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CHAPTER 6

EXPENDITURES

PART A: SURVEYS

6000 GOVERNING REGULATIONS

1. GENERAL. In Navy terms, "survey" means a report on the "disposition of material" after a situation has been investigated. The survey procedure is the means by which material that is damaged, obsolete, deteriorated, lost or stolen is expended from accounting records. Under no circumstances will food still fit for consumption be destroyed and/or surveyed, unless IAW Chapter 3, para 3402, contained herein. Surveys are accomplished by two methods:

- a. Financial Liability Investigation of Property Loss (DD Form 200), or
- b. Expenditure Log (Loss without Survey) (NAVSUP Form 1334).

2. REPORTING TO NAVSUP. If the total value of surveys (NAVSUP Form 1334s and/or DD Forms 200s) exceeds \$5,000 (\$10,000 for AS/CV/CVN/LCC/LHA/LHD/LPD/LSD) on a monthly basis, a copy of all NAVSUP Form 1334s and/or DD 200s for the month must be forwarded to NAVSUP 51 for review. The FSM extract for NAVSUP files will automatically extract and forward with the monthly reports. NAVSUP 51 tracks significant survey actions because of the impact that losses of food stocks have on the SIK budget. When warranted, NAVSUP 51 consults with the TYCOM to ensure adequate controls are in place to prevent continued losses.

3. SURVEYS RESULTING FROM LATENT DEFECTS OF PRIME VENDOR SUPPLIED ITEMS. Items with latent defects supplied by Prime Vendors should not be surveyed until the Prime Vendor or FISC has been contacted for replacement and product disposition. Every attempt should be made to store the items at the appropriate temperature(s) until the Prime Vendor can replace them. If the Prime Vendor does not replace (or provide credit) for the items with latent defects, the receiving activity will complete a SF 364 and forward it to DSCP. To the maximum extent possible, products with latent defects not replaced by the Prime Vendor will not be surveyed and destroyed until DSCP provides disposition guidance. If DSCP advises that the products should be surveyed, annotate the survey with PRIME VENDOR UNRESOLVED LATENT DEFECT and forward a copy to NAVSUP 51. In the case of Hazardous Food Recalls requiring the survey of Prime Vendor supplied items, the survey form should be annotated with the ALFOODACT, and include the number of the recall authorizing the survey action. Forward a copy to NAVSUP 51.

4. FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS (DD FORM 200). A DD Form 200 will be prepared immediately under the following conditions:

- a. Material is short or lost in shipment, and the value of the loss is \$50 or more per line item;
- b. Lack of personal responsibility is evident. This includes:
 - (1) Negligence;
 - (2) Willful misconduct;
 - (3) Deliberate unauthorized use; and,

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(4) Deliberate noncompliance with appropriate procedures that protect U.S. Government Property.

c. Evidence or suspicion of fraud or theft;

d. Requested by the accountable officer, the Commanding Officer or the Commanding Officer's designee; or,

e. The circumstances (i.e., physical deterioration, veterinary sampling, damage in handling, replenishment evolution, periodic shelf-life review, flood, fire, etc.) result in a loss of \$500 (\$1,000 for AS/CV/CVN/LCC/LHA/LHD/LPD/LSD) or greater.

5. EXPENDITURE LOG (LOSS WITHOUT SURVEY) (NAVSUP FORM 1334). The NAVSUP Form 1334 may be used to survey lost or damaged food items when culpable responsibility is not involved and when:

a. Material is short or lost in shipment, and the value of the loss is less than \$50 per line item.

b. Food items are lost as a result of physical deterioration, veterinary sampling, damage in handling, fire, water, or similar circumstances, and the value of the loss is less than \$500 (\$1,000 for AS/CV/CVN/LCC/LHA/LHD/LPD/LSD) per line item. When the total loss of several items expended for the same reason (i.e., physical deterioration, veterinary sampling, damage in handling, replenishment evolution, periodic shelf-life review, flood, fire, etc.) exceeds \$500 (\$1000 for AS/CV/CVN/LCC/LHA/LHD/LPD/LSD), a DD Form 200 will be completed as required.

Repetitive entries of the same item for the purpose of circumventing maximum dollar limitations will not be allowed.

c. Food items are used for divisional training, not to exceed a total dollar value of \$50.00 per month total. All food items used for training will be entered on the NAVSUP Form 1334 as separate single line entries, not to exceed \$50.00 per month for all items expended for training.

d. NAVSUP 1334 was properly closed out at the end of the accounting period (or upon relief of the FSO) to include totaling money value and assignment of a document number.

6001 FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS (DD FORM 200) PROCEDURES

1. GENERAL. Financial Liability Investigation of Property Losses provide a report for administrative review of the following:

a. The loss or damage of material;

b. The cause of the loss or damage;

c. The responsibility for the loss or damage; and,

d. The recommendation for disposition of the loss or damage.

All surveys will be made at last receipt price.

2. FINANCIAL LIABILITY OFFICER. The Financial Liability Officer will be appointed in writing (Figure 6-1) and will usually be a commissioned officer. Individuals who are accountable or responsible will not be appointed as Financial Liability Officers (for example, the Supply Officer

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or Food Service Officer).

3. **FINANCIAL LIABILITY BOARD.** A Financial Liability Board may be appointed by the Commanding Officer to conduct investigations on Financial Liability Investigations of Property Loss. The Financial Liability Board provides greater surveillance over loss or damage investigations. The Financial Liability Board consists of three or more commissioned officers. If there are not enough officers available to appoint to the board, qualified enlisted members in the grades of E7, E8 or E9, or qualified civilian personnel GS-9 or above may be appointed to the board. Individuals who are accountable or responsible will not be appointed to the Financial Liability Board. A liability board will take the action of the Financial Liability Officer on the Financial Liability Investigation of Property Loss.

