block I, "Transfer to Other CGDFs".
 - c) **Other.** This column is the total of all inventory Adjustment Forms, CG-3114 and approved surveys.
 - b. **Daily Ration Cost Record, CG-3471.** Total all columns. The totals for Columns 2 through 5 support the summary Ration Memorandum, CG-3123. Subtract Column 7 from Column 8 to verify the total for Column 11.
 - c. **Summary Ration Memorandum, CG-3123.** The XO/XPO verifies and approves the Summary Ration Memorandum. When verifying the Summary Ration Memorandum's accuracy, the XO/XPO should use the daily Ration Memorandums and compare them to the numbers used on the Daily Ration Cost Record, CG-3471. Complete Ration Memorandum Section A to show the respective rations claimed for each BDFA. Complete Section B for partial rations to show the monthly summary for all transactions.
 - d. **Records Retention.** Units keep all dining facility records for 36 months.
- C. Reports.** The Provision Inventory Report, CG-4261; CGDFOS, CG-2576; and required supporting documentation are required at the end of each month. All reports reflect the dining facility's financial status for the month (all days inclusive). See example forms and documentation procedures in Exhibit 8-16 – Exhibit 8-19.
 1. **Provision Inventory Report.** The Provision Inventory Report, CG-4261, establishes the inventory on-hand value and supports the CGDFOS, CG-2576. The FSO or designee

normally completes the Provision Inventory Report, CG-4261 and submits it to the CO/OINC.

a. **Types of Reports.** There are three types of reports, each depending on their purpose.

- 1) **End-of-the-Month Report.** This report supports the monthly Coast Guard Dining Facility Operating Statement (CGDFOS), CG-2576, on Line 8. This report can show either a physical or book inventory. A physical inventory counts all items in inventory and compares them to the ledger or stock card's on-hand balance. The FSO performs a physical inventory monthly for CGDFs using the Perpetual and the Purchase vs. Allowance inventory control systems. The FSO conducts book inventories, which use ledger card balances, if physical inventories are impractical, (e.g., rough seas, loaded for patrol, etc.). Prior to load out a physical inventory shall be completed to assure accuracy for the end of the month report.
- 2) **Relief Report.** The relief inventory supports the required operating statement when the FSO is relieved. Both the outgoing and incoming FSO perform a physical inventory and document on a Provision Inventory Report, CG-4261. The outgoing FSO signs Block A and the incoming FSO signs Block D. The incoming FSO submits this report to the CO/OINC with the memorandum CGDFOS, CG-2576. For convenience, this report may be held simultaneously with the required end-of-the-month report.
- 3) **Annual Audit Report.** The annual audit reviews the integrity of the unit's inventory, cash management procedures, and procurement practices. This report is required every 12 months; it is advisable to conduct it simultaneously with a monthly CGDFOS. The unit CO/OINC shall assign one or two commissioned, warrant, or chief petty officers that are not part of the unit's food service organization to complete the annual audit. The officer or chief petty officer conducting the inventory verifies the prices, extensions, and total inventory value. The auditor(s) submits the audit report to the unit's CO/OINC for review and mails a copy to Commandant (CG-1111), a letter listing any discrepancies and corrective actions, and copies of the following documents as enclosures:
 - a) **Provision Inventory Report, CG-4261.** The auditor will conduct a physical inventory. In addition to verifying the count, the auditor should verify prices of high-cost and high-turnover items (meats, seafood, milk, coffee, etc.) against the most recent purchase to ensure the correct prices and price averages were used.
 - b) **Change-Making Fund Audit Report.** This report audits the change-making fund to ensure Government funds are properly managed. The report counts the cash on hand and compares it to the meal sale log and any other receipt documents. Besides verifying the cash on hand, the report audits the transmittals and serialized acknowledgement letters for each deposit received from FINCEN since the last report.

- c) **Procurement.** The auditor reviews all commercial procurement for the last three months by contacting all vendors either by phone or letter to obtain the Coast Guard's current accounts payable and compares each account with the FINCEN to ensure all accounts are current. Also, all purchases or calls over \$3,000 must have documents supporting competitive bidding. There are no dollar amount restrictions when ordering through prime vendor.
- b. **Forms.** The Audit Report uses the Provision Inventory Report, CG-4261, to document counts. Only an original is required. Completing the report updates these forms:
 - 1) **Provision Ledger.** The auditor enters these three pieces of information on each Provision Ledger, CG-4246, optional Stock Record Card (NAVSUP 766) or any unit approved stock record card with a balance:
 - a) **Date.** Date the inventory was completed.
 - b) **Inventory Type.** Document PINV for physical inventory, BINV for book inventory, VINV for verification and AINV for audit inventory.
 - c) **Balance.** The balance on hand at that date.
 - 2) **Adjustment Form, CG-3114.** The Adjustment Form, CG-3114 documents corrections to the inventory on the ledger cards. Clerical errors and weight adjustments are the acceptable types of adjustments. Missing items with a total amount of less than \$299.99 may be corrected with an adjustment form without performing a survey.
- c. **Commanding Officer Review.** The CO/OINC reviews the report and indicates review and approval by dating and signing Block F on the Provision Inventory Report, CG-4261. The CO/OINC should check for these items:
 - 1) **Legibility.** Scan the report to ensure all entries are legible. Line out errors with a single line, correct them, and initial near the correction.
 - 2) **Entries.** Check these entries:
 - a) **High-Cost Items.** Verify these items actually exist in the inventory.
 - b) **Half Items.** The only authorized half items are weighed items; the report should not list half or partial boxes, containers, cases, etc.
 - c) **Assorted Items.** Items such as assorted frozen pies, noodles, or salad dressings, etc., are not allowed or authorized unless the unit comes assorted from the vendor, (e.g., one case containing one dozen bottles of salad dressing in the manufacturer's selection of five different flavors). Otherwise enter each of these items separately, (e.g., blue cheese dressing, Italian dressing, French dressing, ranch dressing, etc.).
 - 3) **Extensions and Totals.** Check the inventory for math errors. If totals indicate math errors may exist, have someone else verify the calculations.

- 4) **Inventory Balance.** The auditor should check the inventory report totals against the last inventory balance on the Provision Inventory Control Record, CG-3469. The report's totals for this monthly report should fall within 5 percent higher or lower than the Provision Inventory Control Record's balance. Review all extensions, column totals, and grand total to correct any difference.
2. **Coast Guard Dining Facility Operating Statement (CGDFOS).** The CGDFOS, CG-2576, describes the unit dining facility's financial condition, uncollected outstanding funds, organizations from which to obtain reimbursement, and other pertinent information. The three types of reports, regular, relief, and memorandum are all completed the same way but used for different purposes. All three are to be documented on the CGDFOS, CG-2576, unless otherwise indicated. This information describes the three reports and their requirements.
 - a. **Regular.** This report provides accounting information to the FINCEN so it can charge the appropriate accounts for funds used. Prompt submission is required to ensure timely accounting. Commandant (CG-1111) also uses the CGDFOS for program management review and analysis.
 - 1) **Submission.** The FSO shall submit the original CGDFOS, CG-2576, with supporting documentation to the FINCEN (ogp), which must receive the package by the 10th day of the next month. Submit the report promptly even if invoices or other supporting documents are unavailable. **Reports should be transmitted by fax to (757)366-6526 or scanned digitally and sent in Adobe format and e-mailed to shared mailbox FIN-SMB-CGDF (located in GLOBAL). The FSO will receive a copy of the audited report back from FINCEN via e-mail.**
 - 2) **Format.** Coast Guard cutters at sea and shore stations in remote areas unable to meet the normal due date must transmit this information to the FINCEN from the CGDFOS, CG-2576, by message and then submit the actual CGDFOS and document package to the FINCEN as soon as possible.
 - a) CGDFOS Lines 2, 3, 5, 6, 7, 8, 11, 15, 16, 17, 18, 19, 20, 21, 22, 24, 26, 34, 37.
 - b) Number of SMS.
 - c) Totals of Government purchases.
 - d) Totals of commercial purchases.
 - 3) **Supporting Documents.** The statement package requires these forms to support the report, for unit files, and with the indicated distributions.
 - a) **CGDFOS, CG-2576.** The FSO submits a copy of CGDFOS, CG-2576 to the Finance Center (ogp) for review and recording of the unit's financial information for the month. The unit retains the original CGDFOS for their CGDF file. FINCEN will forward a copy of the audited report back to the unit and to Commandant (CG-1111) for review via e-mail.

- b) **Summary Ration Memorandum, CG-3123.** The FSO sends the original report to the FINCEN and retains one copy for the unit's file.
- c) **Transfer of Stores, CG-2581.** The unit keeps the original and one copy of the Issue/Sales Slip, CG-2581, after a transfer. The FSO puts the original in the unit's file and sends the copy to support the monthly CGDFOS, Block I. The receiving unit receives two copies. Keeps one for the CGDF file and send the other with the CGDFOS to support Block H.
- d) **Reimbursable Issues, DD-1149.** The FSO keeps the original for the unit CGDF file; gives one copy to the organization's local representative; and sends two copies with the CGDFOS plus one copy of the meal request notice or memo.
- e) **Provision Inventory Report, CG-4261.** Unless otherwise directed, submit one copy of the audit inventory report to Commandant (CG-1111). The FSO sends the audit report with either a regular or memorandum CGDFOS report.
- 5) **Relief Statement.** A relief CGDFOS report is required when the designated FSO is relieved. The relieving FSO submits the report to the CO/OINC as part of the regular monthly CGDF file. The two required supporting documents are a Provision Inventory Report, CG-4261 and a Cash Audit Report.
- 6) **Memorandum.** The FSO completes a unit-level memorandum report for a unit change of command and command-requested CGDF audits and submits the report to the CO/OINC for review. The FSO maintains memorandum reports in the monthly CGDF file.
- 7) **CGDFOS, CG-2576 Review.** The FSO shall prepare and calculate the report as accurately as possible and review all supporting documents to ensure consistency with the CGDFOS, CG-2576. After review submit it to the unit CO/OINC, who reviews it, verifies the information, approves the CGDFOS, and returns it to the FSO, who then sends a copy of the CGDFOS, CG-2576 to the FINCEN (ogp) along with all supporting documentation.
- 8) **The Previous Month's Audited Report Figures.** See Figure 8-4. Use these lines from the previous month's CGDFOS, CG-2576:

Figure 8-4

AUDITED REPORTS

Current CGDFOS, CG-2576 Line:		Must Match Previous CGDFOS, CG-2576 Line:	
1	Beginning Inventory	8	Ending Inventory
25	Unused Allowance from Last Report	26	Accumulated Unused Allowance at End of Report
28	Receivables, Beginning	39	Receivables CGDF to Collect
31	Cash on Hand, Beginning	35	Cash on Hand, End of Period
32	Cash in Transit, Beginning	36	Cash in Transit, End of Period

- a) Check CGDFOS, CG-2576, Line 8 against the last entry on the Provision Inventory Control Record, CG-3469. These entries should be within the dollar limits established in Chapter 5, “Testing the Perpetual Inventory Control System”.
 - b) Line 14 should fall within a range of 66 to 95 percent, representing the ideal quantity of inventory for a 30-day stock level. If Line 14 is less than 50 percent, the unit has too much inventory on hand. Any amount greater than 100 percent represents an inventory of fewer than 30 days’ worth of food. FSOs should be aware the ideal ratio depends on the situation when the inventory was taken.
 - c) Check Line 24 with the last Column 11 entry on the Daily Ration Cost Record, CG-3471. These entries should fall within the dollar limits established in Chapter 5 of this manual.
 - d) Line 26 should fall within plus or minus 10 percent of Line 22 in the CGDFOS, CG-2576 Remarks section.
 - e) Add Block E, “Sale of Subsistence Items” and Block F, “Sale of Rations and Meals.” Line 39 should not exceed this total. If it does, the CGDF has not collected an outstanding debt. All debts are due within five (5) working days after receipt. Explain any debts owed longer than 30 days in the remarks section of the CGDFOS, CG-2576. Provide amount owed and for which month(s).
- 9) **Suspended Operations (Temporary Closing).** If a unit must suspend its CGDF operations for any part of a month, the 10 percent maximum accumulated allowance or deficit does not apply for that month and will not until the next full month of operation.
 - 10) **Corrected Report CGFDOS, CG-2576.** If corrections must be made to a report which has been submitted to FINCEN, a corrected report shall be required. The FSO shall make corrections as needed and clearly print “CORRECTED REPORT” at the top of the amended operating statement. Corrected reports must be certified, dated, and signed by the FSO and CO/OINC. Any affected subsequent reports must be corrected, certified, dated, signed, and resubmitted as corrected reports.

