

Army Regulation 600–38

Personnel-General

The Meal Card Management System

**Headquarters
Department of the Army
Washington, DC
17 August 2016**

UNCLASSIFIED

SUMMARY of CHANGE

AR 600–38

The Meal Card Management System

This major revision, dated 17 August 2016—

- o Directs senior commanders of Army commands to develop performance metrics for conducting annual compliance reviews (para 2–3).
- o Establishes completion of online meal card management training as a condition of appointment for book control officers, meal card verification officers, and meal card control officers (paras 2–4*b* and 2–5*j*).
- o Establishes the Meal Card Management System as part of the commander’s Internal Control Program (para 2–5*i*).
- o Tasks command food advisors (or equivalent position) to develop a DD Form 714 (Meal Card) verification schedule for the meal card control officers and meal card verification officer (para 2–5*k*).
- o Tasks book control officers to account for all non-issued, issued, and destroyed Meal Card Control Books and ensures annual audits by meal card control officers are performed with corrective actions taken (paras 2–5*m* and 2–5*n*).
- o Tasks meal card control officers to track issuance and turn-in of DD Form 714 and Meal Card Control Books, perform quarterly verification of DD Form 714 holders’ entitlements, and confirm appropriate Soldiers have an active DD Form 714 (para 2–5*n*(2)(g)).
- o Updates rules for the issue and withdrawal of DD Form 714 (table 3–1).
- o Adds a chapter for the automated headcount system (chap 6).
- o Adds a chapter for institutional training directed lodging and meals policy (chap 7).

Effective 17 September 2016

Personnel-General

The Meal Card Management System

By Order of the Secretary of the Army:

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General, United States Army
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Official:



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History. This publication is a major revision.

Summary. This regulation provides policy and procedure—for both Regular Army and Reserve Components—for management of the DD Form 714 (Meal Card) and reimbursement for meals provided in a field environment. Specific guidelines are provided for the acquisition, issue, and control of Meal Card Control Books; and for the issue of and accountability for DD Forms 714 at all issuing levels. Guidance is also given on policy for issue and withdrawal of DD Forms 714 and identification and reimbursement for meals available in the field. This regulation provides guidance for verifying DD Form 714 entitlements and conducting annual reviews of the Meal Card Management System.

Applicability. This regulation applies to the Regular Army, the Army National Guard/Army National Guard of the United States, and the U.S. Army Reserve, unless otherwise stated. Also, it applies to all Army commands, Active Army units, and activities with personnel administration center and SI functions that normally have the responsibility to provide DD Forms 714 to personnel assigned or attached for rations in garrison, except initial military training students, and when required, during field duty. This regulation is also applicable to the Army National Guard and U.S. Army Reserve when required to issue DD Forms 714 in lieu of using the common access card for meal entitlement identification. This regulation does not apply to cadets when training is conducted at the U.S. Military Academy, fixed Army medical treatment facilities, or inmates in a confinement facility.

Proponent and exception authority. The proponent of this regulation is the Deputy Chief of Staff, G–4. The proponent has the authority to approve exceptions or waivers to this regulation that are consistent with controlling law and regulations. The proponent may delegate this approval authority, in writing, to a division chief within the proponent agency or its direct reporting unit or field operating agency, in the grade of colonel or the civilian equivalent. Activities may request a waiver to this regulation by providing justification that includes a full analysis of

the expected benefits and must include formal review by the activity's senior legal officer. All waiver requests will be endorsed by the commander or senior leader of the requesting activity and forwarded through their higher headquarters to the policy proponent. Refer to AR 25–30 for specific guidance.

Army internal control process. This regulation contains internal control provisions in accordance with AR 11–2 and identifies key internal controls that must be evaluated (see appendix C).

Supplementation. Supplementation of this regulation and establishment of command and local forms are prohibited without prior approval from Deputy Chief of Staff, G–4 (DALO–SUT), 500 Army Pentagon, Washington, DC 20310–0500.

Suggested improvements. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to the Deputy Chief of Staff, G–4 (DALO–SUT), 500 Army Pentagon, Washington, DC 20310–0500.

Distribution. This publication is available in electronic media only and is intended for command levels C, D, and E for the Regular Army, the Army National Guard/Army National Guard of the United States, and the U.S. Army Reserve.

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Glossary

Chapter 1

Meal Card Management System

1–1. Purpose

The purpose of this regulation is to define requirements for the acquisition, issue, and control of Meal Card Control Books and DD Form 714 (Meal Card). This regulation establishes policies for issuing and accountability of DD Forms 714 at all levels; issuing and withdrawal policies and guidance; and identification and reimbursement policies for field meals. This regulation provides meal card management policy and guidance to the Regular Army and Reserve Components (RCs). This regulation discusses identification and reimbursement policies for field meals, guidance to verify DD Form 714 entitlements, and annual reviews of the Meal Card Management System. This regulation provides meal guidance for the Institutional Training Directed Lodging and Meals (ITDLM) program and guidance for Point of Sale and Scan and Go transactions.

1–2. References

See appendix A.

1–3. Explanation of abbreviations and terms

See the glossary.

1–4. Responsibilities

Responsibilities are listed in chapter 2.

1–5. Communications

- a.* Direct communications pertaining to this regulation are authorized between Army commanders and the Commander, Army Quartermaster School, Fort Lee, VA 23801–6020, as prescribed in AR 30–22.
- b.* Army commanders may authorize subordinate commanders to communicate directly with the Director, JCCoE.

1–6. Deviations

- a.* Regular Army units will submit requests for deviation to The Quartermaster School, Fort Lee, VA 23801–6020. After analysis by JCCoE, requests will be sent to the Deputy Chief of Staff, G–4 (DCS, G–4), Headquarters, Department of the Army (HQDA), for final determination.
- b.* Army National Guard (ARNG) units will submit requests for deviation through the appropriate State Adjutant General (AG), and the Director, Army National Guard (NGB–ARL), Washington, DC 20310–2500, to Headquarters, Department of the Army (DALO–SUT), Washington, DC 20310–0500.
- c.* U.S. Army Reserve (USAR) units will submit requests for deviation through appropriate command channels and the Chief, Army Reserve (DAAR–L), Washington, DC 20310–2414 to Headquarters, Department of the Army (DALO–SUT), Washington, DC 20310–0500.

1–7. Policies

- a.* A military member being paid basic allowance for subsistence (BAS) must pay for all meals or rations received from a Government mess or provided on behalf of the Government except when a patient is in a hospital (see DOD 7000.14, Volume 7A).
- b.* Meals (rations) made available during field duty will be considered as meals furnished, whether actually eaten or not. Reimbursement for all meals available to field duty, field operations, or field training participants will be through pay account collections by Defense Finance and Accounting Service (DFAS). Only non-unit and/or command participants will be authorized to effect reimbursement in cash.
- c.* The management (issue and control) and review of the Meal Card Management System will be by an individual who would normally perform personnel administration center (PAC) (for example, PAC or S1) functions.
- d.* Units using the Army Food Management Information System (AFMIS) Point of Sale and Scan and Go meal accountability processes described in chapters 6 and 7 will use automated procedures in lieu of the manual system process.

Chapter 2 Responsibilities

2-1. Deputy Chief of Staff, G-1

The DCS, G-1 will—

- a.* Serve as principal adviser on matters pertaining to plans, policies, and programs for implementation of the meal entitlement code and unit identification code on the common access card (CAC).
- b.* Develop policies concerning population of the DD Form 714 entitlement for unit G1/S1 for the CAC.
- c.* Establish policies for enlisted Soldier subsistence entitlements.
- d.* Review senior commander and/or installation commander DD Form 714 compliance reviews for any identified weakness in program. This should be coordinated with DCS, G-4 for resolution.

2-2. Deputy Chief of Staff, G-4

The DCS, G-4 will—

- a.* Serve as the proponent agency for this regulation.
- b.* Review senior commander and/or installation commander DD Form 714 compliance reviews for any identified weakness in program. This should be coordinated with DCS, G-1 for resolution.

2-3. Commanding generals, Army commands

The senior commanders of Army commands will direct compliance reviews of installations' procedures (minimum of one issue level per year) used to issue, withdraw, destroy, and safeguard DD Forms 714; and will direct compliance reviews of the procedures for effecting reimbursement of meals available during field duty. A letter containing the findings and recommendations of the review with performance metrics for conducting the review will be provided to the senior commander's book control officer (BCO), meal card control officer (MCCO), and the internal review section.