4. RESPONSIBILITIES AND DUTIES.

a. **Food Service Officer.** The Food Service Officer will prepare a DD Form 200 report for each survey. Block 9 of the DD Form 200 will answer the questions who, what, when and where, along with the following:

(1) Condition (describe the physical condition of the material to be surveyed);

(2) Cause (provide a detailed explanation of the circumstances including when and where the damage or loss occurred); and,

(3) Responsibility (enter the person or activity responsible for the damage or loss. "None" is not acceptable; if responsibility cannot be determined, give reason why).

b. **Financial Liability Officer or Financial Liability Board.** The Financial Liability Officer or Board will conduct a review of the survey and report the information discovered as a result of the investigation. In the appropriate blocks of the DD Form 200, the Financial Liability Officer or board will report the condition, cause, responsibility, and the specific method of destruction of the surveyed material. When a Naval Investigative Service investigation is involved, a copy of the final report will be forwarded to NAVSUP 51.

c. **Medical/Veterinary Personnel.** If the proposed survey is for food considered no longer fit for consumption, a medical or veterinary representative must examine the material before it is surveyed and destroyed. A certification of unfitness must accompany the survey and comment must be annotated in block 9 of the survey for accountable food that is to be destroyed or discarded.

d. **Commanding Officer.** When a Financial Liability Investigation of Property Loss (DD Form 200) is required, the Commanding Officer or the designee will assign the Financial Liability Officer or officers to conduct the survey. Assignments will be made in accordance with paras. 6001-2 and 3.

5. **FINDINGS AND RECOMMENDATIONS.** The Financial Liability Officer or Board will record findings of the review and recommendations in block 15a of the DD Form 200. After the findings, the Financial Liability Officer or Board will make recommendations for the disposition of the survey based on a personal evaluation of the findings. If there is not enough room, additional sheets may be attached to the DD Form 200. The Financial Liability Officer or Board will:

a. Ensure the findings and recommendations do not contain any unsubstantiated opinions or stereotyped phrases (the Financial Liability Officer's/Board's own words should be used to explain how the loss or damage occurred and to give recommendations); and,

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b. Ensure findings substantiate or contest the statements made in block 15a of the DD Form 200 (findings should be complete enough so others reviewing the report can readily determine responsibility without referring the report back to the Financial Liability Officer/Board for further investigation or information).

6. APPROVAL. After the Financial Liability Officer/Board completes the Financial Liability Investigation of Property Loss, the DD Form 200 will be forwarded to the Commanding Officer or his designee (i.e., the Supply Officer). The Commanding Officer/designee will review the DD Form 200 and ensure the loss or damage is sufficiently explained. The Commanding Officer/designee may approve, modify or disapprove the recommendations of the Financial Liability Officer or Board. If the Commanding Officer/designee does not approve the Financial Liability Officer/Board's recommendations, the Commanding Officer/designee will record the reasons for the action taken. Whether the Financial Liability Officer/Board's recommendations are approved or disapproved, the Commanding Officer's/designee's final action will be recorded in block 14 of the DD Form 200. When personal responsibility is suspected, the approving official's responsibility cannot be delegated to a designee and must remain with the Commanding Officer. NAVSUP P-485 Afloat Supply Procedures paragraph 5125-3 provides a matrix for "Assignment of Roles in the Survey Process."

7. PREPARATION OF THE FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS (DD FORM 200).

a. Preparation. The Financial Liability Investigation of Property Loss (DD Form 200) will be used to initiate a survey request. The DD Form 200 will be prepared as follows (Figure 6-2 shows manual form, and Figures 6-3 (front) and 6-3a (back side) show the Food Service Management version):

INSTRUCTIONS FOR COMPLETION OF THE DD FORM 200

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
1. Date Initiated (YYMMDD)	Indicate the date the report is being prepared (i.e., 990131).
2. Inquiry/Investigation Number	Local number assigned.
3. Date Loss Discovered (YYMMDD)	Indicate the date the loss was discovered (i.e., 990128).
4. National Stock Number	13 digit national stock number of the lost or damaged item. Multiple items may be included when circumstances of loss or damage are related to the same incident.
5. Item Description	Include the food item code with the nomenclature.
6. Quantity	Quantity and unit of issue of the lost or damaged item (i.e., 1 ea., 2 dz., etc.)
7. Unit Cost	Use the last receipt price.
8. Total Cost	Multiply block 6 by block 7 and enter the amount in this block.

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9. Circumstances
- Check the appropriate block. Provide a complete statement of facts that should include but not be limited to the date and place of the incident. The statement must answer the five basic questions of who, what, when, where and how. Describe the physical condition of the material. Generalized statements citing causes such as spoiled, improper storage, packaging, old age, and handling damage are not acceptable. Include the appropriation/subhead (17_1453.2241) in the lower left corner of block 9. The individual in the best position to know what happened to the food item(s) will sign block 9 in the lower right hand corner. This may be the bulk storeroom custodian, Leading Culinary Specialist or the Food Service Officer. NOTE: In addition, a certificate of unfitness from the veterinary/medical representative or other qualified food inspector (in accordance with NAVMED P-5010-1) will be prepared as part of or made as an attachment to the Financial Liability Investigation of Property Loss. (Use additional pages as necessary).
10. Actions Taken
- Provide corrective actions and describe measures taken to prevent future occurrences.
11. Individual Completing blocks 1 through 10
- The signature will be the immediate supervisor of the individual who signed in block 9. If it was the bulk storeroom custodian, the signature will be the Leading Culinary Specialist. If it was the Leading Culinary Specialist, the signature will be the Food Service Officer. If it was the Food Service Officer, then the Supply Officer must sign.
12. Responsible Officer
- The signature will be the bulk storeroom custodian, since this person is financially responsible for provisions in food service. This is not an assignment or determination of personal responsibility (culpability).
13. Appointing Authority
- When the Supply Officer is not also the Food Service Officer or there is no personal responsibility (culpability) involved, then the Supply Officer may be delegated in writing as the appointing official by the Commanding Officer. Otherwise the signatures in blocks 13 and 14 must be the Commanding Officer's.
14. Approving Authority
- The approving official approves or disapproves the Financial Liability Investigation of Property