D. Logs and Files.

The FSO will keep all records and logs together safely preserved for audit purposes. The unit retains all unit files for 36 months and all documents pertaining to cash, cash logs, credit sale of meals, or subsistence items for 36 months. All reports and supporting documentation older than 36 months shall be destroyed by shredding or by taking to a secure burn facility in accordance with (IAW) the Information and Life Cycle Management Manual, COMDTINST 5212.12 (series).

1. **Purchase Orders.** Keep blanket and regular purchase orders in files by purchase order numbers. Each file will contain all pertinent documents. On the right side of the folder file the procurement documents (SF-44, OF-347, and DD-1149) and call sheets (Blanket

Purchase Agreements). On the left side file all delivery receipts with supporting competitive documents and credit memorandums.

2. **Dining Facility Monthly File.** The dining facility monthly file will contain all documents covering that month's transactions. File all items as listed below for audit purposes. Cover sheets listing documents and precedence as shown below shall be utilized for each side of the CGDF monthly file.
 - a. **Left Side.** The left side will contain all that month's purchase and cash documents.
 - 1) FINCEN serialized memo(s) acknowledging deposits received.
 - 2) Transmittal letter(s) documenting funds transmitted, with copies of checks.
 - 3) Individual Credit Account(s), CG-3476.
 - 4) Issue/Sales Slip(s), CG-2581.
 - 5) Meals Sold and/or Meal Sign-in Sheet(s), CG-4901.
 - 6) Reimbursable Issues, DD-1149.
 - 7) Copies of procurement documents OF-347 and 348 and SF-44s.
 - 8) Copies of BPA Call Record Sheets.
 - 9) Copies of delivery, invoice, receipt tickets and credit card statements w/ receipts attached
 - 10) Copies of suppliers' monthly statements.
 - 11) Copies of Government-source shipping documents.
 - 12) Received Issue/Sales Slip, CG-2581s documenting transfers.
 - b. **Right Side.** The right side will contain all documents used to manage the facility.
 - 1) CGDF Operating Statement, CG-2576.
 - 2) Basic Daily Food Allowance Message.
 - 3) Summary Ration Memorandum, CG-3123.
 - 4) Daily Ration Cost Record, CG-3471.
 - 5) Daily Ration Memorandum, CG-3123.
 - 6) Provision Inventory Control Record, CG-3469.
 - 7) Adjustment Form, CG-3114.
 - 8) Flight or Special Meal Request, CG-4218.
 - 9) Issue/Sales Slip, CG-2581, Issues to CGDF.
 - 10) Issue/Sales Slip, CG-2581, Sale of Subsistence Items.
 - 11) Sales of Stores to Other Agencies.
 - 12) Provision Inventory Report, CG-4261.

- 13) Report of Survey, CG-5269.
 - 14) Original signed CGDF Menus.
3. **Cash Log.** The official record of funds received and transmitted, which the FSO shall use to track all cash transactions, including cash, checks, and money orders. The unit shall keep the completed cash logs for 36 months after the last transaction. In black ink write the start and finish dates in the front of each cash log. The cash log shall have the following six columns and information:
- a. **Date.** The date entered represents the date the unit received the funds or forwarded billing.
 - b. **Explanation.** Briefly describe the transaction. In this column enter change-making fund advances requiring the cashier's acknowledgement signature.
 - c. **Billed.** Enter the dollar amount charged to activities or individuals for meal or store credit sales. Summarize wardroom meal sales on Issue/Sales Slip, CG-2581, instead of listing individually for each officer.
 - d. **Received/Transmitted.** Enter the amount of funds received. For meal cash sales, the amount should include the change-making fund advance. Add the amount entered to the previous balance. Enter cashier's checks and money orders when purchasing them for later transmittal to the designated Sale of Meals Lock-box and deposit transfer to FINCEN. The money orders' or cashier's checks' amount should show subtracted fees.
 - e. **Balance.** Enter the amount removed and used as the daily change-making fund. Enter funds transmitted to the designated Sale of Meals Lock-box from cash collected during the month. Document money order and cashier's check fees in this column and deduct them from the balance.
 - f. **FSO verification.** The FSO verification represents the total of all cash, checks, and money orders the FSO holds.
4. **Meal Pass.** Units using meal passes for SIK identification will keep a log showing the meal pass number, the member's name, EMPLID, and the date issued.

E. Purchase vs. Allowance Paperwork for Small Units.

To reduce the amount of paperwork, small dining facilities as defined in Chapter 1 of this manual, may use Purchase vs. Allowance procedures instead of Perpetual Inventory if they buy most items frequently. The primary difference is in inventory control procedures. The Purchase vs. Allowance method does not require maintaining ledger cards, daily issues, or a Provision Inventory Control Record, CG-3469. This method assumes the unit purchases food against its daily allowance. Purchases must reflect what posted menus contain. If purchases are less than the daily allowance, the unit has a savings for the day; if more, it has a loss. Units using the Purchases vs. Allowance system must follow all Chapter 8, paragraphs A. through C. requirements with these exceptions:

- 1. **Purchases.** The FSO shall total daily purchases and post the total on the Daily Ration Cost Record, CG-3471, in Column 8. Line out "Consumed" and write in "Purchased."

2. **Ration Credits.** The FSO shall document daily ration credits on the Daily Ration Cost Record, CG-3471, Column 2; the XO/XPO shall certify the daily ration credits by initialing Column 12, "Remarks".
3. **Inventory.** The unit keeps minimal inventories of only seven (7) to ten (10) days' worth of subsistence requirements to support the menu. Units located in hurricane areas are exempt from the 7- 10 day rule during hurricane season. Inventory item prices are the purchase price. Mark items with the purchase price for inventory purposes. At the end of each month the FSO shall complete a physical inventory report.
4. **Open Galley.** A CO/OINC may authorize an open galley if the unit is classified a small dining facility, has two (2) or less permanently assigned Food Service Specialists and uses the Purchase vs. Allowance inventory system. Open galley allows the duty section to prepare quick, easy meals for themselves in the absence of the Food Service Specialist(s). The FSO shall charge duty section members not on SIK for one supper meal, consumed or not, for the open galley period. Members receiving a subsistence allowance to mess separately must not receive any food, cooked or raw, for free. Dining Facilities having two (2) permanently assigned Food Service personnel shall, at a minimum prepare breakfast, lunch and dinner Monday through Friday. Dining Facilities with only one (1) permanently assigned Food Service Specialist shall prepare, at a minimum breakfast and lunch Monday through Friday. If the dining facility is located onboard an afloat unit, all meals while underway shall be prepared. If military owned housing is co-located with the dining facility, then the dining facility shall not be classified an open galley under any circumstances.

DOCUMENTATION PROCEDURES for ISSUE/SALES SLIP, CG-2581

Issue/Sales Slip. The Issue/Sales Slip, CG-2581, is a multi-purpose numbered form. One use is to document food items issued to the CGDF. These entries are required:

1. **Unit Name.** Self-explanatory.
2. **Date.** Date the items were used. It must correspond with the menu date.
3. **Issued.** Name of CGDF using the item(s).
4. **Type of Documentation.** Mark the "Issue of Stores" block.
5. **Remarks.** Indicate the number of pages if more than one, (e.g., page 1 of 2 on page 1, page 2 of 2 on page 2, etc.).
6. **Accounting Data.** Leave blank.
7. **Item.** Used to consecutively number the entries made, "1, 2, 3."
8. **Description.** Name and specifically describe the food item used on the ledger card.
9. **Check Column.** The FSO checks this to indicate he or she verified the item and it was correctly posted to the ledger card.
10. **Quantity.** The quantity of the item.
11. **Unit.** Enter the unit of issue for the items described, (e.g., lb., oz., box, bt., ea, etc.).
12. **Unit Price.** Enter the current unit price of the items described.
13. **Extension.** Unit price times the quantity.
14. **Issued.** The Jack-of-the-Dust initials here.
15. **Verified.** The FSO initials to verify the correctness of the indicated entries.
16. **Posted.** The person posting the entries initials this block.
17. **Received by.** The signature of the Watch Captain or duty Food Service Specialist.

End of Procedure

SAMPLE PROVISION INVENTORY CONTROL RECORD, CG-3469

Provision Inventory Control Record. Entries on the Provision Inventory Control Record, CG-3469, may be made in pencil. These are required entries:

1. **Date.** Each day enter all issues, sales, inventory gains, inventory losses, and receipts with the month and year indicated in the heading.
2. **Explanation.** Enter the applicable name identifying the source of the transaction, (e.g., Wardroom Mess, CGDF, Inventory Adjustment, etc.).
3. **Document Number.** When issuing, transferring, or selling food items, enter the Issue/Sales Slip, CG-2581 sequential number; when receiving a purchase or transfer of food items enter each invoice or receipt number. When gaining inventory, enter each Adjustment Form, CG-3114 number.
4. **Receipts (+).** Enter all subsistence purchases, receipts from other CG units, or any positive inventory adjustments.
5. **Expenditures (-).** Enter all inventory expenditures from issues and inventory adjustments (losses to inventory) including surveys, issues, and sales of subsistence items, transfer of subsistence items, or any other inventory loss.
6. **Balance.** Enter the difference between the previous balance and the amount issued to obtain the inventory on hand.

End of Procedure

SAMPLE DAILY RATION COST RECORD, CG-3471

DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-3471 (Rev. 2-77)											UNIT NAME USCGC HEALY WABG-20	MONTH AND YEAR Jan-07				
DATE	NUMBERS OF RATIONS			TOTAL RATION (2+3+4)	TOTAL AMOUNT CASH/CREDIT SALE	BASIC DAILY FOOD ALLOWANCE	D I F F	TOTAL OP. ALL (5x6+DIFF)	STORE CONSUM	DAILY SAVING (7-8)	DAILY LOSS (7-8)	TOTAL SURPLUS	REMARKS			
	RATION IN KIND Furnished	REIM BUR ISSUE	CASH or CREDIT										(12)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	SMS	FLIGHT	INVENTORY ADJUSTMENT		
B/F												100.00				
1	1		1.0	2.0	7.95	9.22		18.44		18.44		118.44				
2						9.22						118.44				
3						9.22						118.44				
4						9.22						118.44				
5						9.22						118.44				
6						9.22						118.44				
7						9.22						118.44				
8						9.22						118.44				
9						9.22						118.44				
10						9.22						118.44				
11						9.22						118.44				
12						9.22						118.44				
13						9.22						118.44				
14						9.22						118.44				
15						9.22						118.44				
16						9.22						118.44				
17						9.22						118.44				
18						9.22						118.44				
19						9.22						118.44				
20						9.22						118.44				
21						9.22						118.44				
22						9.22						118.44				
23						9.22						118.44				
24						9.22						118.44				
25						9.22						118.44				
26						9.22						118.44				
27						9.22						118.44				
28						9.22						118.44				
29						9.22						118.44				
30						9.22						118.44				
31						9.22						118.44				
TOTAL	1		1	2	7.95			18.44				118.44				

Exhibit 8-4

PROCEDURES FOR POSTING RECEIPTS

Posting receipts adjusts the inventory on hand and prices to reflect the average cost. Follow steps A through E in order.