2-4. Senior commanders

When an installation or organization is using the Manual Meal Card System, senior commanders will—

- a.* Designate the level (for example, installation, division, brigade, and battalion or below) at which DD Form 714 issues will take place.
- b.* Appoint, in writing, a sufficient number of BCOs (military or civilian) to ensure adequate control and issue of Meal Card Control Books. At all installations with 20 or more units or activities, a BCO may not also serve as a MCCO. At installations with less than 20 units or activities, the same individual may be appointed to perform both functions. BCOs and MCCOs must complete online meal card management training as a condition of appointment (see <https://qm.ellc.learn.army.mil/>).
- c.* Publish procedures to accomplish the following actions:
 - (1) Prompt issue of DD Forms 714 to newly assigned or attached enlisted Servicemembers (except initial military training (IMT) students) entitled to subsistence-in-kind (SIK) and the timely turn-in of DD Forms 714 when personnel are no longer entitled to SIK.
 - (2) Issue of replacement DD Forms 714 because of name change or for lost, stolen, or mutilated DD Forms 714.
 - (3) Issue of temporary DD Forms 714.
 - (4) Safeguard blank DD Forms 714.
- d.* Ensure the installation forms management officer (FMO) issues Meal Card Control Books only to persons officially designated as a BCO.
- e.* Ensure procedures are established to conduct Meal Card Management System compliance reviews. Senior commanders will provide results of their annual compliance reviews through JCCoE to DCS, G-4 and DCS, G-1, if any control weaknesses are identified in the Meal Card Management System.
- f.* Establish procedures for appropriate action against persons obtaining meals without proper authorization.
- g.* Establish procedures to monitor the program for compliance with this regulation and ensure the Meal Card Management system is audited, in accordance with paragraph 3-10.
- h.* Require an investigation for all unissued DD Forms 714 reported lost or stolen, in accordance with AR 15-6.
- i.* Ensure organizations implement the Scan and Go Headcount Feeding System on their installations.

2-5. Regular Army unit and organization commanders

When an installation or organization issues DD Forms 714, unit commanders will—

- a. Appoint a sufficient number of MCCOs to provide required controls and issue DD Forms 714, as specified herein. MCCOs will be other than installation food service office or subsistence supply management office (SSMO) personnel.
- b. Ensure that all assigned or attached Soldiers who are entitled to SIK (does not include IMT Soldiers) are issued a DD Form 714.
- c. Ensure Regular Army units provide proper documentation to DFAS when RC Soldiers consume field meals during field duty or field operations.
- d. Ensure prompt and appropriate actions are taken when it is determined a DD Form 714 has been improperly obtained or fraudulently used.
- e. Ensure recipients of DD Forms 714 are briefed on the importance of safeguarding DD Form 714 and any potential actions that may follow if used inappropriately or misplaced repeatedly. Appoint in writing one meal card verification officer (MCVO) per dining facility regardless of the number of units assigned. The MCVO will be other than food service, SSMO, or meal card control personnel. A MCVO must complete online meal card management training as a condition of appointment (see <https://qm.ellc.learn.army.mil/>).
- f. Establish DD Form 714 procedures for Soldiers arriving or departing during non-duty hours.
- g. Report all lost or stolen unissued DD Forms 714 to the BCO for possible AR 15–6 investigation.
- h. Conduct internal reviews in accordance with AR 11–2, validating all pay account collections have been completed for field exercises and/or training.
- i. Audit and account for the Meal Card Program using the commander’s Internal Control Program (see AR 11–2).
- j. Ensure the BCO, MCCO, meal card controller (MCC), and MCVO complete online meal card management training, as a condition of appointment (see <https://qm.ellc.learn.army.mil/>).
- k. Ensure command food advisors (or equivalent position) develop a verification schedule for DD Form 714 at appropriate frequencies and forward the schedules to all appropriate MCCOs and MCVOs.
- l. Ensure the installation FMO—
 - (1) Manages Meal Card Control Books as accountable documents and issue complete books only to personnel officially designated by the senior commander as a BCO.
 - (2) Provides technical assistance and advice to the BCO regarding administrative controls and safeguarding of Meal Card Management System documents. This includes assistance in correcting deficiencies reported by auditors and reviewing personnel.
- m. Ensure the BCO who is responsible for requesting new Meal Card Control Books and issuing to supporting units at their installation. The BCO assists and inspects all supported units or activities and—
 - (1) Requisitions, receives, and accounts for Meal Card Control Books from the installation FMO.
 - (2) Issues Meal Card Control Books to appointed MCCOs for subsequent issue of individual DD Forms 714, in accordance with procedures of paragraph 3–3. The BCO must be able to account for all blank, issued, and destroyed Meal Card Control Books.
 - (3) Establishes procedures to monitor the number of active Meal Card Control Books each MCC and MCCO have on hand. The number of Meal Card Control Books maintained by a MCCO should be the minimum number to meet unit requirements.
 - (4) Requires an annual written report on the number of DD Forms 714 still valid and/or outstanding in each Meal Card Control Book. BCOs will conduct annual audits with corrective action taken. Report should be the status as of 31 December of each year and provided to the installation FMO and the responsible command.
 - (5) Requires the return of completed Meal Card Control Books to the BCO for destruction when all DD Forms 714 from the book have been recorded as inactive, lost, stolen, or destroyed.
 - (6) Establishes procedures for disseminating reported lost or stolen DD Forms 714 to supporting dining facilities. Ensures updated data on lost or stolen DD Forms 714 is provided weekly. The lost or stolen DD Form 714 will remain on the record for 4 weeks and then will be dropped. In addition, they will establish procedures for handling cases of personnel caught fraudulently using a DD Form 714.
 - (7) Establishes procedures to monitor the methods used by the MCC to safeguard, issue, withdraw, and destroy DD Forms 714.
 - (8) Reviews, retains, and destroys completed Meal Card Control Books, in accordance with paragraph 3–8.
 - (9) Conducts an annual Meal Card Management System review at each S1/personnel service level, in accordance with appendix B.
- n. Ensure as part of the unit’s essential personnel services, the supporting PAC service section will issue, control, and maintain administrative records for the Meal Card Management System, according to the policies and guidance outlined in this regulation. The following criteria will be used by the S1 section to manage DD Form 714 issue:
 - (1) The senior unit PAC service representative will be assigned as the MCCO (E–7 or above) responsible for requesting and receiving Meal Card Control Book(s) from the BCO in accordance with requirements of paragraph 3–3.

(2) The number of books requested will be limited to the number required to meet initial and replacement issues. The MCCO is responsible for—

(a) Ensuring one or more MCC, enlisted or civilian, is appointed in writing to physically assist the MCCO in the issue and control of DD Forms 714 and required records. The MCCO will retain accountability and responsibility for DD Form 714 issue and control.

(b) Issuing DD Forms 714 to authorized Servicemember and maintaining accountability for all DD Forms 714, in accordance with procedures in chapter 3.

(c) Returning Meal Card Control Books and associated records to the FMO and/or BCO within 5 duty days after the last DD Form 714 in the book is recorded as inactive, lost, stolen, or destroyed.

(d) Destroying (burning or shredding) all DD Forms 714 which have been permanently withdrawn due to status change of Servicemembers. When DD Forms 714 are destroyed, make appropriate entries in the Meal Card Control Book and DA Form 4809 (Meal Card Control Register). Before destroying a DD Form 714, attach that portion of each DD Form 714 containing the DD Form 714 number to the DA Form 4809.

(e) Filing all supporting correspondence, on actions taken with the official record copy of DA Form 4550 (Meal Card Verification Form).

(f) Providing the BCO the numbers of DD Forms 714 reported lost or stolen for action, as required in chapter 2. The data will be provided, in accordance with the schedule established by the BCO.

(g) Tracking issuance and turn-in of DD Forms 714 and Meal Card Control Books; performing quarterly comparisons of entitlement verification reports to unit and barracks rosters to verify Soldiers are entitled to receive a DD Form 714; cross checking against the DA Form 4809 to confirm that the Soldiers have an active DD Form 714.