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Loss (DD Form 200). The approving official also makes a determination to relieve all those concerned from responsibility, accountability and/or financial liability. The approving official appoints the Financial Liability Officer in writing. When personal responsibility is suspected, the approving official's responsibility cannot be delegated and must remain with the Commanding Officer. If the Commanding Officer is satisfied with the information provided in blocks 9 and 10, then the approving official can sign blocks 13 and 14 at the same time and the survey is approved and ready for posting. If the Commanding Officer is not satisfied, then the approving official can assign a Financial Liability Officer.

15. Financial Liability Officer
- This block will only be completed when personal responsibility is evident.
- a. Finding and Recommendations
- This block will only be completed when personal responsibility is evident. Disposition of food items will be annotated in this block.
- b. Dollar Amount of Loss
- This block will contain the total dollar amount being surveyed.
- c. Monthly Basic Pay
- This block will contain the monthly basic pay of the individual being held financially responsible for the loss.
- d. Recommended Financial Liability
- Enter the exact dollar amount that you intend to have garnished from the pay account of the individual being held financially responsible.
16. Individual Charged
- Complete this block when personal responsibility is evident. If the individual charged refuses to sign this block, the refusal should be noted.
17. Accountable Officer
- The signature of the individual appointed to maintain stock, property, and financial records (Food Service Officer).
- a. Document Number
- The expenditure number (afloat provided by S-1 division, ashore provided by Supply Department) is assigned and consists of the service designator, UIC, 4 digit Julian date and expenditure number.
- b. Food items that are surveyed as a result of defects discovered after receipt will also be reported on a Report of Discrepancy (SF 364) or by Suspected Hazardous Food Item message in accordance with paras. 5300-2 and 5301-4 respectively, providing that the defective condition

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is not due to mishandling or overages of the item while in custody of the using activity.

c. Food items which are surveyed as a result of Prime Vendor Recall also will require advance notification to NAVSUP 51 via E-mail at FSM_RETURNS_NAVSUPHQ@NAVY.MIL, SALTS at COMNAVSUPSYSCOM FSM RETURNS (VSS).

8. DISTRIBUTION OF THE REPORT OF SURVEY (DD FORM 200).

- a. Original - Accountability File,
- b. Copy - Expenditure Invoice File,
- c. Copy - Survey File,
- d. Copy - Financial Liability Officer/Board (if appointed),

e. Copy - to the issuing supply activity when any of the following conditions exist (all onboard copies of the DD Form 200 should be annotated to indicate that a copy has been forwarded to the issuing activity):

- (1) Material is missing in shipment;
- (2) Non-receipt of shipment;
- (3) Material received was thawed and refrozen;

(4) Material is received in a thawed condition and cannot be consumed immediately without adverse effects, or cannot be safely refrozen; and/or,

- (5) Material is overage upon receipt.

f. Copy - Type Commander

g. Copy - NAVSUP 51, only under conditions listed in paragraph 6000.2 and 6000.3 (manual only). The FSM extract for NAVSUP files will automatically extract and forward with the monthly reports.

h. Copy - NAVSUP 51 (only if DD Form 200 is a result of Prime Vendor recall).

i. Copies - Any additional copies as required by local regulations.

9. POSTING FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS. The DD-200 will only be approved within FSM by the FSO after the survey has been approved/signed by the Commanding Officer or his designated representative. The Subsistence Ledger (NAVSUP Form 335) and the Record of Receipts and Expenditures (NAVSUP Form 367) will be posted as each survey occurs.

6002 EXPENDITURE LOG PROCEDURES (LOSS WITHOUT SURVEY) (NAVSUP FORM 1334)

1. PREPARATION OF THE EXPENDITURE LOG (LOSS WITHOUT SURVEY) (NAVSUP FORM 1334).

a. Preparation. The Expenditure Log (NAVSUP Form 1334) will be used to itemize the types of losses described in para. 6000-3 which occur to material held in end use accounts

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(subsistence appropriation/subhead 17_1453.2241). The NAVSUP Form 1334 will be reviewed weekly by the Food Service Officer.

<u>b. Data Block and Caption</u>	<u>Instructions for Entry</u>
Activity	Name and mailing address of activity.
UIC	Unit identification code of the activity.
Period	The START and THROUGH END dates of the monthly accounting period.
Date	Date the item is being surveyed.
Stock Number	The 13 digit national stock number of the item being surveyed.
Item Name	Nomenclature of the item being surveyed preceded by the food item code.
U/I	Unit of issue.
Qty	Quantity of the item to be surveyed.
Last Receipt Price	Last receipt price of the item being surveyed.
Total Value	Quantity times last receipt price.
Reason for Loss	Reason for the loss.
Food Service Officer	Signature of the Food Service Officer. For automated activities, the Food Service Officer will sign the final report at the end of the monthly accounting period.
Total Money value	Sum of all values at the end of the monthly accounting period/patrol cycle.
Block to the right of the total money value block	Enter the document number consisting of the Julian date of the last day of the monthly accounting period, preceded by 9, and the first food item code.

2. POSTING LOSS WITHOUT SURVEYS. The Subsistence Ledger (NAVSUP Form 335) will be posted as each food item is surveyed and the Record of Receipts and Expenditures (NAVSUP Form 367) will be posted at the end of each monthly accounting period/patrol cycle.