1. **Extensions and Calculation Totals.** Never assume handwritten figures on an invoice are correct; carefully review and if necessary extend quantities by unit prices to ensure accuracy. Immediately correct any errors by contacting the vendor to either receive a corrected receipt or have the vendor adjust its records. Refer to the sample Provision Inventory Control Record, CG-3469 in Exhibit 8-2.
2. **Post Receipt and Vendor Credit Totals.** Post receipt totals by invoice number, receipt number, Issue/Sales Slip, CG-2581 number, or vendor credit number on the Provision Inventory Control Record, CG-3469, and credit card call record sheets. In the Provision Inventory Control Record, CG-3469's explanation column, post the vendor and unit names.
3. **Call Record Sheet.** A unit-controlled and form that provides a daily record of all CGDF purchasing transactions for all calls regarding procurement for the dining facility.
4. **Determine the Price of Each Item.** To calculate the total quantity received and price:
 - a. Multiply the number of cases by the case pack, (e.g., 3 cases with 6 #10 cans per case=18 #10 cans).
 - b. Next, divide the 18 cans into the total cost of the item, (e.g., 18 #10 cans cost \$38.85; \$38.85 divided by 18 equals \$2.1583).
 - c. Round the price to the nearest cent. Here, round \$2.1583 to \$2.16 per #10 can. Here, round \$2.1483 to \$2.15. Round up and down accordingly.
5. **Post Each Item to Ledger Card.** List separately items having different prices, (e.g., canned soups, frozen pies, or dry cereal). Make a ledger card for each item; only one item per card. Document the receipt date and quantity in the appropriate lines on a Provision Ledger, CG-4246, or Stock Card, NAVSUP 766. Add the quantity received to the on-hand balance and document the new total. Check for any price difference; if there is one; determine the new item price by price averaging. To average prices add the on-hand and received quantities and their extended value; then divide the extended totals by the new on-hand balance; see chapter 5, paragraph C of this manual for price averaging procedures. This step is not required if the price is unchanged or the stock card has a zero balance. Mark the new price to the right of the old one and single-line out the old price. Document the price average on the reverse of the receiving document or on a sheet of paper attached to the receiving document.

End of Procedure

Exhibit 8-6

PROCEDURES FOR SELLING MEALS

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

1. **Change-Making Fund.** Each CGDF allowing cash sales shall have a fund to make change for meals sold for cash. From money received from previous sales, the FSO shall establish a change-making fund in the minimum amount necessary. Before each meal the FSO shall ensure the fund contains the maximum amount allowed in this chapter. The cashier legibly signs the cash log to acknowledge receiving the change-making fund. The cashier is accountable for the fund and all money collected.
2. **Meal Cash Sales.** The cashier verifies patron eligibility and collects funds by examining each patron's identification card and/or orders to determine his/her appropriate meal rate category. Each patron signs the Meal Sign-in Sheet, CG-4901 with name, EMPLID, unit assigned and amount paid for the meal.
3. **Meal Credit Sales.** Each patron has an ICA, on which to bill meal purchases. When the patron purchases a meal and signs the Meal Sign-in Sheet, CG-4901, the cashier or designee checks the appropriate box on the ICA for the meal purchased. The Meal Sign-in Sheet, CG-4901 is not an optional form at units utilizing credit sales. After the meal the designated FS converts both credit and cash sales to rations. At month-end the FSO or designee adds all meals purchased and completes the two recapitulation sections on the bottom of the form. The cashier or designee gives the bottom portion as the patron's receipt. On the ICA "Amount Due" portion, the patron must legibly sign the "Paid By" block to verify the amounts owed and paid are accurate. Upon payment the FSO shall annotate the form as paid and transfer the cash amount received into the cash log. Members shall pay the total amount of their bill within five (5) working days of receiving the ICA. Members departing on leave, TAD, etc, shall settle their credit account before departing. If the FSO experiences problems collecting from a member, he/she may require the member to pay by cash or check vice extending credit. Reservists on COMRATS (BAS), SIK not authorized, shall purchase meals on a cash only basis when performing ADT/DT. Note: If the FSO is having problems collecting from a reservist, the unit may stop the reservist's BAS due to untimely payment. The FSO shall ensure the accounting line to charge for meals for ADT/IDT is annotated on the Ration Memo and copies of the member's orders are provided.
4. **End-of-Meal Reconciliation.** The assigned cashier certifies the cash on hand equals the total of the change-making fund and money collected, and documents the reconciliation on the CG-4901 after the meal's last entry. Reconcile by counting the number of meals sold for cash and credit in each category and multiply the number by that category's current meal rate. Total both categories and add to the total, including the change-making fund. Next count the cash and compare it to the cash value of meals sold to the cash on hand. If a difference exists, double-check all calculations, see Exhibit 8-9 for examples of a reconciliation page and cash log.

End of Procedure

Exhibit 8-8

SAMPLE RECONCILIATION PAGE

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

SAMPLE CASH LOG

UNIT CASH LOG				DATE	
UNIT NAME		OFPAC		MONTH	
Date	Explanation	Billed	Received/Transmitted	Balance	Initial
TOTAL					

SAMPLE INDIVIDUAL CREDIT ACCOUNT, CG-3476

DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-3476 (REV. 3-85)										INDIVIDUAL CREDIT ACCOUNT										MONTH AND YEAR March 2005							
NAME OF PURCHASER LEMELIN TIM										GRADE AND RATE FSC				SSN/EMPLID 002125626													
DATE	CATEGORY							INITIALS	DATE	CATEGORY							INITIALS										
	B	L	S	BR	SB	HM	SN			B	L	S	BR	SB	HM	SN											
1	1								1																		
2									2																		
3									3																		
4									4																		
5									5																		
6									6																		
7									7																		
8									8																		
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25									25																		
26									26																		
27									27																		
28									28																		
29									29																		
30									30																		
31									31																		
TOTALS										1								TOTALS									
RECAPITULATION										DATE PAID																	
MEALS	NUMBER	RATE		AMOUNT		PAID BY																					
Breakfast	1	\$1.90		\$1.90		PAYMENT RECEIVED BY																					
Lunch																											
Supper																											
Brunch																											
Supper Brunch																											
Holiday Meal																											
Snack																											
VALUE OF PURCHASES TOTAL				→		\$1.90		SERIALIZED NUMBER		50301																	
PURCHASER'S RECEIPT FOR CREDIT SALE OF MEALS										MONTH AND YEAR																	
MEALS	NUMBER	RATE		AMOUNT		March 2005																					
Breakfast	1	\$1.90		\$1.90		DATE PAID																					
Lunch						PAYMENT RECEIVED BY																					
Supper																											
Brunch																											
Supper Brunch																											
Holiday Meal																											
Snack																											
VALUE OF PURCHASES TOTAL				→						\$1.90		SERIALIZED NUMBER		50301													

INSTRUCTIONS
 THE COAST GUARD DINING FACILITY MAINTAINS THE CG-3476 FOR EACH INDIVIDUAL PURCHASING MEALS ON CREDIT. POST MEAL COLUMNS DAILY, OPPOSITE THE DATE. THE CG-3476 LISTS TWO CATEGORY COLUMNS FOR MEALS PURCHASED UNDER DIFFERENT MEAL RATES. TOTAL THE MEALS CREDITED AT THE END OF THE MONTH OR PRIOR TO PURCHASEMENT OF AN INDIVIDUAL AND RECAPITULATE. GIVE THE INDIVIDUAL THE PURCHASER'S RECEIPT AND RETAIN THE CG-3476 IN NUMERIC SEQUENCE IN THE CGDF FILES OF THE MONTH SALES WERE MADE. RETAIN VOIDED CG-3476'S. THE PRIVATE MESS AFLOAT (PMA) MAY USE THE CG-3476, IF USED. MAINTAIN AND FILE IN NUMERICAL SEQUENCE IN THE PMA'S FILES. DESTROY ALL PREVIOUS EDITIONS OF CG-3476'S.

Exhibit 8-10

PROCEDURES FOR SELLING AND TRANSFERRING STORES

- A. Selling or Transferring Stores.** Selling or transferring stores to another command begins with the potential customer unit's written request or message to the issuing unit's CO/OINC. The request should include the date required, description, brand name(s), item size, and unit of issue. The FSO reviews the request to identify unavailable or substitute items and refers questions on appropriate substitutions to the requisitioner. The designated FS marks all items out of stock with no substitute Not in Stock (NIS) and repeats that notation in the Issue/Sales Slip, CG-2581's "Extension" Column and the DD-1149's "Supply Action" Column; indicates the item issued by checking the Issue Sales/Slip, CG-2581's "Check" Column or the quantity and unit of issue on DD-1149's "Supply Action" Column prices; and totals all documents at the time of sale or transfer.
- B. Posting.** Posting procedures require adjusting the ledger cards to reflect the sale or transfer, documenting the transaction cost on Issue/Sales Slip, CG-2581 or DD-1149, and posting the transaction totals on the Provision Inventory Control Record, CG-3469.
1. **Ledger Card Entries.** See the sample Provision Ledger in Exhibit 8-1. To post sales and transfers these entries are required:
 - a) **Date.** Enter the sale or transfer date.
 - b) **Sale/Transfer of Stores.** Enter the quantity in Provision Ledger, CG-4246's "Other" Column. On the Stock Card, NAVSUP 766, write "Sold" or "Transfer" in the "Explanation" Column.
 - c) **Balance.** Subtract the amount sold or transferred from the previous balance and enter the new balance.
 2. **Issue/Sales Slip.** This is the primary form for transfers and sales to Coast Guard and other activities; Exhibit 8-1 shows a sample Issue/Sales Slip, CG-2581. These entries are required:
 - a. **Unit Name.** Self-explanatory.
 - b. **Date.** Date the items were sold.
 - c. **Issued or Sold To.** The name of the activity or unit receiving the stores.
 - d. **Type of Documentation.** Mark the "Sale of Stores" Block for sales and the "Other" Block for transfers.
 - e. **Remarks.** Indicate the number of pages if more than one, (e.g., page 1 of 2 on page 1, page 2 of 2 on page 2, etc.).
 - f. **Accounting Data.** Note any purchase order numbers provided; otherwise leave blank.
 - g. **Item.** Used to consecutively number entries, (e.g., 1, 2, 3).