(h) Providing an annual written status report to the BCO on the status of DD Forms 714 belonging to each Meal Card Control Book. The annual report will be initiated as of 31 December each year.

o. Ensure the MCC—

(1) Assists in the physical issue, inventory, and withdrawal of issued DD Forms 714, as prescribed herein.

(2) Completes administrative requirements associated with the issue and withdrawal of DD Forms 714, as prescribed by the MCCO.

(3) Completes online meal card management training as a condition of appointment (<https://qm.ellc.learn.army.mil/>).

p. Ensures the MCVO performs duties as outlined in chapter 5.

2–6. Logistics Readiness Center, Army Field Support Brigade

The Director, Logistics Readiness Center will—

a. Provide staff supervision and assist the senior commander in implementing the duties and responsibilities of the Meal Card Management System (manual or automated).

b. Provide guidance on policy and procedures for the Meal Card Management System to staff elements.

c. Develop an implementation plan to ensure that required reviews and audits are accomplished. Based on the results of reviews and audits, they will also recommend any required corrective action to the senior commander.

Chapter 3

Requisitioning, Issuing, Controlling, and Accounting for DD Forms 714

3–1. General

In order to have an effective Meal Card Management System, enforcing headcount controls, and collecting payments for garrison and field feeding operations must be adhered to in accordance with procedures in AR 30–22.

3–2. Purpose and use of DD Form 714

a. The DD Form 714 identifies assigned or attached military personnel authorized to subsist without paying for a meal in the dining facility. BAS Soldiers may be issued a DD Form 714 under conditions specified in paragraph 3–7.

b. Unless exempted by this regulation, DD Forms 714 will be issued to all permanently assigned enlisted Soldiers who are not receiving their full BAS entitlement or another monetary allowance. DD Forms 714 are not required to be issued to IMT students. When Soldiers are issued a DD Form 714, they will be informed of the following:

(1) Purpose and use of the DD Form 714.

(2) Responsibility for safeguarding the DD Form 714.

(3) Circumstances under which they must return the DD Form 714 to the issuing authority, either on a temporary or permanent basis.

(4) DD Form 714 will not be shared with others.

c. Soldiers who remain in a SIK status will normally be issued only one DD Form 714 during their assignment to a given unit. When required, senior commanders may recall all DD Forms 714 and issue new ones. This would normally occur only when mismanagement or misuse of DD Forms 714 is suspected or revealed through audits, reviews, or other disclosures. A change in MCCO, MCC, or commander does not automatically justify recall and reissue of DD Forms 714.

d. Table 3–1 depicts the various categories of Servicemembers to whom DD Forms 714 are issued.

Rule	If an individual is:	And	Then
1	Newly assigned to the unit and permanently assigned.	Authorized SIK.	Issue permanent garrison DD Form 714. Enter name of Servicemember on DA Form 4809 and Meal Card Control Sheet. Completion of DA Form 4809: Complete columns a, b, and d of DA Form 4809 and require Soldier to sign column e.
2	An IMT student is temporarily assigned for training.	Authorized SIK.	IMT students do not receive DD Forms 714 and generally dine as a group with headcount recorded as a group count by their drill sergeant. Completion of DA Form 4809: None.
3	Applying to change from SIK to BAS status.	Granted approval in writing by the commanding officer.	Withdraw DD Form 714 on the date BAS to start and advise Soldier she/he must now pay for all Government meals and rations. Completion of DA Form 4809: MCCO makes appropriate entries on DA Form 4809 and Meal Card Control Sheet.
4	Hospitalized.	Holding a permanent DD Form 714.	No action is required. Soldier will maintain possession of the DD Form 714 until return to the unit. Individual should not be reported as authorized to be subsisted on the dining facility feeder report. Completion of DA Form 4809: None.
5	Reporting DD Form 714 lost or stolen.	Holding either a permanent or temporary DD Form 714.	Annotate DA Form 4809 for lost or stolen DD Form 714 and issue appropriate replacement DD Form 714. Completion of DA Form 4809: Accounting for lost or stolen DD Form 714. MCCO will complete DA Form 4809 columns c, and sign column e. Additionally, annotate Meal Card Control Sheet either lost or stolen and enter (if applicable) the replacement DD Form 714 number. To issue a new garrison DD Form 714, complete columns a, b, d, and have Servicemember sign in column e on the next unused line on the DA Form 4809.
6	Reporting and or returning a mutilated DD Form 714.	Holding either a permanent or temporary DD Form 714.	Withdraw DD Form 714, if possible, annotate DA Form 4809 as mutilated. Issue new garrison DD Form 714. Completion of DA Form 4809: Accounting for mutilated DD Form 714. MCCO will complete DA Form 4809 columns c and sign column e, annotate Meal Card Control Sheet, and enter the replacement DD Form 714 number. For issue of a new garrison DD Form 714, complete columns a, b, d, and have Soldier sign in column e on the next unused line on the DA Form 4809.
7	A military member of the U.S. Military Service other than Army, or a member of a military assistance program, labor service, or foreign military service.	Authorized to have payment for Government meals be made by pay account collection.	Issue a temporary DD Form 714 annotated with appropriate abbreviation. Enter name of Soldier on DA Form 4809 and Meal Card Control Sheet. Completion of DA Form 4809: Complete columns a, b, and d of DA Form 4809 and require Soldier to sign in column e.
8	A Soldier who has not been issued a DD Form 714.	Going on field duty away from home station.	Issue a laminated DD Form 714 annotated "FLD" (field). Completion of DA Form 4809: This type of DD Form 714 is

Table 3–1
Rules for issue and withdrawal of DD Forms 714—Continued

Rule	If an individual is:	And	Then
			issued by DD Form 714 number rather than by name. Enter DD Form 714 number on line "Name of person issued to". Complete only column b and d and require recipient to sign column e.
9	A RC Soldier performing field training with a Regular Army unit.	Paying for Government meals provided by pay account deduction.	The Regular Army unit will issue a laminated DD Form 714 annotated "FLD" and with the appropriate serve abbreviation. Completion of DA Form 4809: Complete columns a, b, and d of DA Form 4809 and require Soldier to sign in column e.
10	A RC Soldier receiving a meal with a Regular Army unit in garrison as an individual.	Not performing annual training (AT).	No DD Form 714 is issued. Soldier must pay cash for meals at the appropriate Department of Defense (DOD) meal rate. Completion of DA Form 4809: None.
11	A RC Soldier performing AT with a Regular Army unit in garrison.	Carrying orders that reflect payment by pay account collection.	Issue temporary laminated garrison DD Form 714 or annotate a copy of orders. Completion of DA Form 4809: DD Form 714 is issued by card number (with appropriate Service abbreviation) rather than by individuals name. Enter card number on line "Name of person issued to". Complete column b and d and require recipient to sign column e.
12	An RC enlisted Soldier performing AT with a Regular Army unit or subsisting with a Regular Army unit in the field or garrison.	Authorized SIK.	No DD Form 714 is required to be issued. The Soldier will use their identification card. Temporary DD Forms 714 with the appropriate Service abbreviation may be used if the senior commander directs it. Completion of DA Form 4809: Complete columns a, b, and d of DA Form 4809 and require Soldier to sign in column e.
13	Reported absent without leave (AWOL).	Is the possession of a garrison or field DD Form 714.	Report DD Form 714 as lost or stolen. Completion of DA Form 4809: The MCCO will complete columns c, and d and sign in column e. At the conclusion of 20 duty days, if the Soldier does not return, the MCCO will close out the DA Form 4809 and annotate the Meal Card Control Sheet.

3–3. Requisitioning and receipt of Meal Card Control Book(s)

a. Meal Card Control Books containing DD Forms 714 are requisitioned through normal publication supply channels. The BCO will requisition the Meal Card Control Book(s) using procedures, as specified and published by the installation FMO.

b. The MCCO will request and obtain Meal Card Control Book(s) from the BCO using the DA Form 3161 (Request for Issue or Turn-in). Meal Card Control Book(s) may be further issued by the BCO and MCCO using DA Form 3161 or DA Form 410 (Receipt for Accountable Form) and the completion of the transfer control and receipt document located in the front of the book. The DA Form 410 will be used in lieu of the DA Form 3161 when the book(s) are issued other than directly to the requesting individual (mailed). One copy of the DA Form 3161 (DA Form 410 if applicable) and transfer and control receipt will be retained and filed by the BCO. The original DA Form 3161 (and DA Form 410 if applicable) will be retained by the requisitioning unit until the completed book(s) is returned to the BCO.

c. The procedures for DD Form 714 accountability (para 3–8) will be followed by the BCO and MCCO upon receipt of Meal Card Control Book(s).