3. DISTRIBUTION OF THE LOSS WITHOUT SURVEY (NAVSUP Form 1334).

- a. Original – Food Service Officer's Accountability File
- b. Copy – NAVSUP 51, when required as outlined in paragraph 6000-2.

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APPOINTMENT AS FINANCIAL LIABILITY OFFICER

(Command Letterhead)

IN REPLY REFER TO:

(serial)

(date)

From: Commanding Officer

To: *(name, rank, SSN of appointee)*

Subj: APPOINTMENT AS FINANCIAL LIABILITY OFFICER

Ref: (a) NAVSUP P-486, para 6001-2

(b) NAVSUP P-486, para 6001-4b

(c) NAVSUP P-486, para 6001-5

1. In accordance with reference (a), you are hereby appointed as the Financial Liability Officer. You will familiarize yourself with references (b) and (c) which explains the duties and responsibilities associated with this appointment.

(signed)

Typed Name of Commanding Officer

Figure 6-1

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FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS
FSM VERSION (DD FORM 200) FRONT SIDE

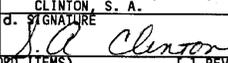
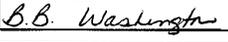
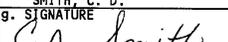
FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS							
PRIVACY ACT STATEMENT							
AUTHORITY: 10 USC 136; 10 USC 2775; DoD Instruction 7200.10; EO 9397				ROUTINE USES: None.			
PRINCIPAL PURPOSE: To officially report the facts and circumstances supporting the assessment of financial charges for the loss, damage, or destruction of DoD-controlled property. The purpose of soliciting the SSN is for positive identification.				DISCLOSURE: Voluntary; however, refusal to explain the circumstances under which the property was lost, damaged, or destroyed may be considered with other factors in determining if an individual will be held financially liable.			
1. DATE INITIATED (YYMMDD) 001024		2. INQUIRY/INVESTIGATION NUMBER N2111181810001		3. DATE LOSS DISCOVERED (YYMMDD) 001024			
4. NATIONAL STOCK NO. 8905-00-753-6568		5. ITEM DESCRIPTION PORK LOIN, BONELESS, R51		6. QUANTITY 353.00 LB		7. UNIT COST 2.4371	8. TOTAL COST 860.30
9. CIRCUMSTANCES UNDER WHICH PROPERTY WAS (X one) <input checked="" type="checkbox"/> LOST <input type="checkbox"/> DAMAGED <input type="checkbox"/> DESTROYED (Attach additional pages, as necessary) On the 21 October the Bulk Storeroom Custodian noted that the bulk storeroom freezer at Naval Station Duarte base galley was not working. An emergency trouble call was immediately placed and Public Works Department determined that it would take 4 days to obtain the parts needed to make the repairs. There was insufficient room to transfer all food items, but the door to the freezer was secured in an effort to maintain temperature. Repairs were completed on 24 October, and the Medical Department determined at that time that 353 pounds of Pork Loin was unfit for human consumption.							
17_1453.2241/000/41118/0/068732/3C/000298/ON2111173110							
10. ACTIONS TAKEN TO CORRECT CIRCUMSTANCES REPORTED IN BLOCK 9 AND PREVENT FUTURE OCCURRENCES (Attach additional pages, as necessary) Onboard stocks of reefer repair parts were checked and verified to ensure all required parts are maintained onboard.							
11. INDIVIDUAL COMPLETING BLOCKS 1 THROUGH 10							
a. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511				b. TYPED NAME (Last, First, Middle Initial) CLINTON, S. A. d. SIGNATURE 		c. AUTOVON/DSN NUMBER 564-2292 e. DATE SIGNED 28 OCT 00	
12. (X one) <input checked="" type="checkbox"/> RESPONSIBLE OFFICER (PROPERTY RECORD ITEMS) <input type="checkbox"/> REVIEWING AUTHORITY (SUPPLY SYSTEM STOCKS)							
a. NEGLIGENCE OR ABUSE EVIDENT/SUSPECTED (X one) <input type="checkbox"/> (1) Yes <input checked="" type="checkbox"/> (2) No				b. COMMENTS/RECOMMENDATIONS			
c. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511				d. TYPED NAME (Last, First, Middle Initial) WASHINGTON, B. B. f. SIGNATURE 		e. AUTOVON/DSN NUMBER 564-2292 g. DATE SIGNED 28 OCT 00	
13. APPOINTING AUTHORITY							
a. RECOMMENDATION (X one) <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove				b. COMMENTS/RATIONALE		c. FINANCIAL LIABILITY OFFICER APPOINTED (X one) <input type="checkbox"/> (1) Yes <input checked="" type="checkbox"/> (2) No	
d. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511				e. TYPED NAME (Last, First, Middle Initial) SMITH, C. D. g. SIGNATURE 		f. AUTOVON/DSN NUMBER 564-2292 h. DATE SIGNED 28 OCT 00	
14. APPROVING AUTHORITY							
a. ACTION <input checked="" type="checkbox"/> Approve <input type="checkbox"/> Disapprove				b. COMMENTS/RATIONALE I informed the chief engineer and the supply officer to ensure that all repair parts were onboard for any further repairs.		c. LEGAL REVIEW COMPLETED IF REQUIRED (X one) <input type="checkbox"/> (1) Yes <input checked="" type="checkbox"/> (2) No	
d. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511				e. TYPED NAME (Last, First, Middle Initial) SMITH, C. D. g. SIGNATURE 		f. AUTOVON/DSN NUMBER 564-2292 h. DATE SIGNED 28 OCT 00	
DD Form 200, FEB 91				Previous editions are obsolete		S/N 0102-LF-011-910	