Exhibit 8-11

- h. **Description.** Enter the item's name and specific description from the ledger card.
 - i. **Check Column.** The JOD checks to indicate the items were sold or transferred.
 - j. **Quantity.** Write the quantity of the item sold in this column.
 - k. **Unit.** Enter the unit of issue for the items described, (e.g., 1b, oz., box, BT., ea, etc.).
 - l. **Unit Price.** Enter the food item's current unit price.
 - m. **Extension.** Unit price multiplied by quantity sold.
 - n. **Issued.** The Jack-of-the-Dust initials to confirm.
 - o. **Verified.** The FSO initials to verify the accuracy of all entries, extensions, and totals.
 - p. **Posted.** The person posting the entries initials.
 - q. **Received By.** The person receiving the items signs.
3. **Requisition and Invoice/Shipping Document.** The requisitioner completes the Requisition and Invoice/Shipping Document, DD-1149, which must include the billing address, purchase order number, that activity's accounting data, unit name, and a list of the items.
4. **Provision Inventory Control Record.** These entries are required:
- a. **Date.** Enter the transaction's calendar day. Write the month and year in the heading.
 - b. **Explanation.** Enter the activity's name, (e.g., wardroom, morale committee, etc.).
 - c. **Document Number.** Enter the sequential number from the bottom of the Issue/Sales Slip, CG-2581 or the purchase order number from the DD-1149.
 - d. **Sale of Stores.** Enter the grand total from Issue/Sales Slip, CG-2581 or DD-1149 if selling the stores.
 - e. **Other.** Enter store transfers in this column.
 - f. **Balance.** Subtract amount sold or transferred from the previous balance (this is the inventory's total cash value) and enter the amount.

End of Procedure

**SAMPLE DAILY RATION MEMORANDUM, CG-3123
And DOCUMENTATION PROCEDURES**

DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-3123 (REV. 9-90)		RATION MEMORANDUM						
UNIT NAME USCGC HEALY WABG-20			OPFAC NUMBER: 21-14102					
INSTRUCTIONS: Prepare daily for rations-in-kind and value of rations and meals sold. Lines A-1 to A-3: Rations-in-Kind. Lines A-4 to A-9: Ration Equivalents. Section B: use for calculating Lines A-4 to A-9 and SMS. Section C: Private Mess and Commuted Rations.			TYPE OF MEMORANDUM (Check appropriate box) <input checked="" type="checkbox"/> Statement of daily rations allowed dining facility <input type="checkbox"/> Summary of rations and sms allowed during accounting period <input type="checkbox"/> Authorization of commutation of rations to a private mess					
DATE 1-Jan-07	UFN	CLASS MEDIUM	a	b	c	d	e	
PERIOD COVERED			RATE	RATE	RATE	RATE	TOTAL	
FROM:	TO:		9.22				CASH VALUE (a + b + c + d)	
S	1. Regular Issues		1				1 / 9.22	
E	2. CG Reserves (ADT) 90/87217							
C	3. CG Cadets							
T	4. Sale of Meals		1				1 / 9.22	
I	5. CG Reserves (IDT) 90/87216							
O	6. Flight Rations							
N	7. CG Auxiliaries							
	8. Destitute Persons							
A	9. Reimbursable Issues							
	10. TOTAL RATIOS: Lines A-1 to A-9		2				2 / 18.44	
VALUE OF RATIOS AND MEALS SOLD CALCULATIONS								
E	MEAL / RATE	Line A-4	Line A-5	Line A-6	Line A-7	Line A-8	Line A-9	SMS
C	Breakfast .20	1 = 0.2	=		=	=	=	
T	Lunch .40	1 = 0.4	=		=	=	=	
I	Supper .40	1 = 0.4	=		=	=	=	
O	BRUNCH	=	=		=	=	=	SMS Total
N	Holiday(Dep)	=	=		=	=	=	x Value 1.58
	Holiday	=	=		=	=	=	Total
B	TOTALS	1						
S	1. Subsistence Specialist							
E	2. Ration in Kind							
C	3. Total (Lines B-1 and B-2)							
T	4. Value (Rate X No. Rations)							
I	5. TOTAL AMOUNT TO BE COMMUTED (Sum of Line C-4 Entries)							
O	6. PAYEE FOR COMMUTED RATIOS				7. ACCOUNTING DATA			
N								
C								
REMARKS:								CASH VALUE 7.95 RATION VALUE 9.22 NO CASH DIFF
SIGNATURE (Attesting Officer, include title)								
ERIN M. BIEMILLER, ENS, USCG								
ASSIGNMENT OF COMMUTED RATION PAYMENT TO DINING FACILITY								
Proceeds from this authorization (Line C-5) to be credited to COAST GUARD SUPPLY FUND in settlement of provisions purchased from Dining Facility of USCG _____ during month and year of: _____					SIGNATURE (Mess Treasurer)			

PRIVIOUS EDITIONS ARE OBSOLETE

RATION CREDIT DOCUMENTATION PROCEDURES

- A. General.** The Ration Memorandum, CG-3123, is used for daily ration credits. Check the appropriate block to indicate the type of memorandum, with these entries required for all types:
1. **Unit Name.** Self-explanatory.
 2. **OPFAC Number.** The unit OPFAC number to which the rations initially were issued. Tenant commands are units with different OPFAC numbers authorized to subsist at the providing unit. Complete Lines A-1 to A-3.
 3. **Date.** Enter the date to which the rations apply, either the previous day or weekend. If the rations remain the same as on the previous day, (e.g., on a vessel under way), then write "UFN," which stands for "Until Further Notice," in the block. For weekends indicate the inclusive dates in the period covered.
 4. **Class.** Indicate the dining facility's category, (e.g., Large, Medium, Small, or Contract).
 5. **Rate.** Indicate the current day's authorized BDFA.
- B. Completing the Ration Memorandum, CG-3123.** The FSO completes Lines A-4 to A-9 in Section A, Section B, and the SMS block. The XO/XPO or personnel or administrative officer determines the rations for Lines A-1 to A-3 in Section A and verifies the FSO's figures.
1. **Section B.** Section B has a line for each meal, a column for each line in Section A, and a column to determine SMS. Enter the total number of meals provided for each respective column, enter the meal totals to the left of the equal sign, determine ration equivalent by multiplying the number of meals by the corresponding ration conversion factors in Chapter 7 and Figure 8-1 of this manual, enter the ration equivalent to the right of the equal sign, total the ration equivalents and enter the total at the bottom of each column and the respective line in Section A. Do not round partial rations up or down. Also list the price of the meals sold for both cash and credit and deduct the ration value of the sold meals from the cash value. The amount remaining is the cash differential. Add this to the daily ration value to obtain the CGDF's additional operating funds.
 - a. **Line A-4, Sale of Meals.** The Meal Sign-in Sheet, CG-4901 and/or Individual Credit Account (ICA), CG-3476 supports these figures. Section B columns contain the totals for all meals sold regardless of category. The cash value in the "Remarks" Section includes all meals sold for either cash or credit.
 - b. **Line A-5, Coast Guard Reserves (IDT).** Line 5 is for drilling CG reservists not drawing full pay, allowances, or SIK who are entitled to consume their regular meals inclusive within, one meal before, and one meal immediately

Exhibit 8-13

after their orders unless the unit's CO/OINC or XO/XPO otherwise endorses. The Meal Sign-in Sheet, CG-4901, or Reserve unit's drill orders support the Line 5 figure and its Section B column.

- c. **Line A-6, Flight Rations.** Flight Meal Requests, CG-4218, support these figures.
- d. **Line A-7, Coast Guard Auxiliarists.** CG Auxiliarists' orders or ICAs, for two or more meals support this line.
- e. **Line A-8, Destitute Persons.** The FSO maintains a separate ICA for each person unless the CO/OINC directs otherwise; these accounts support this line.
- f. **Line A-9, Reimbursable Issues.** A copy of the CO/OINC's request letter or authorization supports this total.
- g. **Special Meal Supplement (SMS).** Total the number of SMS and multiply this total by the current SMS rate listed in the BDFA message. List this amount and any cash differentials in the Daily Ration Cost Record, Column 12 and add it to the Column 7 ration value. Do not claim SMS for flight meals or when operating during general quarters drills.
- h. **Subsistence-in-Kind (SIK) Credits.** Determine Section A Lines 1-3 for SIK by adding all personnel reporting in and subtracting those departing from the previous day's total for each line. Claim one SIK credit for each entitled person provided the CGDF served at least one meal on the day the member reported/depended on PCS orders, leave, compensatory absence, unauthorized absence or was hospitalized.

End of Procedure

SAMPLE TRANSMITTAL OF CGDF FUNDS MEMORANDUM

**U.S. Department of
Homeland Security**



**United States
Coast Guard**

Commanding Officer
Coast Guard Unit

Street address
City and State
Phone:
Fax:
4061
01 Apr 03

MEMORANDUM

From: Commanding Officer,
Coast Guard unit

Reply to: FSO

To: Collection Clerk, Finance Center

(Note: Letter is mailed to designated Sale of Meals Lock-box)

Subj: TRANSMITTAL OF CGDF FUNDS

Ref: Coast Guard Food Service Manual, COMDTINST M4061.5A

1. The following proceeds from the sale of meals and subsistence items from the Coast Guard Dining Facility are hereby transmitted in accordance with reference (a).

Date:

Unit Name:

Address:

City, State, and Zip Code:

P.O.C.: FSO name

Phone Number: E-Mail Address: Your.email@uscg.mil

Customer Account Number: 3SF (plus last 5 digits of Unit OPFAC)

Check/Money Order #	Maker/EMPLID	Amount
001	FS1 I. Weiss/EMPLID	65.00
007	FSC D. Reagan/EMPLID	39.95
Grand Total:		104.95

<u>Summary of Total Remittance</u>		
Collections for	03 04	65.00
	03 03	39.95

(indicates the end of the memo)

NOTE: Contract sale of meals payments should be remitted separately from dining facility sale of meals. The customer account number is 3SFCONTRACTSOM and you must cite the contract number. Rebate checks shall be remitted separately from dining facility sale of meals and the customer account number is 3SFREBATES.

Exhibit 8-14

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

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-4971 (6-04)		CUSTODIAN'S COUNT OF CASH ON HAND <i>(Prepare in Duplicate - Original (Auditor) - Copy (Custodian))</i>			REVIEW NUMBER	
UNIT		LOCATION			DATE	HOUR
CUSTODIAN		RATE/GRADE		ADO SYMBOL	CASHIER CLASSIFICATION	
TYPE OF ACTIVITY <i>(Check)</i>						
<input type="checkbox"/> ADO <input type="checkbox"/> CASHIER <input type="checkbox"/> COLLECTION CLERK <input type="checkbox"/> GENERAL MESS <input type="checkbox"/> CLOTHING LOCKER <input type="checkbox"/> EXCHANGE <input type="checkbox"/> OTHER <i>(Describe)</i>						
CURRENCY		QUANTITY	EXTENSION		TOTALS	
COIN	PENNIES		0 00			
	NICKELS		0 00			
	DIMES		0 00			
	QUARTERS		0 00			
	HALVES		0 00			
	DOLLARS		0 00			
	TOTAL COIN					
BILLS	ONES		0 00			
	TWOS		0 00			
	FIVES		0 00			
	TENS		0 00			
	TWENTIES		0 00			
	FIFTIES		0 00			
	HUNDREDS		0 00			
TOTAL BILLS					\$ 0 00	
TOTAL CURRENCY					\$ 0 00	
TOTAL OF CASH ITEMS, OTHER <i>(Support with listings)</i>						
TOTAL					\$ 0 00	
COUNT WITNESSED BY			COUNT MADE BY			
DATE	REVIEWER'S SIGNATURE		DATE	SIGNATURE OF CUSTODIAN		
DATE	REVIEWER'S SIGNATURE		TITLE			

Original (Auditor)