3–4. Turn-in and transfer of Meal Card Control Book(s)

a. The turn-in of Meal Card Control Book(s) will be as follows:

(1) Whenever there is a permanent change of station for a unit issuing DD Forms 714, all Meal Card Control Book(s), all DD Forms 714, and associated records will be returned to the BCO prior to granting clearance for departure. The unit will use a DA Form 3161 to accomplish the turn-in along with the next unused transfer control receipt document in the front of the book.

(2) When all DD Forms 714 from a Meal Card Control Book have become inactive, destroyed, lost, or stolen, the books in question or a report will be given to the BCO from the MCCO within 5 duty days, as prescribed in chapter 2.

b. The transfer of Meal Card Control Book(s) will be as follows:

(1) When a unit deploys away from home station in support of organization rotation, the MCCO will prepare and submit through the battalion commander to the BCO a memorandum with the following applicable information:

(a) The number of Meal Card Control Book(s) and the serial numbers of each book that will accompany the unit.

(b) A statement identifying the DD Form 714 card numbers which have not been issued and remain attached in the Meal Card Control Book(s).

(c) A statement identifying the DD Form 714 card numbers accounted for on DA Form 4809.

(d) The expected date of departure.

(e) The estimated date of return.

(f) The following explanation: “Note: The unit commander will verify that all unissued DD Forms 714 are on hand, issued DD Forms 714 are properly signed for on DA Form 4809, or properly recorded as lost, stolen, or destroyed by entries on the Meal Card Control Sheets in front of the book.”

(g) A copy of the transfer of accountability document will be furnished to the BCO, one copy will be retained by the MCCO and filed in the active meal card control binder and one copy will be forwarded to the installation FMO.

(2) Whenever a change in FMO is required or requested, the appropriate command will appoint a new FMO. The officer vacating the position will prepare a memorandum for record with the following information:

(a) The serial numbers of Meal Card Control Books, drawn from the installation FMO.

(b) The serial numbers of Meal Card Control Books signed out to MCCOs.

(c) The serial numbers of Meal Card Control Books on hand.

(d) The serial number of Meal Card Control Books that have been or are scheduled to be destroyed by the departing FMO.

(e) The signature of the vacating officer and the date of the action. The incoming BCO will verify the data, sign, and date the memorandum.

(f) Distribution of the memorandum will be in accordance with paragraph 3–4*b*(4).

(3) Whenever there is a change of MCCO, the officer vacating the position will prepare a memorandum for record, with the following information:

(a) The number of Meal Card Control Book(s) and serial numbers of each book being transferred as compared to the DA Form 3161 or DA Form 410.

(b) A statement identifying the DD Form 714 card numbers which have not been issued and remain attached in the Meal Card Control Book(s).

(c) A statement identifying the DD Form 714 card numbers accounted for on DA Form 4809.

(d) The signature of the vacating officer and date.

(e) The signature of the incoming officer and date.

(f) The following explanation: “Note: The incoming MCCO should personally verify that all unissued DD Forms 714 are on hand, issued DD Forms 714 are properly signed for on DA Form 4809, or properly recorded as lost, stolen, or destroyed by entries on the Meal Card Control Sheets in front of the book”.

(g) The next unused transfer control and receipt document located in the front of the book will also be completed and retained by the outgoing MCCO.

(4) To confirm the transfer of the accountable document(s), the distribution of the transfer of accountability will be as follows: one copy will be forwarded to the outgoing officer; one copy will be retained by the incoming officer (to be filed in the active meal card control binder for the MCCO or DA Form 5672 (Meal Card Control Book Log) for the BCO with a copy of the appointing orders); one copy will be forwarded to the appointing headquarters; and one copy will be forwarded to the BCO or installation FMO, as applicable.

3–5. DA Form 4809

a. Each unit or activity with responsibility to issue DD Forms 714 will maintain DA Form 4809. This form is a record of the disposition of all DD Forms 714 not attached to the Meal Card Control Book. For example, the DA Form 4809 shows that a DD Form 714 is in the possession of the Soldier to whom issued, was withdrawn and is on hand or was destroyed, or when reported missing.

b. DA Forms 4809 serve as a cross-check for audit purposes to ensure that Soldiers are not obtaining meals from the Government without proper payment.

c. Completed DA Form 4809 will be maintained in meal card control binders, in accordance with paragraph 3–6.

d. When DD Forms 714 are issued for use in the field, a separate DA Form 4809 will be prepared, in accordance with paragraph 3–7.

3-6. Meal card control binder procedures (active and inactive)

The MCCO is responsible for maintaining all active and inactive meal card control binders.

- a. Active meal card control binder(s) will—
 - (1) Contain the current and the last MCCO appointment orders (1st binder only).
 - (2) Contain current and previous MCC appointment orders (1st binder only).
 - (3) Contain DA Form 410, and DA Form 3161 if applicable, on which all Meal Card Control Books were drawn and transferred (1st binder only).
 - (4) Contain separate sections for each Meal Card Control Book. Each section will contain the DA Form 4809, which should account for all active DD Forms 714 detached from a Meal Card Control Book to include field DD Forms 714.
- b. The DA Form 4809 will be maintained as follows:
 - (1) Alphabetically, by the Soldier's last name for DD Forms 714 issued on a permanent basis.
 - (2) Numerically, by DD Form 714 sequence for DD Forms 714 issued on a temporary basis.
- c. The inactive meal card control binder will—
 - (1) Be maintained separately for each Meal Card Control Book.
 - (2) Contain all closed out DA Forms 4809 in DD Form 714 card number sequence.
 - (3) Be turned in along with the Meal Card Control Book(s) to the FMO when all DD Forms 714 for the book are inactive.

3-7. DD Form 714 issue procedures

- a. SIK Soldiers permanently assigned will be issued permanent DD Forms 714. The DD Form 714 will be signed by the MCC after all required entries are completed on initial issue or replacement DD Forms 714. The MCC responsible for DD Form 714 issue will make the required entries on a DA Form 4809 and the Meal Card Control Sheet. The recipient will sign DD Form 714 and DA Form 4809 and the DD Form 714 will be laminated after the recipient signs it.
 - (1) Any enlisted Soldier accompanied by Family members or Soldiers E-7 through E-9 when reporting to a new installation are authorized BAS. Therefore, they will not be issued a DD Form 714 for garrison use.
 - (2) Enlisted Soldiers living in the barracks, not accompanied by Family members when reporting to a new installation, are normally authorized SIK and will be issued a permanent DD Form 714.
- b. The following procedures will be used for issue and control of all temporary DD Forms 714 or other temporary meal authorization documents. Temporary DD Forms 714 will be prepared on an as-needed basis.
 - (1) Permanently assigned SIK members, reporting during non-duty hours, will be authorized to use a copy of the individual's orders, identifying them as SIK. The gaining unit is responsible for determining meal entitlements during in-processing. Permanently assigned SIK members scheduled to depart due to permanent change of station during non-duty hours will be permitted early turn-in of the DD Form 714. A copy of the individual's orders will be annotated to designate SIK authority until scheduled departure. The DA Form 4809 will be adjusted to reflect the inactive DD Form 714 and the DD Form 714 will be destroyed.
 - (2) Soldiers attached for 90 days or less, replacement personnel, members in personnel control facilities, and students at service schools (except IMT) who are authorized SIK will be issued a temporary DD Form 714 from specific blocks of DD Forms 714. The same DD Form 714 will be used by that Soldier as long as they are assigned to the issuing unit or until authorized separate rations (BAS) status. When members in this category are not from the issuing Service, DD Forms 714 and DA Form 4809 will be annotated with the proper abbreviation. DD Forms 714 will be laminated after they have been signed by the MCCO. All DA Forms 4809 used to account for DD Form 714 will be maintained in the active binder until the DD Form 714 is no longer issuable.
 - (3) A temporary DD Form 714 will be issued from a Meal Card Control Book to personnel participating in field duty conducted away from home station. The DD Form 714 will be annotated "FLD", signed by the MCCO, and laminated. The DD Form 714 will be withdrawn and retained for future use after each exercise. All DA Forms 4809 used to account for the DD Form 714 will be maintained in the active binder until the DD Form 714 is no longer issuable.
- c. Soldiers on temporary duty (TDY) receiving the meals portion of per diem will not be issued a DD Form 714, nor have their orders annotated to show SIK status. This applies to all Soldiers on TDY, unless an exception has been granted by the Secretary of the Army from the requirements to pay the subsistence portion of the per diem to enlisted Soldiers while on TDY to the specific school or activity.