Figure 6-2

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FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS
FSM VERSION (DD FORM 200) BACK SIDE

15. FINANCIAL LIABILITY OFFICER			
a. FINDINGS AND RECOMMENDATIONS (Attach additional pages as necessary)			
b. DOLLAR AMOUNT OF LOSS 860.30		c. MONTHLY BASIC PAY 0.00	d. RECOMMENDED FINANCIAL LIABILITY 0.00
e. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511 23511		f. TYPED NAME (Last, First, Middle Initial)	g. AUTOVON/DSN NUMBER
		h. DATE REPORT SUBMITTED TO APPOINTING AUTHORITY (YYMMDD)	i. DATE APPOINTED (YYMMDD)
		j. SIGNATURE	k. DATE SIGNED
16. INDIVIDUAL CHARGED			
a. I HAVE EXAMINED THE FINDINGS AND RECOMMENDATIONS OF THE FINANCIAL LIABILITY OFFICER AND (X one) <input type="checkbox"/> (1) Submit the attached statement of objection <input checked="" type="checkbox"/> (2) Do not intend to make such a statement			
b. I HAVE BEEN INFORMED OF MY RIGHT TO LEGAL ADVICE. MY SIGNATURE IS NOT AN ADMISSION OF LIABILITY.			
c. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511 23511		d. TYPED NAME (Last, First, Middle Initial)	e. SOCIAL SECURITY NUMBER
		g. SIGNATURE	h. DATE SIGNED
f. AUTOVON/DSN NUMBER			
17. ACCOUNTABLE OFFICER			
a. DOCUMENT NUMBER(S) USED TO ADJUST PROPERTY RECORD V2111181810001			
b. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511 23511		c. TYPED NAME (Last, First, Middle Initial) ELLIS, W. B.	d. AUTOVON/DSN NUMBER 564-2292
		e. SIGNATURE <i>W.B. Ellis</i>	f. DATE SIGNED 28 OCT 00

Figure 6-2a

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FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS
MANUAL VERSION (DD FORM 200) (FRONT SIDE)

FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS							
PRIVACY ACT STATEMENT							
AUTHORITY: 10 USC 136; 10 USC 2775; DoD Instruction 7200.10; EO 9397.				ROUTINE USES: None.			
PRINCIPAL PURPOSE: To officially report the facts and circumstances supporting the assessment of financial charges for the loss, damage, or destruction of DoD-controlled property. The purpose of soliciting the SSN is for positive identification.				DISCLOSURE: Voluntary; however, refusal to explain the circumstances under which the property was lost, damaged, or destroyed may be considered with other factors in determining if an individual will be held financially liable.			
1. DATE INITIATED (YYMMDD) 001024		2. INQUIRY / INVESTIGATION NUMBER N/A		3. DATE LOSS DISCOVERED (YYMMDD) 001024			
4. NATIONAL STOCK NO. 8905-00-753-6568	5. ITEM DESCRIPTION PORK, LOIN, BONELESS, R51			6. QUANTITY 353.00 LB	7. UNIT COST 2.4371	8. TOTAL COST 860.30	
9. CIRCUMSTANCES UNDER WHICH PROPERTY WAS (X one) (Attach additional pages as necessary)							
				LOST	<input checked="" type="checkbox"/>	DAMAGED	<input type="checkbox"/>
				DESTROYED	<input type="checkbox"/>		
<p>On the 21 October the Bulk Storeroom Custodian noted that the bulk storeroom freezer at Naval Station Duarte base galley was not working. An emergency trouble call was immediately placed and Public Works Department determined that it would take 4 days to obtain the parts needed to make the repairs. There was insufficient room to transfer all food items, but the door to the freezer was secured in an effort to maintain temperature. Repairs were completed on 24 October, and the Medical Department determined at that time that 353 pounds of Pork Loin was unfit for human consumption.</p>							
10. ACTIONS TAKEN TO CORRECT CIRCUMSTANCES REPORTED IN BLOCK 9 AND PREVENT FUTURE OCCURRENCES (Attach additional pages as necessary)							
Onboard stocks of reefer repair parts were checked and verified to ensure all required parts are maintained onboard.							
11. INDIVIDUAL COMPLETING BLOCKS 1 THROUGH 10							
a. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 COMMANDING OFFICER NAVAL STATION FPO-AE 28882-1888		b. TYPED NAME (Last, First, Middle Initial) Clinton, S. A.			c. AUTOVON / DSN NUMBER 564-2292		
		d. SIGNATURE <i>S. A. Clinton</i>			e. DATE SIGNED 28 OCT 00		
12. (X one) <input checked="" type="checkbox"/> RESPONSIBLE OFFICER (PROPERTY RECORD ITEMS)		REVIEWING AUTHORITY (SUPPLY SYSTEM STOCKS)					
a. NEGLIGENCE OR ABUSE EVIDENT / SUSPECTED (X one)		b. COMMENTS / RECOMMENDATIONS					
<input type="checkbox"/> (1) Yes <input checked="" type="checkbox"/> (2) No							
c. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 COMMANDING OFFICER NAVAL STATION DUARTE		d. TYPED NAME (Last, First, Middle Initial) Washington, B. B.			e. AUTOVON / DSN NUMBER 564-2292		
		f. SIGNATURE <i>B. B. Washington</i>			g. DATE SIGNED 28 OCT 00		
13. APPOINTING AUTHORITY							
a. RECOMMENDATION (X one)		b. COMMENTS / RATIONALE			c. FINANCIAL LIABILITY OFFICER APPOINTED (X one)		
<input checked="" type="checkbox"/> (1) Approve					<input type="checkbox"/> (1) Yes <input type="checkbox"/> (2) No		
<input type="checkbox"/> (2) Disapprove							
d. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 COMMANDING OFFICER NAVAL STATION DUARTE		e. TYPED NAME (Last, First, Middle Initial) Smith, C. D.			f. AUTOVON / DSN NUMBER 564-2290		
		g. SIGNATURE <i>C. D. Smith</i>			h. DATE SIGNED 28 OCT 00		
14. APPROVING AUTHORITY							
a. ACTION (X one)		b. COMMENTS / RATIONALE			c. LEGAL REVIEW COMPLETED IF REQUIRED (X one)		
<input type="checkbox"/> (1) Approve		I informed the chief engineer and the supply officer to ensure that all repair parts were onboard for any future repairs.			<input type="checkbox"/> (1) Yes <input type="checkbox"/> (2) No		
<input checked="" type="checkbox"/> (2) Disapprove							
d. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 COMMANDING OFFICER NAVAL STATION DUARTE FPO-AE 28882-1888		e. TYPED NAME (Last, First, Middle Initial) Smith, C. D.			f. AUTOVON / DSN NUMBER 564-2290		
		g. SIGNATURE <i>C. D. Smith</i>			h. DATE SIGNED 28 OCT 00		