SAMPLE PROVISION INVENTORY REPORT, CG-4261, FIRST PAGE

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-4261 (Rev. 6-04)		PROVISION INVENTORY REPORT				UNIT NAME		OPFAC NUMBER			
TYPE OF REPORT (Check appropriate box(es))										DATE OF INVENTORY OR ISSUE	
<input type="checkbox"/> MONTH-END INVENTORY		<input type="checkbox"/> RELIEF INVENTORY		<input type="checkbox"/> INVENTORY VERIFICATION		<input type="checkbox"/> ISSUES TO THE ENLISTED DINING FACILITY					
EXPLANATION OF UNIT COLUMNS: SU - standard unit of issue; OU - other unit of issue. *Entry in OU block negates printed unit in preceding SU block						REMARKS					
ITEM	SU	OU	QUANTITY	UNIT PRICE	VALUE	ITEM	SU	OU	QUANTITY	UNIT PRICE	VALUE
MEAT, POULTRY, AND FISH						Italian, sausage, hot					
Bacon, slab	lb				0.00	Italian, sausage, sweet	lb				0.00
Bacon, sliced, prefried, 22 oz can	cn				0.00	Knockwurst	lb				0.00
Bacon, sliced	lb				0.00	Lamb, carcass	lb				0.00
Beef, chunks, 29 oz can	cn				0.00	Lamb, chops	lb				0.00
Beef, comed, 6lb can	cn				0.00	Lamb, roast	lb				0.00
Beef, comed	lb				0.00	Lamb, telescope	lb				0.00
Beef, diced	lb				0.00	Liver, sausage	lb				0.00
Beef, dried, sliced	lb				0.00	Luncheon loaf, pick & pim	lb				0.00
Beef, ground	lb				0.00	Luncheon loaf, pick & pep	lb				0.00
Beef, liver	lb				0.00	Luncheon meat	lb				0.00
Beef, oven roast	lb				0.00	Luncheon meat, 6 lb can	cn				0.00
Beef, patties	lb				0.00	Mackerel, fillet	lb				0.00
Beef, pot roast	lb				0.00	Ocean Perch, filets	lb				0.00
Beef, rounds	lb				0.00	Oysters, brd	lb				0.00
Beef, short ribs	lb				0.00	Oysters, shucked	lb				0.00
Beef, steak	lb				0.00	Pastrami	lb				0.00
Beef, swiss steak	lb				0.00	Pepperoni	lb				0.00
Beef, tenderloin	lb				0.00	Pigs feet	lb				0.00
Beef, w/o gravy 29 oz can	cn				0.00	Polish sausage	lb				0.00
Bockwurst	lb				0.00	Pork, butts	lb				0.00
Bologna	lb				0.00	Pork, country style, ribs	lb				0.00
Bologna, Lebanon	lb				0.00	Pork, diced	lb				0.00
Bratwurst	lb				0.00	Pork, ham	lb				0.00
Canadian, style, bacon	lb				0.00	Pork, hocks	lb				0.00
Chicken, boned, 29 oz can	cn				0.00	Pork, loin, bone-in	lb				0.00
Chicken, dehy, #10 can	cn				0.00	Pork, loin, boneless	lb				0.00
Chicken, broiler-fryer, cut-up	lb				0.00	Pork, slices, 5 oz	lb				0.00
Chicken, broiler-fryer, whole	lb				0.00	Pork, spareribs	lb				0.00
Chicken, hen/roaster	lb				0.00	Pork, tenderloin	lb				0.00
Chitterlings	lb				0.00	Pork, sausage, bulk	lb				0.00
Clams, breaded	lb				0.00	Pork, sausage, links	lb				0.00
Clams, cnd, minced	lb				0.00	Pork, sausage, precooked	lb				0.00
Clams, tzn	lb				0.00	Pork, sausage, links smld	lb				0.00
Cod, fillet	lb				0.00	Pork, sausage, 23 oz can	cn				0.00
Corn beef hash	cn				0.00	Rabbit, cut-up	lb				0.00
Crawfish, tails	lb				0.00	Rock cornish hens	lb				0.00
Ducks, whole	lb				0.00	Rockfish, fillet	lb				0.00
Fish, portions, brd	lb				0.00	Salami	lb				0.00
Fish, sticks, brd	lb				0.00	Salmon, fresh	lb				0.00
Flounder, filets	lb				0.00	Salmon, steaks	lb				0.00
Frankfurters, 22 oz, can	cn				0.00	Salmon, can #1	cn				0.00
Frankfurters	lb				0.00	Sardines, cnd	cn				0.00
Haddock, filets	lb				0.00	Scallops, brd	lb				0.00
Halibut, steaks	lb				0.00	Scallops, raw	lb				0.00
Ham, chunks, 29 oz can	cn				0.00	Shrimp, tzn raw, unpeeled	lb				0.00
Ham, pear shaped, cnd	lb				0.00	Shrimp, tzn, peeled, deveined	lb				0.00
Ham, cooked, boneless	lb				0.00	Shrimp, tzn, breaded	lb				0.00
Ham, pullman, end	lb				0.00	Shrimp, tzn, molded, breaded	lb				0.00
Ham smoked, bone-in	lb				0.00	Shrimp, dehy, #10 can	lb				0.00
Hamburger, w/o gravy	cn				0.00	Thuringer	lb				0.00
COLUMN TOTAL					0.00	COLUMN TOTAL					0.00

Previous editions may be used

Page 1 of 7

Reset

SAMPLE PROVISION INVENTORY REPORT, CG-4261, LAST PAGE

U.S. DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG-4261 (REV. 6-04)	PROVISION INVENTORY REPORT <i>(Continued)</i>	OPFAC NUMBER	DATE OF INVENTORY OR ISSUE
<p style="text-align: center;">CERTIFICATION INSTRUCTIONS</p> <p>A. Use for physical inventories taken by food service officer or verifying officer(s). When relief involved, outgoing food service officer signs A; incoming food service officer signs D.</p> <p>B. Use for inventories taken from stock records when physical inventory waived by commanding officer, etc.</p> <p>C. Use when form prepared as a statement of issues to the enlisted dining facility.</p> <p>D. To be completed by relieving (incoming) food service officer.</p> <p>E. This certification to be signed by witness(es) to physical inventory takes when outgoing food service officer detached too suddenly to permit conducting a joint inventory with his successor.</p> <p>F. To be signed by commanding officer when E used OR when inventory verified by officer(s) other than food service officer.</p>			
CERTIFICATION		SIGNATURE, GRADE, TITLE	
A. I (We) hereby certify the foregoing to be a true statement of inventory taken under my (our) personal supervision.			
B. I hereby certify the foregoing to be a true statement of inventory taken from the enlisted dining facility stock records.			
C. I hereby certify the foregoing to be a true statement of issues to the enlisted dining facility			
D. Received the provisions listed in this inventory, for which I hold myself accountable.			
E. I (We) witnessed the foregoing inventory and hereby certify it to be true and correct.			
F. Examined and approved on _____ (date)			

Reset

PROVISION INVENTORY REPORT DOCUMENTATION PROCEDURES

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

- A. Physical Inventory.** A physical inventory requires physically counting all material stored within a specific area, (e.g., dry stores, chill box, freezer). Inventory takers count items a first time; then the FSO reconciles the counts with the stock or ledger records. Inventory-takers may count a second time if the initial count and stock or ledger cards do not agree.
1. **Counting Procedure.** Starting in one location, count every item, noting it by its name, size, and unit of issue; record the count on a sheet of paper. Count case lots by their individual unit of issue, making sure each case is full. Count all items in their original unopened container. Count identical items not located together in the same listing on the tabulating paper. Circle the item's grand total when the count is complete.
 2. **Reconciling with Ledger Cards.** Compare each item with the stock or ledger card. If the physical count and card totals are the same, document the date, PINV, and the quantity on the stock or ledger card. If the quantity totals are different, take these steps:
 - a. Recount the items that are different on the stock or ledger card.
 - b. Review any un-posted receipt and expenditure documents that may have been stored or removed during the inventory.
 - c. Review ledger card entries for these types of possible errors:
 - 1) Inaccurate mathematical computations.
 - 2) Duplicate or incomplete entries.
 - 3) Quantities erroneously transcribed from delivery documents.
 - 4) Incorrect on-hand balances brought forward from a previous ledger card.
 - d. If the steps in 2.a and b. above resolve the difference, correct the stock or ledger card as necessary and enter the three types of data described in Item 2.
 - e. If the steps in 2.a and b. above fail to resolve the difference, determine whether the difference is major, 2% of the operating allowance, or minor, less than 2%.
 - f. For gains and losses qualifying as minor differences, post the higher or lower quantity on the cards and bring the balance into agreement with the physical inventory count. Prepare an Adjustment Form, CG-3114, to document the increase or decrease on the Provision Inventory Control Record, CG-3469.

Exhibit 8-17

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

B. Book Inventory. An inventory taken from the ledger cards is a book inventory, based on the premise the cards reflect the actual inventory. A book inventory takes less time to prepare and normally does not require completing adjustment forms or surveys to correct the ledger cards. The Provision Inventory Report, CG-4261 shows the on-hand balance shown on the cards and their respective weighted average price.

C. Recording Procedures. Document the inventory on the Provision Inventory Report, CG-4261. Show the item, unit of issue, quantity, unit price, and value. Preparers should take care to prevent transposition and recording errors and either type or write the form in blue or black ink.

1. **Heading.** Enter the unit OPFAC number and inventory date at top of each page. On the first page, enter the unit name and type of inventory. If using a computer spreadsheet, include the heading and report date at the top of each page.
2. **The Provision Inventory Report.** The report has a generic list of food items and their standard units of issue grouped into categories, (e.g., meats, poultry, fish; dairy and eggs; fruit and vegetables; etc.). Find the printed item most closely describing the counted item and record the average price and quantity from the work sheet or ledger cards. If more detail will identify an item, write it to the right of the item; the description should closely match the ledger card entries. Indicate non-standard units of issue in the OU Column. If an item does not match a listed entry, write the item in a blank entry at the end of the appropriate category. After all the blank areas are filled, write over printed listings. Be sure the entry is legible. Each item entry must include the description, unit of issue, and unit price.
3. **Extensions and Totals.** Multiply each item's quantity by its price; enter the extension in that item's value column. Extend all items before totaling columns. Total each column and double check it by having one person read off each entry to a second person or by running a second total that matches. Enter the grand total of all columns on the last page.

D. Certification. Submit a Provision Inventory Report, CG-4261, with the certifications shown below to the CO/OINC for approval.