3-8. DD Form 714 accountability procedures

- a. Senior commanders will appoint an individual to conduct an external audit of at least one MCCO activity per year. At an installation where only one MCCO is appointed, the audit will be limited to at least one unit that the MCCO serves. Audits will be conducted in accordance with guidelines set forth in paragraph 3-10.
- b. The FMO will establish the following accountability methods:

- (1) Use DA Form 5672.
- (2) Maintain the log.
- (3) Maintain a copy of the BCO and all MCCO appointing orders.
- (4) Maintain a separate permanent file for all DA Forms 410, DA Forms 3161, and transfer control slips for all Meal Card Control Books issued.
- (5) Maintain a separate file for every memorandum for record showing the transfer of Meal Card Control Book(s) from one MCCO to another.
- (6) Accept completed Meal Card Control Books turned in by the MCCO. Prior to destruction, the BCO will review all documents forwarded with the Meal Card Control Book to ensure that all 200 DD Forms 714 have been annotated as lost, stolen, or destroyed.
 - c. The MCCO will establish the following accountability methods:
 - (1) Ensure compliance with instructions (1 thru 3) contained on the inside front cover of the Meal Card Control Book. (Instruction number 4 applies to the BCO retention of completed books.)
 - (2) Ensure the Meal Card Control Sheets attached to the Meal Card Control Book are properly annotated.
 - (3) Ensure that all DD Forms 714 signed for by the MCCO are either on hand or accounted for on DA Form 4809, per paragraph 3–6.
 - (4) Personally supervise the destruction of all DD Forms 714 which cannot be reissued and make appropriate entries on the DA Form 4809 and the Meal Card Control Sheet. Examples are: mutilated DD Forms 714, errors during preparation, and DD Forms 714 that were issued to Soldiers who have left the unit permanently or have been authorized to receive their full BAS entitlement.
 - (5) Perform a 100 percent audit of all Meal Card Control Books, as of 31 December each year, to ensure all DD Forms 714 have been accounted for properly. Upon completion of the audit, the MCCO will prepare a report on the status of DD Forms 714 on hand, issued, destroyed, and reported lost or stolen. The report will be forwarded to the BCO.
 - (6) Supervise performance of administrative actions assigned by the MCCO to the MCC.

3–9. Issue of DD Forms 714 to Reserve Component Soldiers

- a. The Chief, National Guard Bureau, in coordination with the State AGs and senior USAR commanders will determine if DD Forms 714 are required and the level at which DD Forms 714 and/or Meal Card Control Books will be maintained. These commanders will ensure that only the essential number of DD Forms 714 required to meet their needs are drawn. Authorized DD Forms 714 and/or Meal Card Control books will be drawn, in accordance with the guidelines cited in this regulation.
- b. When RC organizations are required to issue DD Forms 714 under one of the conditions prescribed in paragraph 3–9e, the unit and/or organization will requisition, control, issue, and review records pertaining to DD Forms 714 in the same manner as prescribed for Regular Army units.
- c. A DD Form 714 will not normally be issued to enlisted RC Servicemembers. They will use their CAC or military identification card for inactive duty training (IDT) and AT periods.
- d. The RC commander concerned will ensure that RC members who do not possess a valid CAC or identification card, but who are entitled to subsist without reimbursement, are properly identified to the headcounter prior to allowing them to consume a meal in the RC dining facility.
- e. DD Forms 714 will only be issued to RC members under the following circumstances:
 - (1) When RC members are eating in a Regular Army dining facility during IDT or AT and required by the supporting Regular Army commander.
 - (2) Orders identifying personnel training at the Regular Army unit will address entitlements. Orders can be used in lieu of temporary DD Forms 714 when headcount is less than 25 members from Active Guard Reserve (AGR) units and the exercise is less than 72 hours.
 - (3) Temporary DD Forms 714 will then be issued by the host Regular Army unit in accordance with paragraph 3–7b. DD Forms 714 issued under these procedures will be annotated either USAR or ARNG. Upon completion of training, DD Forms 714 will be withdrawn and maintained by the issuing MCCO. Temporary DD Forms 714 will be prepared on an as-needed basis.
 - (4) Temporary DD Forms 714 will be issued to RC members in a SIK status subsisting in other than a Regular Army or RC dining facility during IDT or AT when the use of the DD Form 714 is required by the host component. The temporary DD Form 714 will be issued by the RC parent unit. DD Forms 714 must be annotated USAR or ARNG, as appropriate.
 - (5) ARNG and/or USAR enlisted Soldiers, who are authorized to subsist without reimbursement at a professional development center (PDC) operated by the ARNG or USAR, may use their orders or other military identification media to establish their meal entitlement during the training event.

(6) DOD civilian employees, who are students or guest instructors at a PDC and are furnished Government meals at no cost to the individual (in accordance with Joint Travel Regulations) in lieu of per diem, will be issued a temporary DD Form 714. Temporary DD Forms 714 will be issued by the respective center.

(7) Permanent DD Forms 714 will be issued to all RC personnel who are assigned as cadre at the PDC and are authorized SIK.

(8) Enlisted full time manning (FTM) Soldiers, who are required to accompany their RC unit of assignment or attachment to AT, and who are not authorized the subsistence portion of the per diem allowance, will have pay account collection for meals made available (see chap 4) initiated by their parent unit. These Soldiers are entitled to SIK, in accordance with the Joint Federal Travel Regulation, and will be identified by annotating a copy of their orders (in accordance with guidance in para 3–7) in lieu of issuing of a DD Form 714.

3–10. Guidance for audit of DD Forms 714

a. The following guidance will be followed when conducting an audit:

(1) Check DA Forms 4809 in the active and inactive binders for each DD Form 714 (to include those laminated) that is associated with the Meal Card Control Book and the DD Forms 714.

(2) Highlight Meal Card Control Sheet as each DD Form 714 is properly accounted for on a DA Form 4809. When finished with both the active and inactive binders, there should be a mark beside each line on the Meal Card Control Sheet or the DD Form 714 should be physically on hand.

(3) In the event a DD Form 714 or DD Forms 714 are not properly accounted for on a DA Form 4809 or physically on-hand, research will be done to determine what happened to the DD Form 714(s). Research should include checking to determine if the DD Form 714(s) has (have) recently been used.

b. Unaccounted for DD Form(s) 714, which have been issued, will require a memorandum by the commanding officer identifying disposition and actions for lost DD Forms 714.

c. The results of the audit will be included in a report. A copy of the report will be filed in the MCCO records (for incoming and outgoing) and a copy provided to the unit commander, or to appointing commander for annual audits. Noted deficiencies will be corrected by the MCCO within 30 days and the appropriate commander advised in writing of corrective actions taken.