DD Form 200, FEB 91

Previous editions are obsolete.

S/N 0102-LF-011-91C

Figure 6-3

NAVSUP P-486 - Food Service Management

FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS
MANUAL VERSION (DD FORM 200) (BACK SIDE)

15. FINANCIAL LIABILITY OFFICER		
a. FINDINGS AND RECOMMENDATIONS (Attach additional pages as necessary)		
b. DOLLAR AMOUNT OF LOSS	c. MONTHLY BASIC PAY	d. RECOMMENDED FINANCIAL LIABILITY
e. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 COMMANDING OFFICER NAVAL STATION DUARTE 28882-1888	f. TYPED NAME (Last, First, Middle Initial) Harvey, L. T.	g. AUTOVON / DSN NUMBER 564-2297
	h. DATE REPORT SUBMITTED TO APPOINTING AUTHORITY (YYMMDD)	i. DATE APPOINTED (YYMMDD)
	j. SIGNATURE <i>L. T. Harvey</i>	k. DATE SIGNED 28 OCT 00
16. INDIVIDUAL CHARGED		
a. I HAVE EXAMINED THE FINDINGS AND RECOMMENDATIONS OF THE FINANCIAL LIABILITY OFFICER AND (X one)		
<input type="checkbox"/> (1) Submit the attached statement of objection. <input checked="" type="checkbox"/> (2) Do not intend to make such a statement.		
b. I HAVE BEEN INFORMED OF MY RIGHT TO LEGAL ADVICE. MY SIGNATURE IS NOT AN ADMISSION OF LIABILITY.		
c. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code)	d. TYPED NAME (Last, First, Middle Initial)	e. SOCIAL SECURITY NUMBER
	g. SIGNATURE	h. DATE SIGNED
f. AUTOVON / DSN NUMBER		
17. ACCOUNTABLE OFFICER		
a. DOCUMENT NUMBER(S) USED TO ADJUST PROPERTY RECORD N2111181810001		
b. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) NAVAL STATION DUARTE N21111 COMMANDING OFFICER NAVAL STATION DUARTE 28882-1888	c. TYPED NAME (Last, First, Middle Initial) Ellis, W. B.	d. AUTOVON / DSN NUMBER 564-2290
	e. SIGNATURE <i>W. B. Ellis</i>	f. DATE SIGNED 28 OCT 00

1 200 (Back), FEB 91

Figure 6-3a

NAVSUP P-486 - Food Service Management

PREPARATION OF THE EXPENDITURE LOG (LOSS WITHOUT SURVEY)
(NAVSUP FORM 1334)

F82353201 TIME: 14:45 *** NAVSUP FORM 1334 *** DATE: 01 JUL98 PAGE: 1

EXPENDITURE LOG (4442) (Loss without Survey) NAVSUP FORM 1334 (REV. 7-73)		ACTIVITY (Name and Mailing Address) COMMANING OFFICER NAVAL STATION DUARTE 28882-1888	U.I.C. N21111	PERIOD June 1, 1998 THROUGH June 30, 1998				
DATE	STOCK NUMBER	ITEM NAME	U/I	QTY	LAST RECEIPT PRICE	TOTAL VALUE	REASON FOR LOSS	FOOD SERVICE OFFICER (Signature)
06/02/98	8920-00-125-9441	G20, SPAGHETTI, 10 BX	LB	10.00	0.5064	5.06	BAG RIPPED	APPROVED
06/18/98	8910-01-361-5696	993, MILK, LOWFAT, 1%	GL	5.00	2.2200	11.10	SOUR MILK	APPROVED
06/30/98	8905-00-782-3190	Q95, FURTERS, 1-2 LB	LB	20.00	1.3900	27.80	NOT RECEIVED	APPROVED
06/30/98	8915-01-088-8749	V03, APPLE EATING, RED, SWEET	LB	10.00	0.5900	5.90	SPOILED	APPROVED
						TOTAL MONEY VALUE: 49.86	EXPENDITURE NO: 81819G20	

I CERTIFY THE FOREGOING TO BE A TRUE STATEMENT OF LOSS WITHOUT SURVEY.
W. B. ELLIS, LTJG, FOOD SERVICE OFFICER

S/N 0108-LF-505-0601 RECORD COUNT = 4 ***** END OF REPORT *****

A-6501

Automated activities, the Food Service Officer will sign the final report at the end of the accounting period

Food items are extended at last receipt price

Document number consists of the Julian date of the last day of the accounting period, followed by 9 and the first food item code

Figure 6-4

NAVSUP P-486 - Food Service Management

PART B: ISSUES TO THE GENERAL MESS

6100 GENERAL

Strict accountability must be exercised over food items at all times to minimize waste and to ensure that items are used for the express purpose intended. Unused food items (unopened cans and cartons), will be returned daily to the issue storeroom.