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

End of Procedure

**SAMPLE COAST GUARD DINING FACILITY OPERATING STATEMENT
(CGDFOS), CG-2576, and DOCUMENTATION PROCEDURES**

Department of HomeLand Security U. S. Coast Guard CG-2576 (Rev. 7-89)		COAST GUARD DINING FACILITY OPERATING STATEMENT			OPFAC NUMBER 21-12204	
UNIT NAME USCGC ALEX HALEY (WMEC-39)		Class of CGDF MEDIUM	TYPE OF REPORT <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Relief <input type="checkbox"/> Memorandum		Period Covered From 01-Oct-07 To 31-Oct-07	
A. OPERATING STATEMENT			D. SUMMARY OF ACCOUNTS RECEIVABLE			
1. BEGINNING INVENTORY (Line 8, Last Report)			28. RECEIVABLES, BEGINNING (Line 39, Last Report)			
2. RECEIPTS FROM OTHER CGDFs (Block H)			29. SALE SUBSISTENCE ITEMS (Block E)			
3. PURCHASES (Block G)			30. SALE RATIONS OF MEALS (Block F)			
4. TOTAL (1-3)			31. CASH ON HAND, Beginning (Line 35, Last Report)			
5. APPROVED SURVEY (Block J)			32. CASH IN TRANSIT, Beginning(Line 36, Last Report)			
6. SALE OF SUBSISTENCE ITEMS (Block E)			33. TOTAL (LINES 28-32)			
7. TRANSFER TO OTHER CGDFs (Block I)			34. COLLECT ACKNOWLEDGED RECEIPT (s) NO. see remarks			
8. ENDING INVENTORY			35. CASH ON HAND, End of Period			
9. TOTAL (5-8)			36. CASH IN TRANSIT, End of Period			
10. NET VALUE OF SUBSISTENCE ITEMS CONSUMED (Line 4-9)			37. TO BE BILLED ON SF-1080/1081 by (f)			
11. SALE OF RATION AND MEALS (Block F)			38. TOTAL (LINES 34-37)			
12. CHARGES TO APPROPRIATED FUNDS (Line 10-11)			39. RECEIVABLES TO BE COLLECTED BY CGDF (Line 33-38)			
13. AVERAGE COST OF RATION (Line 10 ÷ 21)		#DIV/0!				
14. RATIO OF ISSUES TO INVENTORY (Line 6+7+10 ÷ 8)		#DIV/0!	E. SALE OF SUBSISTENCE ITEM			
B. SURPLUS ACCOUNT						
SMS	x	1.63	SOLD TO	INV. #	AMOUNT	
15. CLAIMED	x					
16. CLAIMED	x					
17. CLAIMED	x					
18. SOLD	x					
19. SOLD	x					
20. REIMBURSIBLE	x		TOTAL			
21	=TOTAL NO. OF RATION		F. SALE OF RATION OF MEALS			
22. TOTAL OPERATING ALLOWANCE SMS Plus (Line 15 through 20)						
23. NET VALUE OF SUBSISTENCE ITEMS CONSUMED (Line 10)			SOLD TO	INV #	AMOUNT	
24. UNUSED ALLOWANCE (loss) THIS PERIOD (Line 22-23)			DISCOUNT CASH SALES			
25. UNUSED ALLOWANCE (deficit) FROM LAST REPORT						
26. ACCUMULATED UNUSED ALLOWANCE (deficit) END OF PERIOD			STANDARD CASH SALES			
27. MAXIMUM ACCUMULATION ALLOWED 10% of Line 22						
C. REMARKS (Cont. on reverse)			ICA SALES			
No Cash Diff =						
MAXIMUM ACCUMULATED DEFICIT ALLOWED 10% OF LINE 22						
			Less Money Order Fee			
			TOTAL			

Exhibit 8-18

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

- A. Advance Activities.** All paperwork completed during the month supports the Coast Guard Dining Facility Operating Statement (CGDFOS), CG-2576, which is simpler to prepare if this paperwork is completed properly. Prepare these supporting forms and reports before completing the CGDFOS, CG-2576.
1. **Issues.** Post all issues for the last day. Charge items for the next day, (i.e., the first day of the next month), against the following month.
 2. **Store Sales.** Post all pending credit store sale transactions before completing the Provision Inventory Control Record, CG-3469.
 3. **Provision Inventory Control Record, CG-3469.** Total all columns and verify the ending balance of the Provision Inventory Control Record.
 4. **Daily Ration Cost Record, CG-3471.** Total all columns and verify the ending balance.
 5. **Summary Ration Memorandum, CG-3123.** Complete the month's summary ration count and have the XO/XPO verify it. Only the XO/XPO can verify and sign the Summary Ration Memorandum.
 6. **Provision Inventory Report, CG-4261.** After concluding all inventory transactions for the month, complete the Provision Inventory Report. Compare the inventory's total to the Provision Inventory Control Record, CG-3469, ending balance. If the totals are 5% higher or lower than the operating allowance, take the steps listed in chapter 5, paragraph E of this manual to reconcile them. Write the ending inventory total on CGDFOS, Line 8.
 7. **Purchases.** All dining facility subsistence purchases shall be listed on the CGDFOS, CG-2576, Block G. List purchases in order of precedence, (i.e., government purchases (Prime Vendor) shall be listed first). The contract number for government purchases shall also be listed. All purchases from government and commercial sources may be summarized in one line per vendor using inclusive Julian dates for the accounting period, (i.e. 001-031 would be used for January). List purchases in Block "G" on the reverse side of the CGDFOS, CG-2576.
 8. **Meal Sales.** For each meal rate category, 1, 2, or 3, summarize the month's meal sales and document the summary on an Individual Credit Account, CG-3476; or the Meal Sign-in Sheet, CG-4901. The form shall show the number of each meal sold and its price. If only a few people purchased meals, summarize sales for each patron on an Issue/Sales Slip, CG-2581. The list will show the category or patron, the Issue/Sales Slip, CG-2581 number, and that slip's total. List any money order or cashier's check fees separately and deduct their totals from the overall total. List the sale forms' total on the CGDFOS, CG-2576, Block F.
- B. Preparing the Operating Statement.** Use a working copy when first preparing the CGDFOS, CG-2576 to help in preparing the final copy for submission to FINCEN. Follow these procedures to help complete the CGDFOS, CG-2576.

Exhibit 8-19

1. **Complete the Top Section.**
 - a. **Unit Name.** Self-explanatory.
 - b. **Operating Facility (OPFAC) Number.** Self-explanatory.
 - c. **CGDF Class.** Indicate dining facility class, Large, Medium, or Small, as defined in Chapter 1 of this manual. Check the appropriate report type, Regular, Relief, or Memorandum. Also indicate in this Block if claiming the SEPRATS supplemental increase to the BDFA.
 - d. **Period Covered.** Monthly reports always cover the first to last day of the month and include all transactions occurring within that period. A relief or memorandum report covers the first of the month to the date of relief or memorandum. Relief or memorandum reports have no effect on computing the required monthly report. A required report's beginning inventory is always the previous month's report's ending inventory.
2. **Transcribe Numbers from Last Report.** Write the numbers from certain lines in the prior month's report in the appropriate lines in the current month's report. Using the audited copy returned from the Finance Center, transcribe these numbers from last month's to this month's CGDFOS, CG-2576.

Figure 8-5

NUMBERS TO TRANSCRIBE TO CURRENT CGDFOS, CG-2576

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

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

Figure 8-6
BLOCK A, CGDFOS, CG-2576

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

4. **Block B, Surplus Account.** Block B determines the month's total allowance and dining facility's financial status.
- a. **Above Line 15.** Enter the total SMS value.
 - b. **Lines 15 to 17.** The total number of rations and ration value (monthly BDFA plus authorized OPSUPs) claimed for the period as recorded on the Summary Ration Memorandum, CG-3123. Each line will include all rations claimed except for meal sale rations. Enter meal sale rations on Lines 18 to 20 corresponding to the BDFA

- plus authorized OPSUPs. The monetary total on CGDFOS, CG-2576's Lines 15 to 17 will equal the monetary total of Lines A-1 to A-9 less Line A-4, corresponding to the columns and BDFA plus authorized OPSUPs claimed on the Summary Ration Memorandum.
- c. **Lines 18 to 20.** The total number of rations for meals sold and value (monthly BDFA plus authorized OPSUPs) as recorded on the Summary Ration Memorandum, CG-3123's Line A-4. Use one line for each BDFA plus authorized OPSUPs.
 - d. **Line 21.** Add the number of rations reported on Lines 15 through 20 to obtain the total number of rations for the period. Do not include SMS.
 - e. **Line 22.** Add the money value extensions of SMS, Lines 15 through 20, and any authorized cash differential claimed to obtain the total ration allowance.
 - f. **Line 23.** Enter the Line 10 amount.
 - g. **Line 24.** If Line 22 is larger than Line 23, the CGDF has a savings. Line out "Loss" and enter the amount of the month's unused allowance. If Line 23 is larger than Line 22, the CGDF has a loss. Line out "Unused Allowance" and show the loss in parentheses, (e.g., (\$45.15)).
 - h. **Line 25.** Enter the lesser of Line 26 or 27 from the previous month's report and delete "Deficit" unless a deficit existed at the previous month's end. If it did, enter last month's report's Line 26 enclosed in parentheses, and delete "Unused Allowance."
 - i. **Line 26.** Enter the sum of Lines 24 and 25. If a deficit exists at month-end, delete "Accumulated Unused Allowance." Report deficit figures in parentheses. If a deficit does not exist delete "Deficit."
 - j. **Line 27.** To determine the maximum saving a CGDF may accumulate, multiply the total ration allowance, Line 22, by 10 percent. CGDFs may accumulate a savings of 10 percent over allowances; if savings are greater, the CGDF returns the overage to the Supply Fund. The maximum accumulated savings for all WLB, WMEC, WHEC, WAGB and National Security Cutters (WMSL) dining facilities may carryover is 30 percent of line 22 of the CG-2576 and will be reflected in line 27 of the CG-2576. This rule does not apply to the maximum allowable deficit a dining facility may carry over.
5. **Block C, Remarks.** Explain Lines 15 through 20 for BDFA, SMS, OPSUPs, and additional allowances. Show amount of cash differential. Explain Line 39; show debtor, amount owed and month for which adjustments on the current report for credits or charges to previous reports, etc. If additional space is needed, continue on the reverse or attach a separate sheet.
 6. **Block D, Summary of Accounts Receivable.**
 - a. **Line 28.** Enter the accounts receivable at the beginning of the month from Line 39 of last month's report.
 - b. **Line 29.** Enter the amount of subsistence items sold during the period. Entries made must agree with Block E (Total) and Line 6. If the CGDF sold food items for cash,

- the FSO deducts any fee(s) for the money order(s) used to transmit funds to the designated Sale of Meals Lock-box.
- c. **Line 30.** Enter total value of rations and meals sold, after the money order fee has been deducted. The entry must agree with Block F (Total) and Line 11.
 - d. **Line 31.** Cash on hand at the beginning of the reporting period from Line 35 of last month's report.
 - e. **Line 32.** Cash in transit to the designated Sale of Meals Lock-box from Line 36 of last month's report. NOTE: Line 32 of the current report must always equal Line 36 from the last report.
 - f. **Line 33.** Enter the total of Lines 28 through 32.
 - g. **Line 34.** Enter the total amount for which the CGDF has received serialized acknowledgement letters from the FINCEN during the reporting period. Show each letter's acknowledgement number and date in the space provided. The FSO must file each deposit acknowledgement letter in the month reported as received, regardless of when the funds were collected or transmitted. The Finance Center's numbered, dated acknowledgement letter of funds transmitted contains a "control" document number both the CGDF and cashier must account for.
 - h. **Line 35.** The actual amount of cash on hand at month-end (Period covered "To" date on operating statement).
 - i. **Line 36.** The actual amount of funds transmitted to the designated Sale of Meals Lock-box for deposit for which the FSO has not yet received a serialized acknowledgement letter. Amount entered on Line 36 should only include monies transmitted before close of business (COB) on the Period Covered "To" date of operating statement.
 - j. **Line 37.** The amount the Finance Center will bill on SF-1080 as reimbursable issues. Attach received invoices in duplicate to support these billings. In the space provided enter the name of the responsible accounting office in abbreviated form, (e.g., CCGD13).
 - k. **Line 38.** Enter the total of Lines 34 through 37.
 - l. **Line 39.** Subtract Line 38 from Line 33. Enter this amount on Line 39, the total accounts receivable to be collected. Explain uncollected amounts in the Remarks Block. Show debtor, amount owed, and for which month.
7. **Block E, Subsistence Items Sales.** List store and subsistence item sales issued for migrant operations in Block E. To document these sales, list the activities or organization's name, the Individual Credit Account, CG-3476; Issue/Sales Slip, CG-2581; purchase order number or Requisition and Invoice/Shipping Document, DD-1149; and dollar amount; (see Exhibits 8-10 and 8-11). Subtotal any sales to other Government agencies and issues to migrant operations the FINCEN must bill for reimbursement. Write the grand total at the bottom of Block E and in Lines 6 and 29.
 8. **Block F, Meal Sales.** Show sales by category, Issue/Sales Slips, CG-2581s' and Individual Credit Account, CG-3476s' inclusive form numbers, and total amount for each

category. Enter each activity or Government agency to bill for reimbursable issues with invoice number and amount for each. Subtotal the amounts for the reimbursable issues only. Add Block F subtotal for reimbursable issues to the Block E subtotal for reimbursable issues. Enter this amount on Line 37. If the CGDF purchased a money order or cashier's check to transmit funds, write the money order or check serial number and subtract the fee, enclosed in parentheses, (e.g., MO #12566-(\$1.00)). Write the net total on Lines 11 and 30.