Chapter 4

Identification and Payment for Meals Made Available for Field Training

4–1. General

a. It is a command responsibility to initiate pay account collections for all Soldiers not eligible for SIK while receiving meals from a field mess or provided in the field on behalf of the Government, beginning when meals are available during field duty, to include preparation for deployment and travel to and from home station. Military and civilian field training observers and visitors will be required to pay cash at the appropriate DOD meal rate for all meals provided. Commanders may make other arrangements to eliminate handling cash in the field.

b. When performing field duty commanders must ensure Soldiers receive meals in such a way to facilitate training effectiveness and conserve resources. Commanders may provide Government meals by issuing operational rations, box lunches, or garrison dining facility meals transported to the field training site when the training situation allows.

c. If short notification of impending field duty (operational alert or emergency situation) prevents initiation of pay account collections prior to the start of field training, commanders must ensure that collections are executed no later than 3 working days after return.

d. Commanders must ensure that pay account collections are executed for military members from different commands or Military Services who take part in field training or joint service exercises when the Army provides meals to all participants.

e. Claims for missed meals are only authorized for meals missed due to mission requirements supported by individual signature headcount records (DA Form 3032 (Signature Headcount Sheet)). Submission of DD Form 1475 (Basic Allowance for Subsistence Certification) for missed meals is not authorized for meals not consumed due to personal preference. Within 5 working days following an exercise, unit commanders will ensure that DD Form 1475 is prepared. The military supervisor of personnel listed on the form will enter this statement on the next open line on the DD Form 1475: “The data above is true and correct to the best of my knowledge” followed by signing and dating this statement. The certificate will be approved by the commander who will then forward it to the appropriate personnel processing organization for transmittal to DFAS.

f. Upon receipt, DFAS will verify receipt (DD Forms 1475) and return a copy of the transmittal letter to the unit or personnel processing organization. If DFAS verified copy has not been received within 30 calendar days, the unit commander or personnel processing organization will initiate follow-up action.

4-2. DD Form 714 issue for use in the field

a. For the Regular Army, when field duty is conducted away from home station, laminated DD Forms 714 annotated "FLD" must be issued. These DD Forms 714 will be issued to all Soldiers subject to pay account collection. Soldiers authorized SIK will continue to use their garrison DD Forms 714 for identification purposes in the field. The issue date and return date of the DD Form 714 will substantiate the start and stop date for collections.

b. Enlisted RC Soldiers will use their CACs and orders for meal authorization. The issue of a DD Form 714 is not required unless deemed essential by the supporting Regular Army unit. When issue of a DD Form 714 is required, the Regular Army unit establishing the requirement will be responsible for effecting the issue and withdrawal.

c. During field duty at home station, the use of DD Forms 714 is not required. Enlisted Soldiers and officers (not in a SIK status) will use their CAC if automated headcount procedures are in place to gain admittance to the dining facility. The last four numbers of the Soldier's social security number will be used in the DD Form 714 card number column of DA Form 3032.

4-3. Regular Army Soldiers

Unit commanders or servicing PACs will effect reimbursement through DFAS pay account collections from all BAS Soldiers participating in field duty. For field duty periods for BAS Soldiers, including duty as an umpire, evaluator, or participant in Guard or Reserve AT, reimbursement from the first meal available through the period of training, will be effected through DFAS pay account collections. A DA Form 4187 (Personnel Action) will be used to initiate collections in accordance with DA Pam 600-8. It must be prepared within 5 workdays following completion of the field duty and forwarded through the personnel processing organization to DFAS for action. The DA Form 4187 will indicate the time and date of departure to, and return from, field duty. To facilitate processing of the DA Form 4187, roster procedures (for groups of ten or more) may be used.

4-4. Reserve Component Soldiers

a. RC Soldiers performing field duty during AT away from home station will utilize pay account collections to reimburse (pay) the Government for meals and rations. The reimbursement will be for all meals available to include travel (if applicable) to and from home station.

b. Procedures for officer reimbursement during AT are as follows:

(1) Pay account collections must be used when a person is participating as an individual, or member of a unit, and is participating with or subsisting with the Regular Army or is performing AT away from home station. The commander initiates DFAS action to have the total cost, of all meals to be available during AT, collected from the individual's pay account for AT performance. This procedure is accomplished through completion of DA Form 4187, in accordance with DODD 1418.05 or other authorized (DFAS) document, and be submitted with unit payroll. Duty orders must contain a statement indicating that payroll deduction has been or will be accomplished beginning with "(date and meal)" and ending with "(date and meal)." When consuming meals during AT the officer will sign DA Form 3032 annotated payroll deduction.

(2) An alternate payment method of reimbursement may be used when AT is performed at home station; or for individual mobilization augmentee or Individual Ready Reserve officers whose AT orders do not reflect DFAS pay account collection has taken place. Officers will reimburse for all meals available, prior to the start of AT. Reimbursement for these meals may be made by personal check, money order, or cashiers check made payable to servicing DFAS. When this method is used for home station AT, payment will be made to the unit administrator who will forward all funds collected, through normal channels, to the servicing DFAS. Duty orders must contain a statement indicating that cash reimbursement has been accomplished beginning with "(date and meal)" and ending with "(date and meal)." When consuming meals during AT the officer will sign DA Form 3032, annotated accounts payable.

c. Procedures for RC enlisted Soldiers performing AT are as follows:

(1) Soldiers, other than AGR, are authorized SIK when training with their unit, another RC unit, or with the Regular Army during field duty (AT or IDT). The meal entitlement of these Soldiers is verified by presentation of their CAC.

(2) Enlisted AGR Soldiers, who are required to accompany their RC unit of assignment to AT, and are not authorized the subsistence portion of per diem, will have their meal payment for all training days by way of DFAS pay account collections. These Soldiers will be subsisted as in an SIK status. FTM Soldiers paying for meals with pay account collections will sign (when required) DA Form 3032 annotated DFAS collection action. These Soldiers will be identified by

using their DD Form 714 (if issued) and their CAC. These Soldiers orders must contain a statement that pay account collection has been accomplished beginning with “(date and meal)” and ending with “(date and meal).”

Chapter 5

DD Form 714 Verification and Reporting

5–1. DD Form 714 and entitlement verification policy

a. The MCVO will conduct a DD Form 714 verification check in the dining facility according to the guidance shown below. Commanders may increase, but not decrease, the survey size or frequency when necessary.

(1) Verify the meal authorization (SIK) of 30 diners during the meal period. This verification should include enlisted Soldiers and officers.

(2) Complete the DA Form 4550.

(3) Complete a written narrative report of the DD Form 714 verification check.

(4) Forward the completed DA Form 4550 and narrative report to the appointing commander for review and appropriate action, and to each MCCO, who issued DD Forms 714 to personnel using the dining facility, for subsequent forwarding to the FMO.

b. The frequency of DD Form 714 verification and entitlement checks in garrison will be as follows:

(1) Small remote sites and units with an average (based on 10 duty days) per meal headcount of 120 or less will not be required to conduct DD Form 714 verification checks.

(2) One check each quarter in units with an average (based on 10 duty days) per meal headcount between 121 and 300.

(3) Monthly checks in units with an average (based on 10 duty days) per meal headcount of 301 or more.

(4) When more than one DD Form 714 issuing activity is supported in the same dining facility, only one activity is required to perform the check as prescribed above. The verification check may be rotated among the issuing activities supported within one dining facility.

5–2. DD Form 714 and entitlement verification guidance

a. The MCVO should choose an area near the dining facility exit. Verification should be done in such a manner as to minimize delay of Soldiers exiting the facility. Verifications should be conducted on random dates and meals and without advance notice to preclude compromise. Verification will be conducted at the dining facility by physically comparing the Soldier's DD Form 714 and their Armed Forces CAC or recording the Soldier's name and unit when they state they paid cash for the meal.

b. The MCVO will complete DA Form 4550 as follows:

(1) Record the headcounter's name and organization in the remarks section.

(2) Check and record the data on a minimum of 30 Soldiers. When the identification card is correct but the DD Form 714 does not match, confiscate DD Form 714, record name and organization of the Servicemember and report information to his or her organization's commander through command channels.

(3) Compare the names of Soldiers who said they paid cash with the DD Form 1544 (Cash Meal Payment Book) or the Point of Sale Cash Meal Payment Report to ensure all Soldiers who indicated they paid for the meal did in fact pay. The report will reflect the names of Soldiers whose signature could not be found on the DD Form 1544.

c. If the MCVO has a problem in identifying the issuing activity for completion of the DA Form 4550, the BCO can provide a list of book numbers issued to each organization.

d. Each MCVO will use verification results from DA Form 4550 to validate the meal entitlement status for unit Soldiers by verifying rank, barracks, and/or marital status, and meal entitlement eligibility.

Chapter 6

Automated Headcount Systems — Army Food Management Information System Guidance

6–1. Garrison dining

a. Soldiers authorized SIK will receive a garrison DD Form 714 to establish meal entitlements at garrison dining facilities using Point of Sale stations or the manual signature headcount system (DA Form 3032).

(1) Point of Sale stations allow speedy identification of personnel and processing of diners by using the Servicemember's CAC instead of the signature headcount requirement and the DA Form 3032.