6101 ISSUE DOCUMENT PREPARATION

1. AT TIME OF REQUEST. The Food Item Request/Issue Document (NAVSUP Form 1282) (Figure 65) will be used to request and record issues/returns of food items from the bulk storeroom to/from the general mess galley. The Food Service Officer will establish controls to ensure that each document issued is accounted for. At the time of request, the NAVSUP Form 1282 will be prepared as follows:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Document Number	Assigned using a unique, sequential numbering system. This number is assigned automatically by Food Service Management.
Requisitioned By	Signature, rate and title of watch captain or supervisor of the appropriate food preparation work space.
Date for Consumption	Actual date food items are prepared and consumed. This date is assigned automatically by Food Service Management.
Food Code	Food item code of each item requested taken from NAVSUPNOTE 7330 series (Fixed Price List). Ensure all food items requested are listed in Food Item Code sequence. These Food Item Codes are assigned and listed automatically by Food Service Management.
Description of Material	Description of each food item requested taken from NAVSUPNOTE 7330 series (Fixed Price List). This is automatically completed by Food Service Management.
Quantity Requested	Actual quantity required of each food item to support the menu items on the Food Preparation Worksheet (NAVSUP Form 1090). Food Service Management automatically enters the data for this field.

2. AT TIME OF APPROVAL. After initial preparation of the NAVSUP Form 1282, the senior Culinary Specialist on duty will review the form to ensure the food items requested support the quantity of the menu items on the Food Preparation Worksheet (NAVSUP Form 1090) and that

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all food items requested are listed in Food Item Code order. He/she will then sign the "Approved block" with rate and title and forward the document to the bulk storeroom custodian for issue.

3. AT TIME OF ISSUE. The bulk storeroom custodian will issue the items requested and deliver the items to the watch captain or supervisor of the appropriate food preparation work space. At the time of issue, the bulk storeroom custodian will complete the following blocks on the NAVSUP Form 1282:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Quantity Issued	The quantity actually issued to the watch captain or supervisor of the food preparation work space.
Issued By	The signature, rate and title of the bulk storeroom custodian.
Date	Date food items were issued.
Received By	The signature, rate and title of the watch captain or supervisor of the food preparation work space.
Date	Date food items were received.

The bulk storeroom custodian will maintain the NAVSUP Form 1282 until the end of the day. Unprepared/unused food items remaining in the galley after completion of the day's meal periods will be returned to the bulk storeroom custodian on a daily basis. At the time food items are returned, the bulk storeroom custodian will annotate the NAVSUP Form 1282 as follows:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Quantity Returned	The quantity actually returned to the bulk storeroom custodian.
Quantity Net	The difference between the Quantity Issued and the Quantity Returned. If no food items were returned, the Net Quantity equals the Quantity Issued.
Returned By	The signature, rate and title of the watch captain or supervisor of the food preparation work space that returned the food.
Date	Date food items were returned.
Received By	The signature, rate and title of the bulk storeroom custodian receiving the returned food items.
Date	Date food items were received.

The morning following the date of issue, the bulk storeroom custodian will forward the NAVSUP Form 1282 to the recordskeeper, who will post the issues to the Subsistence Ledgers (NAVSUP Form 335) and the General Mess Control Record (NAVSUP Form 338).

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4. RECORDSKEEPER ENTRIES ON THE NAVSUP FORM 1282. Once the recordskeeper receives the NAVSUP Form 1282 from the bulk storeroom custodian, he/she will post the quantity of the issues to the Subsistence Ledger (NAVSUP Form 335) and the total dollar value of the issues to the General Mess Control Record (NAVSUP Form 338). The NAVSUP Form 1282 will be completed as follows:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Unit Price	FSM will automatically default to the lesser value between the fixed or the most current last receipt price and enter the appropriate unit price. Manual activities will also use the lesser value of the two prices as the unit price. If there is no fixed price established for an item, the most current last receipt price will be used. This will be entered automatically by Food Service Management.
Value	Net Quantity times Unit Price. This will be entered automatically by Food Service Management.
Sheet Total	The sum of all values on the sheet. This will be entered automatically by Food Service Management.
Subtotal	The sum of the sheet total plus any additional sheets. This will be entered automatically by Food Service Management.
Grand Total	This will be entered automatically by Food Service Management.

5. FOOD SERVICE OFFICER CERTIFICATION. The Food Service Officer will review each document and will investigate any apparent discrepancy. Particular attention will be placed on ensuring that:

- a. Each serially numbered original has been received;
- b. All items on the issue documents were required to prepare the menu;
- c. Quantities issued were not in excess of requirements; and,
- d. Each document is properly completed in its entirety.
- e. Compare posted quantities on the smooth NAVSUP Form 1282 to rough NAVSUP Form 1282 before certifying.

Upon completion of this review, the Food Service Officer will annotate the NAVSUP Form 1282 as follows:

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Data Block and Caption

Instructions for Entry

Certification

Insert total number of issue documents in first blank and "General Mess" in the second blank.

Signature/Date

Certification signature/date is only required on the last issue document that shows the grand total dollar value of issues. For automated activities, the Breakout Document Recapitulation, which will contain the Food Service Officer's certification signature, must be printed and attached to the post-daily NAVSUP Form 1282.

6. DOCUMENT DISTRIBUTION. After the NAVSUP Form 1282 has been smoothed (post daily) and certified by the Food Service Officer, all pre-dailies may be discarded.