9. **Block G, Purchases.** List all the month's purchases in Block G on the CGDFOS, CG-2576. Group and subtotal purchases by Government and commercial sources and adjust purchases reported earlier. Show amounts by invoice number, MILSTRIP or FPD procurement document numbers. If purchasing with a Government credit card, enter 32-00-0000-B-1234, broken down as follows:

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

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

- a. Commercial purchases include term contracts, Coast Guard exchange system activities, and any open market purchases (blanket or one-time). These purchases use Forms OF-347 or SF-44 or the IMPAC card.
 - b. Government purchases include purchases from U.S. Armed Forces or the DSCP. Items purchased from the Government will have NSNs assigned. Use DD-1149 or DD-1348. Subtotal purchases by each agency.
 - c. List adjustments for credit memorandums and purchase errors from previous reports at the bottom of Block G. Indicate negative numbers by parentheses. Purchase corrections the FINCEN made on "reviewed" reports need not be re-entered if used to adjust another report.
10. **Block H, Receipts from Other Coast Guard Units.** If another Coast Guard unit transferred stores to the CGDF, the FSO indicates the unit from which received, invoice number, and amount. Carry the total received to Block A, Line 2. A receiving CGDF gets two priced copies of the Issue/Sales Slip, CG-2581, and must retain one copy for its files and submit the other with the CGDFOS. The issuing CGDF adjusts all invoices, (e.g., for shortages, shipping losses, and math errors).
 11. **Block I, Transfer to Other Coast Guard Units.** If the CGDF transferred stores to another unit, the FSO lists that unit's name, the Issue/Sales Slip, CG-2581 number(s), and transfer amount. The issuing CGDF adjusts all invoices, (e.g., for shortages, shipping losses, and math errors). Total all transfers and post the total at the bottom of Block I and in Block A, Line 7.
 12. **Block J, Approved Surveys.** In Block J list all approved surveys; post their total at the bottom and in Line 5.
 13. **Signature Spaces.** The FSO and CO/OINC sign and date above the typed in names and dates here.

14. **Completing the Statement.** After the CO/OINC approves the CGDFOS, CG-2576 and legibly signs it, the FSO shall put the package together; including supporting documents, and submit to FINCEN. If sending supporting documents received by the unit **after** submission of the package to FINCEN, the FSO shall send the documents and a letter referencing the applicable CGDFOS, CG-2576.
15. **Shipping the Package.** Submit a copy of the CGDFOS and supporting documents arranged in the order shown below to the FINCEN (ogp) by fax to (757) 366-6526 or scan digitally and send in Adobe format by e-mail to shared mailbox FIN-SMB-CGDF@uscg.mil (located on GLOBAL). FINCEN must receive the package by the 10th day of the next month. When practical, send each report with its supporting documents securely attached in one envelope or package. If it is necessary to use two or more, assign each a specific number and mark it to indicate its contents, the number of packages shipped, and the number of each specific package, (e.g., Env. 1 of 2, Pkg. 2 of 4, etc.).
 - a. CGDFOS, CG-2576.
 - b. Summary Ration Memorandum, CG-3123.
 - c. Supporting Documents:
 - (1) Reimbursable Issues and Sales of Stores.
 - (2) CG-2581, Transfer of Stores.
 - (3) CG-2581, Sales of Stores.
 - (4) CG-2581, Summary of Sales of Meals.
 - (5) Copies of transmittal letter(s) to support Cash in Transit.
 - (6) Copies of all purchase logs / BPA call record sheets.

End of Exhibit

CHAPTER 9. FOOD SERVICE ASSISTANCE AND TRAINING TEAMS, AWARDS AND SPECIAL COMMAND AIDE PROGRAM.

A. General. Food Service Assistance and Training (FSAT) teams provide Food Service Specialists technical assistance, vocational training, mentoring, instruction on food production techniques, menu development, nutritional cooking methods and sanitation training. The FSAT teams also provide procedural and policy guidance to FSs and commands; policy recommendations to Commandant (CG-1111); and conducts financial and food service evaluations of Coast Guard Dining Facilities. Assignment to FSAT is reserved for members who demonstrate skill, expertise and a diverse work experience in operating CGDFs. Those assigned to the FSAT team should expect an extensive travel schedule with frequent family separations.

1. **Assignment.** Members desiring assignment to FSAT must meet the requirements set forth in the Coast Guard Personnel Manual, COMDTINST M1000.6 (series), Article 4.C. Personnel are assigned to FSAT duties in accordance with authorized allowances. FSAT billets are currently located in Oakland, CA (MLCPAC) and Norfolk, VA (MLCLANT).
2. **Evaluating FSAT Members.** New FSAT members will be evaluated for suitability as early as possible. Those who are found unsuitable shall be reassigned, as necessary, under the provisions of the Coast Guard Personnel Manual, COMDTINST M1000.6 (series), Article 4.E.4.b through 4.E.4.d.
3. **Responsibilities.**
 - a. **Assist.** In an advisory capacity, actively assist local food service operations by working with and motivating personnel to increase efficiency, economy, and effectiveness in the operation and management of the dining facility.
 - b. **Train.** Employing advanced training aids, resources, and techniques, train food service personnel and document personnel attending.
 - c. **Improve Operations.** Instill management discipline and responsibility in all food service personnel with special emphasis on high-quality food preparation, progressive cookery, proper serving techniques, nutritional cooking methods, food service management, food service safety and sanitary precautions, and operating procedures.
 - d. **Enhance Professionalism.** Enhance professional pride in food service personnel utilizing local and national professional organizations and educational resources.
 - e. **Promote Efficiency.** Review food service facility, equipment, personnel, and other resource utilization to realistically evaluate each dining facility assessed and recommend improvements.
 - f. **Promote Compliance.** Review dining facility records, organization, financial statements, procurement records and operations to ensure the dining facility complies with current directives and publications.
 - g. **Policy Implementation.** Evaluate and assist in implementing established food service policies and procedures, including practical application of food service techniques learned through on-the-job training, instruction programs, curricula, and formal training.

- h. **Staffing.** Review food service personnel billet levels at each unit to ensure proper staffing levels and the most effective use of personnel resources are utilized.
 - i. **Program Review.** Review and evaluate the food service training program, recommend improvements, and provide topics to the FSO for future food service personnel training.
 - j. **Information Sharing.** Collect and share new food service trends and ideas with visited commands on food service operations, menu development, and new products.
 - k. **Data Collection.** For analysis and review, provide a completed copy of all CGDFs' Food Service Assistance Surveys to Commandant (CG-1111) for review.
 - l. **Document Activities.** At the end of each month, report to Commandant (CG-1111) on the classification, number, type, and type of deficiencies encountered and number of food service personnel trained in units assessed for review.
 - m. **Documentation.** For each unit in their area, maintain a reference file including all correspondence between the unit and MLC with suspension letters, deficits, reports, inventory verification and audits, procurement sources, and any other pertinent information on personnel, finances, and dining facility operations.
 - n. **Oversight.** Review FINCEN-audited CGDF Operating Statements and implement follow-up procedures for problem areas.
 - o. **Audit and Inventory Verification Compliance.** Track all annual CGDF audits and notify Commandant (CG-1111) which units have not completed an Audit and/or Verification Inventory within the last 12 months.
 - p. **Food Service Competition.** Provide to each command details of the competition for the annual Coast Guard Food Service Awards and Food Service Specialist of the Year awards program.
 - q. **Reference.** Maintain a master reference and training library of DVDs, videos, manuals, and other materials for units to borrow to support training and missions.
4. **FSAT Assessments.**
- a. **Maintenance and Logistics Command Responsibilities.** MLC commanders shall provide necessary funding to support the FSAT mission; publish the FSAT survey schedule quarterly by message; and send each unit to be surveyed an advance copy of the Coast Guard Dining Facility Operation Analysis with a cover letter notifying commands of the dates. An FSAT will make every effort to visit each dining facility every two years or by the Command's request. Due to the scope of Training Center Petaluma's operations, an FSAT team shall conduct an assessment visit annually. If a unit cannot meet its scheduled visit dates, unit shall notify the appropriate MLC with the reason and alternative dates.

b. Assessment Procedures. The FSAT will follow these procedures:

- 1) **Arrival.** FSAT members will meet with the Command Cadre and FSO to outline assessment and training schedule. The senior team member will ascertain any areas needing attention and discuss the procedures to complete the Food Service Assistance Survey Form.
- 2) **Observation.** During the assessment period the FSAT will observe the CGDF's operation for at least one meal preparation and serving period.
- 3) **Training.** The FSAT will notify all area commands of scheduled FSAT assessment so those commands have an opportunity to participate in the training offered. All food service personnel at the host unit shall attend the training; other units are strongly encouraged to send food service personnel to attend training. The FSAT will document attendance for commands and individuals.
- 4) **Conclusion.** At the end of the assessment, FSAT members, Command Cadre, FSO, and medical representative, shall meet to discuss the training, assessment, and CGDF's overall operation. FSAT members shall highlight areas of excellence and discuss deficiencies.

5. Additional Responsibilities.

- a. **Promote Efficiency.** Review all subsistence procurement practices to ensure economy and efficiency.
- b. **Improve Facilities.** Review and make recommendations on CGDF construction and rehabilitation.
- c. **Share Information.** At least quarterly publish an FSAT newsletter that outlines new policy, presents new techniques, describes sanitation procedures, and notifies personnel of upcoming food service events in the area.
- d. **Maintain a master reference and training library** of films, manuals, and other materials for units to borrow to support training and missions.

B. Awards. Commandant (CG-1111) shall release an ALCOAST annually outlining criteria and deadlines for Food Service Awards and FS of the Year Award.