(2) Scan and Go scanners facilitate processing Servicemembers as they process through the dining facilities and are used to record headcount and diner location information.

(3) The MCCO maintains accountability of SIK personnel that are processed using an approved automated headcount system.

(4) The MCCO uses the DA Form 4809 to account for SIK automated headcount system processing. The DOD identification number will be used in lieu of a meal card number in column a of DA Form 4809 for this process.

(5) The unit S1 provides a list of current SIK personnel using automated headcount systems to the MCVO to conduct meal card verification.

b. Commanders through their servicing personnel administration sections are responsible for issuing DD Forms 714 to identify SIK Soldiers, while remaining diners pay cash for meals or reimburse the Government through pay account collection.

c. In lieu of the DD Form 714 during non-duty hours and holiday periods for arrivals, Soldiers authorized SIK may use their military orders until their supporting S1 can issue a DD Form 714.

d. Soldiers in a TDY status receiving per diem allowance for meals will not be issued a DD Form 714. This applies to all Soldiers on TDY unless an exemption has been granted by the Secretary of the Army that allows for the subsistence portion of the per diem entitlement to remain for a specific school or activity. Soldiers training under the ITDLM program are an exception to this policy (see chap 7).

6-2. Field training

a. Commanders provide a memorandum to their supporting S1 that lists Soldiers for pay account collections for meals. The following information will be included:

(1) Names and DOD identification number of Soldiers attending training.

(2) Inclusive dates for each Servicemember subject to pay account collections for meals.

b. BAS Soldiers will be issued a temporary DD Form 714 during field training or use their CAC to process through Point of Sale or Scan and Go stations.

c. The commander has the option of submitting a by name roster to the dining facility to support last minute emergency or contingency events when issuing DD Forms 714 is not possible. BAS Servicemembers will use their CAC at headcount stations to support troop movement during contingency as Servicemembers are processed through Point of Sale and Scan and Go stations.

d. Guard and Reserve Soldiers attached to Active units for training will submit a memorandum from the applicable commander(s) certifying that pay account collections for meals will be accomplished. This permits Soldiers to process through Point of Sale and Scan and Go stations as SIK Soldiers.

Chapter 7

Institutional Training Directed Lodging and Meals

7-1. Institutional Training Directed Lodging and Meals policy

The ITDLM policy program (formerly called Military Training Soldier Support or MTSS) puts TDY Soldiers taking selected institutional training courses on “essential unit messing” (directed meals) that denies meals per diem to Soldiers on days training is conducted. Soldiers receive meals on training days on the same basis as a SIK Soldier; for example, without paying cash or having pay account collections. Lodging is likewise directed and centrally paid for ITDLM students.

7-2. Directed meal execution

a. The dates of training and designation of the number on directed meals during the training course are contained in official written orders issued by DCS, G-3/5/7.

b. Students in courses under ITDLM will be issued a DD Form 714 to eat meals at no cost to the individual.

c. DD Forms 714 will be over-stamped with “ITDLM (5)” or “ITDLM (7)” to inform the headcounter which days an ITDLM student is authorized to eat without payment from the student. ITDLM (5) students eat three meals a day, 5 days a week, Monday through Friday only, less Federal holidays. Students issued an ITDLM (5) DD Form 714 who eat in the dining facility on weekends or Federal holidays pay cash at the appropriate DOD meal rate, and the meal will be recorded as a cash sale, not as an ITDLM meal. ITDLM (7) students eat without cost all days, unless training orders directed differently. In some cases on weekends and Federal holidays, a brunch and supper meal may be served in place of the standard breakfast, lunch, and dinner.

d. Identification card readers will be placed at each installation dining facility headcount station and morale, welfare, and recreation facility that serve institutional training students. Prior to being served, students will be required to scan their CAC and enter their pin number. Manual sign-in sheets will be in place as a backup system. Soldiers in an ITDLM

course will not be issued non-availability statements for either meals or lodging in accordance with DCS, G-3/5/7 guidance in training orders.

Appendix A

References

Section I

Required Publications

AR 11-2

Managers' Internal Control Program (Cited on the title page.)

AR 15-6

Procedures for Investigating Officers and Boards of Officers (Cited in para 2-4*h*.)

AR 30-22

Army Food Program (Cited in para 1-5*a*.)

DA Pam 600-8

Military Human Resources Management Administrative Procedures (Cited in para 4-3.)

DOD 7000.14, Volume 7A

Financial Management Regulation (Cited in para 1-7*a*.)

DODD 1418.05

Basic Allowance for Subsistence (BAS) Policy (Cited in para 4-4*b*(1).)

Section II

Related Publications

A related publication is a source of additional information. The user does not have to read it to understand this publication. Unless otherwise stated, Army publications are available at <http://www.apd.army.mil>. DOD issuances are available at <http://www.dtic.mil/whs/directives/index.html>.

AR 25-30

Army Publishing Program

DA Pam 30-22

Operating Procedures for the Army Food Program

Section III

Prescribed Forms

Unless otherwise indicated, DA forms are available on the Army Publishing Directorate Web site (<http://www.apd.army.mil>); DD forms are available on the Office of the Secretary of Defense Web site (<http://www.dtic.mil/whs/directives/forms/index.htm>).

DA Form 4550

Meal Card Verification Form (Prescribed in paras 2-5*n*(2)e.)

DA Form 4809

Meal Card Control Register (Prescribed in paras 2-5*n*(2)d.)

DA Form 5672

Meal Card Control Book Log (Prescribed in para 3-4*b*(4).)

DD Form 714

Meal Card (Prescribed in para 1-1.)

Section IV

Referenced Forms

Unless otherwise indicated, DA forms are available on the Army Publishing Directorate Web site (<http://www.apd.army.mil>); DD forms are available on the Office of the Secretary of Defense Web site (<http://www.dtic.mil/whs/directives/forms/index.htm>).

DA Form 11-2
Internal Control Evaluation Certification

DA Form 2028
Recommended Changes to Publications and Blank Forms

DA Form 3032
Signature Headcount Sheet

DA Form 3161
Request for Issue or Turn-in

DA Form 410
Receipt for Accountable Form

DA Form 4187
Personnel Action

DD Form 1475
Basic Allowance for Subsistence Certification

DD Form 1544
Cash Meal Payment Book (Available through normal supply channels.)

Appendix B

Meal Card Management System Annual Review

B–1. General

This guide is designed to assist the reviewing officer in ensuring that all applicable levels of command are in compliance with:

- a.* The policies and procedures to requisition, safeguard, issue, withdraw, or destroy DD Form 714.
- b.* The policies and procedures regarding identification and reimbursement for meals available during field duty.

B–2. Applicability

The requirement for the Meal Card Management System annual review applies to all units possessing a Meal Card Control Book.

B–3. Meal Card Management System procedures to be reviewed

- a.* Meal card control binders.
- b.* Completion of the Meal Card Control Sheets (in the front of each Meal Card Control Book).
- c.* DD Form 714 issue, withdrawal, destruction, and control procedures.
- d.* Temporary DD Form 714 issue and control procedures.
- e.* Procedures to replace lost or stolen DD Forms 714.
- f.* Issue, withdrawal, destruction, and control of DD Forms 714.
- g.* DD Form 714 verification checks.
- h.* Safeguarding of Meal Card Control Books.
- i.* Maintenance of files regarding DD Form 714 management procedures.

B–4. Findings and recommendations

A letter report reflecting findings and recommendations will be prepared and submitted thru the appointing headquarters, to the commander of the unit responsible for the issue and control of the DD Forms 714, and to other staff activities as designed by the command.

- a.* The annual review of the Meal Card Management System will consist, as a minimum, of the following elements.
 - (1) DD Form 714 administrative data.
 - (2) DD Form 714 issue and control.
 - (3) DD Form 714 verification (if applicable).
 - (4) Reimbursement actions.
- b.* A sample of the information, data, or procedures to review in each section is as follows.
 - (1) Meal Card Management System data.
 - (a)* Unit designation.
 - (b)* Unit commander.
 - (c)* MCCO and alternate MCCO (if applicable).
 - (d)* MCC and alternate(s).
 - (e)* Appointing order for MCCO.
 - (f)* Unit order(s) for MCC and alternates.
 - (g)* Serial number(s) of Meal Card Control Book(s).
 - (h)* Receipt, request, and accountability procedures for Meal Card Control Book(s).
 - (i)* Transfer procedures (if applicable) for Meal Card Control Book(s).
 - (j)* Security procedures for Meal Card Control Book(s).
 - (2) DD Form 714 issue and control.
 - (a)* Procedures to account for DD Forms 714 no longer attached to the Meal Card Control Book (active and/or inactive binders and DA Form 4809).
 - (b)* Procedures to account for DD Forms 714 on Meal Card Control Sheet (located in the front of the Meal Card Control Book).
 - (c)* Procedures for the accountability and security of DD Form 714 designated for temporary or other garrison issue.
 - (d)* Procedures to account for and report lost or stolen DD Forms 714.
 - (e)* Procedures for the turn-in and destruction of DD Forms 714.
 - (3) DD Form 714 verification.
 - (a)* The required frequency of verification checks (none, quarterly, or monthly) for unit.

- (b) Number of verification checks conducted, and date of last verification check.
- (c) Any irregularities noted during previous checks, that action(s) was not initiated by command to preclude recurrence.
- c. Reimbursement actions.
 - (1) Procedures for pay account collections for Government meals from BAS Soldiers.
 - (2) Procedures for the issue of DD Forms 714 annotated "FLD" when field duty is conducted away from home station.
 - (3) Procedures for the submission of missed meals (DD Form 1475).
 - (4) Follow on procedures when documents are submitted for DFAS action.

Appendix C

Internal Control Evaluation

C–1. Function

The function of this evaluation is to ensure policies, procedures, and responsibilities contained in this regulation are followed when an Army command, installation, or organization is using the manual Meal Card System and issue DD Forms 714.

C–2. Purpose

The purpose of this evaluation is to assist designated individuals in evaluating the key internal controls listed below. Key internal controls are to ensure designated leaders and all meal card officials are—

- a.* Commanding general directed compliance reviews of installations' procedures used to issue, withdraw, destroy, and safeguard DD Forms 714; and the procedures for effecting reimbursement for meals available during field duty.
- b.* Installation commanders will appoint, in writing, a sufficient number of BCOs (military or civilian) to ensure adequate control and issue of Meal Card Control Books.
- c.* Unit and organization commanders will appoint sufficient number of MCCOs to provide required controls and issue DD Forms 714.
- d.* MCCOs to track issuance and turn-in of DD Forms 714 and Meal Card Control Books, perform quarterly verification of DD Form 714 holders' entitlement, and confirm appropriate Soldiers have an active DD Form 714.
- e.* The MCVO will conduct DD Form 714 verification checks in the dining facility. The MCVO will be other than food service, SSMO, or DD Form 714 control personnel.

C–3. Instructions

Answers must be based on the actual testing of key internal controls (for example, document analysis, direct observation, and simulation). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation. These internal controls must be evaluated at least once every 5 years. Certification that this evaluation has been conducted must be accomplished on DA Form 11–2 (Internal Control Evaluation Certification).

C–4. Test questions

- a.* Has the installation commander designated the level (that is, installation, division, brigade, battalion, or below) at which DD Form 714 issues take place?
- b.* Has the installation commander appointed, in writing, a sufficient number of BCOs to ensure adequate control and issue of Meal Card Control Books?
- c.* Are all meal card officials properly identified and understand their duties and responsibilities?
- d.* Are MCVOs conducting DD Form 714 verification checks in accordance with this regulation?
- e.* Are unit commanders properly accounting for field rations provided by the Government to Soldiers receiving full BAS, subsequently, taking the appropriate actions to process pay account collections?
- f.* Are all DD Form 714 validated and accounted for?

C–5. Supersession

No previous checklist exists for this publication.

C–6. Comments

Comments for improving the evaluation of these internal controls may be submitted to the DCS, G–4 (DALO–SUF) Department of the Army, Office of the Deputy Chief of Staff, G–4, 500 Army Pentagon, Washington, DC 20310–0500.

Glossary

Section I

Abbreviations

AFMIS

Army Food Management Information System

AG

adjutant general

AGR

Active Guard Reserve

AR

Army regulation

ARNG

Army National Guard

AT

annual training

AWOL

absent without leave

BAS

basic allowance for subsistence

CAC

common access card

DA Pam

Department of the Army pamphlet

DCS, G-1

Deputy Chief of Staff, G-1

DCS, G-3/5/7

Deputy Chief of Staff, G-3/5/7

DCS, G-4

Deputy Chief of Staff, G-4

DD

Department of Defense

DFAS

Defense Finance and Accounting Service

DOD

Department of Defense

DODD

Department of Defense directive

FLD

field

FMO

forms management officer

FTM

full time manning

G1/S1

unit-level adjutants

HQDA

Headquarters, Department of Army

IDT

inactive duty training

IMT

initial military training

JCCoE

Joint Culinary Center of Excellence

PAC

personnel administration center

RC

Reserve Component

SIK

subsistence-in-kind

SSMO

subsistence supply management officer

TDY

temporary duty

USAR

U.S. Army Reserve

Section II**Terms****Basic allowance for subsistence**

A cash allowance, by law payable to officers at all times, to help reimburse them for the expense of subsisting themselves; or enlisted personnel, a cash allowance payable when rations-in-kind are not available; when permitted to ration separately; or when assigned to duty under the emergency conditions where no messing facilities of the United States are available. Except as otherwise noted in DOD 7000.14, each member of a military service entitled to base pay is entitled to a BAS.

Book control officer

A commissioned officer, warrant officer, senior noncommissioned officer (E-7 or above), or civilian (GS-9 or above) appointed by the senior commander to handle and issue Meal Card Control Books.

Exercise director

The next higher commander of the unit conducting the field exercise or the commander of the unit issuing an order for a subordinate unit to conduct the field exercise.

Field duty

Any maneuvers, war games, field exercises, or similar operations over 3 days when a field ration account is opened where a Servicemember is assigned to a unit being or field kitchen operated by or on behalf of the U.S. Government or with an organization drawing field rations. Members may be on per diem orders. Field duty in excess of 3 days requires DFAS action for pay account deductions for meals provided.

Field training site

A location to conduct maneuvers and field exercises and meals are served under field conditions, no matter where the food is actually prepared.

Meal card control officer

A commissioned officer, warrant officer, senior noncommissioned officer (E-7 or above or an E-6 filling an E-7 position), or civilian (GS-9 or above) who is appointed by the unit or organization commander to manage DD Forms 714 within a unit, including issuing, accounting for, withdrawing, and destroying DD Forms 714.

Meal card controller

An enlisted Soldier (E-4 or above) or Army Civilian (GS-4 or above) who assists the MCCO in issue and control of DD Forms 714.

Meals consumed in the field

Includes all types of meals or ration components, hot or cold, regardless of where prepared, including operational rations and box lunches provided by the Government.

Missed meal

A meal missed by a Soldier because of official duty requirements.

Pay account collections

The act of DFAS in reducing a Soldier's pay for those meals available to officers and/or enlisted during field duty. Net pay reductions are determined by the type (breakfast, lunch, dinner) of meals, the number provided, and the meal cost published by the Office of the Secretary of Defense in their calendar year schedule of "Food Service Charges at Appropriated Fund Dining Facilities and the Military Academies."

Professional development centers

Facility operated on a 12 month basis by either the ARNG or USAR, which provides military occupational specialty, civilian technician, leadership, small unit tactics, technical skills, or similar training to RC members or Department of the Army Civilian employees and is identified as such by U.S. Army Training and Doctrine Command, U.S. Army Forces Command, National Guard Bureau, or Office of the Chief, Army Reserve.

Senior commander

A commander of an Army installation, garrison commander in United States Army Europe, area commander for Eighth United States Army, State AG for ARNG, and major commander for USAR.

Subsistence-in-kind

Government meals furnished to the Soldier rather than money in lieu thereof; that is, meals instead of the full BAS entitlement.

Section III**Special Abbreviations and Terms****BCO**

book control officer

ITDLM

Institutional Training Directed Lodging and Meal

MCC

meal card controller

MCCO

meal card control officer

MCVO

meal card verification officer

MTSS

Military Training Soldier Support

PDC

professional development center

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