C. Special Command Aides.

1. Special Command Aides (SCAs) are Food Service Specialists that are assigned to perform duties at Representational Facilities (official residences of certain Flag Officers) throughout the United States, Alaska and Hawaii. Assignment as a SCA is voluntary. All FSs E-5 through E-7, are eligible for assignment as a SCA. SCAs perform duties which if performed by the Flag Officer, would distract the Flag Officer from performing his official duties. Training for the SCA program includes a three (3) week indoctrination course conducted in Washington, DC. SCAs also receive instruction at the U.S. Army Quartermaster Center and School located at Fort Lee, VA.
2. An ALCGENL message is released by CGPC-EPM-2 soliciting volunteer recruits for SCA positions. This ALCGENL message contains submission requirements for personnel wishing to compete for a SCA position, to include, but are not limited to:

- a) Member must have demonstrated ability in financial account management,
 - b) Member must be presently serving in pay grades E-5 to E-7,
 - c) Member must have satisfied career sea time requirement for advancement to the next higher pay grade,
 - d) Member must possess a sharp military appearance, and
 - e) Member must be able to obtain a secret clearance.
3. The SCA program is administered from the Office of the Commandant, (CG-09).
 4. Special Command Aides normal duty hours should be comparable to those for other enlisted personnel in the area. When required to assist the flag officer during normal off-duty hours, compensatory time off should be provided. SCAs should not be assigned to duties on weekends or holidays, except when official functions are scheduled or must be prepared for on those days.
 - a. Specific Duties of Special Command Aides:
 - (1) Accomplish tasks which aid the flag officer in the performance of the flag officer's official responsibilities, such as performing errands, providing security for the quarters, maintaining property inventory, and providing administrative assistance.
 - (2) Perform duties necessary for the upkeep and maintenance of assigned representational facility, including procurement of equipment and supplies. This includes lawn and yard care, bush trimming, raking grass and leaves, removing snow from walkways and driveways, washing windows, maintaining clean floors, carpets, walls and bathrooms in public spaces, maintain silverware, china, kitchen equipment, and other official tasks determined necessary by the flag officer.
 - (3) Procure food and beverages. This includes purchasing, inspecting, storing, maintaining, preparing, and serving of food and beverages for official functions in Representational Facilities, including cooking to maintain and develop the SCA's culinary skills. Serve formal and informal breakfasts, brunches, dinners, suppers and buffets.
 - (4) Assist with the care, maintenance, and cleanliness of uniforms and personal military equipment in assigned quarters.
 - (5) Serve as a point of contact in the representational facility. Receive and maintain records of official telephone calls, make appointments and receive guests and visitors.
 - (6) Assist in planning, preparing and arranging official social functions and activities such as receptions, parties, and dinner parties.
 - (7) Adhere to the guidance in the Special Command and Flag Quarters Management Manual COMDTINST M5300.11 (series) in the performance of everyday duties.
 - b. Duties that contribute solely to the personal benefit of the flag officer or have no reasonable connection with the officer's official duties are inappropriate. The following duties must not be performed by SCA's:

- (1) Any form of pet care, including feeding.
- (2) Any form of child care.
- (3) The operation, care, maintenance, or cleaning of any privately owned vehicle.
- (4) Maintaining privately-owned recreational or sporting equipment, except in connection with the use of such equipment for official purposes.
- (5) Any personal services solely for the benefit or at the direction of family members or unofficial guests, including any driving, shopping, private errands, or laundry services.

For a list of representational facilities see Special Command and Flag Quarters Management Manual, COMDTINST M5300.11 (series).

CHAPTER 10. CRITICAL INCIDENT MESSING PROCEDURES FOR SHORE-BASED DINING FACILITIES.

A. General.

1. Dining Facilities are subject to operating during national emergencies or catastrophes. The emergency or catastrophe may be an earthquake, flooding, hurricane, pandemic or civil unrest, etc, and may result in surge operations. There may also be a reduction in manpower levels, physical damage to the Dining Facility, loss of power and the inability to acquire food deliveries.
2. The primary mission of the Dining Facility is to ensure the nutritional adequacy of the unit. During periods of surge operations there may be significant reductions in manpower levels, physical damage to the Dining Facility, loss of power, unavailability of food deliveries, etc. The reduction or loss of the resources necessary to operate the Dining Facility will require the Command and Food Service Officer (FSO) to implement an incremented 2-Phase Standard Operating Capability Procedure.
 - a. Food Service Officers shall establish an account with the Defense Supply Center Philadelphia (DSCP). To establish an account, the unit's Department of Defense Activity Address Code (DODAAC) will need to be utilized. The unit DODAAC number is the last five (5) digits of the unit OPFAC preceded by the letter "Z" (Coast Guard designation). The FSO shall maintain activity on their DSCP account, to ensure the account remains current, by logging in, at minimum every 29 days, (if the account is inactive for 30 days, the account becomes dormant). No purchases are required. The FSO shall provide the unit's DODAAC and a statement certifying DSCP account maintenance in the remarks section of the unit's CGDFOS, CG-2576 monthly. Information and direction for establishing an account with DSCP is available on the TRACEN Petaluma webpage at <http://cgweb.tcpet.uscg.mil/>.
 - b. CO/OINCs are highly encouraged to include this guidance in the unit Standard Operating Procedures.
 - c. The 2-Phase Operating Capability (2-POC) is defined as:
 - 1) **Normal Operating Capability.** Manpower/Facility/Inventory/Replenishment methods, etc., are operating normally. Standard service delivery is provided, adequate conditions exist to ensure the nutritional adequacy of the crew/customer base, and manpower levels are adequate.
 - 2) **Limited Operating Capability.** Dining Facility FS manpower levels are significantly reduced by approximately 50%; the Dining Facility is physically unsafe to work in (loss of power, structural damage, flooding, etc); food deliveries are disrupted. The method of ensuring the nutritional adequacy of the crew is limited to the use of on-hand, perishable, and/or semi-perishable food items or alternate methods of feeding. Alternate feeding is defined as the use of Meals, Ready-to-Eat (MREs), Uniform Group Rations (UGRs) or Uniform Group Rations, Heat and Serve (UGRH&S). These meals may only be purchased through DSCP or transferred from another unit or activity.

The purchase/use of any commercial MRE, UGR or UGRH&S product for critical feeding is prohibited.

3. Requirements.

a. Commanding Officer/OINC.

- 1) When a Commanding Officer or OINC has declared that the Dining Facility is not capable of operating as a NORCAP, Commandant (CG-1111), FINCEN and the applicable FSAT shall be notified immediately via message. The message shall include the unit OPFAC and DODAAC; provide a basic explanation of the situation; provide an estimated duration of the situation and what action is being taken to ensure the nutritional adequacy of the crew/customer base.
- 2) In the absence of the Dining Facility staff, the Commanding Officer/OINC shall authorize/designate individuals the authority to access the food service spaces to issue and account for meals (e.g., the Command Duty Officer, Officer of the Day, etc).

b. Food Service Officer (FSO).

- 1) The FSO shall immediately contact (via telephone/email) their respective Food Service Assistance and Training Team (FSAT) for guidance. The FSO shall prepare Individual Credit Accounts (ICA) for each member subsisting at the Dining Facility and suspend the collecting of cash for each meal provided. The FSO shall safeguard all paperwork for the reporting period from the last audited Dining Facility Operating Statement (CGDFOS), (CG-2576). Personnel not assigned to the unit (contractors, TAD, Federal/State employees, etc) shall provide their names and employer.
- 2) The FSO shall engage the unit Medical Representative to ensure adherence to all sanitation practices set forth in the Food Service Sanitation Manual, COMDTINST M6240.4 (series).

4. Operations.

- a. The Commanding Officer/OINC shall be notified immediately of any situation that will affect the Dining Facility's ability to prepare/provide meals IAW Food Service Sanitation Manual, COMDTINST M6240.4 (series).
- b. All cash sales shall be suspended immediately.
- c. All cash collected to date will be transmitted as soon as practical.
- d. An ICA will be generated for each patron subsisting at the Dining Facility.
- e. All meals issued from the Dining Facility shall be accounted for on a Meal Sign-in Sheet, CG-4901. Refer all questions to Commandant (CG-1111).
- f. The authority to declare a Dining Facility as operating at the LIMCAP level rests with the unit Commanding Officer or OINC.
- g. In the absence of the Commanding Officer or OINC, a competent authority is authorized to declare a Dining Facility as operating at the LIMPAC level.

- h. The Dining Facility shall cease/suspend all Paperwork Management immediately.
- i. The preparation and use of all remaining perishable food items shall be performed by qualified personnel only (i.e., Food Service personnel vice non-FS personnel).
- j. For facilities operating as a LIMCAP the FSO shall ensure that all perishable food stuffs will be utilized properly so as to minimize their loss. There will be a considerable lack of items for common consumption during meal hours (i.e., limited milk, bread, fresh fruit, etc.).
- k. SF-82 Funds shall not be used for the procurement of any food items during LIMCAP, including beverages, with the exception of MREs, UGR's or UGRH&S.
- l. The hours of operation for the Dining Facility shall be adjusted to accommodate the needs of the unit and minimize the amount of man-hours required of the Dining Facility staff.
- m. The FSO or alternate designee shall engage the unit Medical Representative to ensure adherence to all sanitation practices set forth in the Food Service Sanitation Manual, COMDTINST M6240.4 (series). Contact Commandant (CG-112) for questions regarding further medical guidance.

B. Critical Incident Messing Guidance for Afloat Dining Facilities.

- 1. FSOs attached to afloat shall establish and maintain a unit DODAAC number.
- 2. FSOs attached to afloat units shall comply with all plans and directives issued by their respective Area Commanders, with regard to the planning for, prevention of, and response to a critical incident.
- 3. FSOs attached to afloat units under the direction of a district command shall comply with all plans and directives issued by their respective district authority, with regard to the planning for, prevention of, and response to a critical incident.

C. Communicable Diseases

- 1. In the event of an incident involving communicable disease (pandemic, flu, etc), the unit shall develop a local plan to ensure that Personal Protective Equipment (PPE) is provided to each person tasked with food handling, as per Coast Guard Pandemic Influenza Force Health Protection Policy, COMDTINST M6220.12 (series).
- 2. Food handlers shall receive daily screening by the local clinic/health services technician prior to entering the Dining Facility to handle or prepare food. Contact Commandant (CG-1121), Operational Medicine and Medical Readiness, Health, Safety and Work-Life Directorate for additional questions and guidance.
- 3. PPE for food service personnel shall consist of but not be limited to hair restraint, N-95 fit tested respirators and nylon/plastic disposable gloves.
- 4. The unit should also develop a local plan for the distribution of food to its customer base. For example, a unit may choose to have meals delivered to staging areas or schedule meal pick-up times at the Dining Facility.
- 5. Social Distancing (keeping at least three (3) feet of separation from another person) should be practiced so as to minimize the opportunity to spread a communicable disease.

6. Common gathering places such as a Dining Facility are prime areas for the spreading of a communicable disease. Dining Facility Messing Areas shall not be used by personnel for any purpose that cannot achieve sustained Social Distancing.

APPENDIX A

APPENDIX OF COAST GUARD FORMS		
<u>FORM #</u>	<u>FORM TITLE</u>	<u>REVISION DATE</u>
CG-2576	COAST GUARD DINING FACILITY OPERATING STATEMENT	7/89
CG-2581	ISSUES/SALES SLIP	3/67
CG-3114	INVENTORY ADJUSTMENT FORM	6/04
CG-3123	RATION MEMORANDUM	9/90
CG-3469	INVENTORY CONTROL RECORD	4/67
CG-3471	DAILY RATION COST RECORD	2/77
CG-3476	INDIVIDUAL CREDIT ACCOUNT	3/85
CG-4218	FLIGHT MEAL/BOX LUNCH REQUEST	10/08
CG-4246	PROVISION LEDGER	9/90
CG-4261	PROVISION INVENTORY REPORT	9/90
CG-4901	MEAL SIGN-IN SHEET	2/09
CG-4971	CUSTODIAN'S COUNT OF CASH ON HAND	6/04
CG-5269	REPORT OF SURVEY	6/04
CG-5623	IMPAC ORDER LOG	6/04

APPENDIX B

APPENDIX OF OTHER AGENCY FORMS		
<u>FORM #</u>	<u>FORM TITLE</u>	<u>LINK</u>
DD-1149	REQUISITION AND INVOICE/SHIPPING DOCUMENT	FORMS MENU
NAVSUP-1090	FOOD PREPARATION WORKSHEET	NAVY FOOD SERVICE
NAVSUP-1080	WEEKLY MENU	NAVY FOOD SERVICE
NAVSUP-766	STOCK RECORD CARD	NAVY FOOD SERVICE
PPQ-288	PLANT PROTECTION AND QUARANTINE PROGRAM FORM	USDA FORMS
SF-1080	VOUCHER FOR TRANSFERS BETWEEN APPROPRIATIONS OR FUNDS	FORMS MENU
SF-1103	GOVERNMENT BILL OF LADING	GSA FORMS