7. DAILY SUMMARY OF ISSUES TO THE GENERAL MESS. When numerous issue documents are prepared daily to report multiple issues of the same item, efficiency in operations can be improved and administrative effort reduced in posting the stock records by preparing a daily recap of food items issued to the galley. If used, the recaps may be made on either a NAVSUP Form 1282 or NAVSUP Form 1059. The recap document will summarize entries from accountable breakout documents covering issues to various work centers of the general mess. When prices are extended, such recaps will serve as the single source document for posting to NAVSUP Form 335 and NAVSUP Form 338. This recap document may also be used for the required Food Service Officer certification in lieu of certifying individual issue documents. The recap document will not replace individual breakout documents for accountability purposes, but will assist Food Service Officers in their daily operations. Breakout documents will be maintained in the accountability file with the recap as a covering summary form. Action must be taken to ensure that the recap document agrees with total entries on individual forms.

8. EMERGENCY BREAKOUT PROCEDURES. Written local procedures will be developed.

6102 POSTING THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

The quantity of issues for each food item as listed on the issue documents are posted daily to the NAVSUP Form 335 as follows (Figure 6-6):

Data Block and Caption

Instructions for Entry

Month and Day

Month and day the food item was issued for consumption. This will be completed automatically by Food Service Management upon posting the NAVSUP Form 1282.

Issued

Quantity of the food item that was issued. This will be completed automatically by Food Service Management upon posting the NAVSUP Form 1282.

Cumulative Total

The sum of the quantity was issued plus the previous cumulative total. This will be completed automatically by Food Service

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Management upon posting the NAVSUP Form 1282.

On Hand

Enter the difference between the quantity being issued from the previous "On Hand" balance. This will be completed automatically by Food Service Management upon posting the NAVSUP Form 1282.

6103 POSTING THE GENERAL MESS CONTROL RECORD (NAVSUP FORM 338)

1. POSTING DOLLAR VALUE OF DAILY ISSUES. The total dollar value of food items issued for each day are posted daily to the NAVSUP Form 338 as follows (Figure 6-7):

Data Block and Caption

Instructions for Entry

(1) Day of Month

Enter the appropriate day of the month. Completed automatically by Food Service Management.

(16) Daily

Enter the grand total dollar value of issues as indicated on the daily NAVSUP Form 1282

(17) Cumulative Total

Column (16) plus the previous day's column (17). Completed automatically by FSM.

(18) One Ration

Column (16) divided by column (12). Completed automatically by Food Service Management.

2. DETERMINING OVER/UNDER ISSUES (Manual Recordskeeping). Food Service Officers are required to maintain the general mess within the allowed monetary allowance. To determine the over/under issue status of the general mess, the following entries on the NAVSUP Form 338 will be made:

Data Block and Caption

Instructions for Entry

(19) Over/Under Issue

Column (15) minus column (17). Completed automatically by Food Service Management.

When the figure in column (15) is greater, an under issue condition exists and the difference is posted in blue or black ink as a (+) in column (19). When the figure in column (17) is greater, an over issue condition exists and the difference is posted in column (19) preceded by a minus sign.

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3. USE AND RESPONSIBILITIES

a. Food Service Officer. The Food Service Officer will log on Food Service Management weekly at a minimum and check the NAVSUP Form 338 to:

- (1) Ensure that the general mess is operating within the authorized allowance;
- (2) Ensure that posting is accomplished daily. When an over issue exists, immediate action will be taken to determine the cause and, if warranted, take steps to eliminate future over issues.
- (3) Compare total food cost on the NAVSUP Form 338 for the month and the food cost figure on the NAVSUP Form 1359 for the month. Variations of more than 2% warrants further review. It is recommended that this review be done periodically throughout the month.

b. Leading Culinary Specialist. The Leading Culinary Specialist will review the NAVSUP Form 338 on a daily basis use the data available for menu planning, menu revision and adjustment in accordance with the following items:

- (1) Determine the current financial status of the general mess before preparing a menu, especially when planning to use high cost menu items;
- (2) Compare the "Daily (14)" column entries with the "Daily (16)" column entries as a check of the actual cost each day with the authorized cost for the same day; and,
- (3) Relate the actual cost shown in the "One Ration (18)" column to the daily menus to determine the relatively high and low cost menus and use that information in planning future menus and to adjust menus which have resulted in excessively high costs.

6104 MONTHLY SUMMARY OF ISSUES TO THE GENERAL MESS

At the end of the monthly accounting period, a summary of issues to the general mess will be prepared on the current Fixed Price List, NAVSUPNOTE 7330, which is produced and distributed on a monthly basis. This is accomplished once each Subsistence Ledger has been properly closed. The cumulative total of issues as reported on each NAVSUP Form 335 is transcribed on the Fixed Price List and extended at the lesser value between fixed or the most current last receipt price listed (FSM will do this automatically). If no fixed price is listed, the most current last receipt price will be used. When, as a result of an inventory adjustment, a gain from inventory occurs, the quantity and value will be posted as a minus entry (see para. 7103-1c(2)c). See para. 7202 for proper procedures to prepare the summary of issues to the general mess.

6105 MONTHLY SUMMARY OF CREDIT ISSUES

1. General. Credit issues occur when you have more in your storeroom of a particular item or items than you have listed in your "on hand" column of the NAVSUP 335. This is found when you take an inventory. If the inventory adjustments are posted correctly, and as a result of the inventory adjustments your cumulative "total" column on the NAVSUP 335 results in a negative value, then a credit issue has occurred. At the end of an accounting period (month), credit issues will be posted as a minus entry on the summary of issues to the general mess. Credit issues totaling in excess of 1% of the stores consumed are indicative of lax inventory control and action should be taken to preclude any further recurrence.

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2. Guidelines. The following are guidelines for calculating your credit issues:

On your stores consumed report add the total dollar value of all credit issues.

Divide the total value of credit issues by the total value of stores consumed.

The result is your percentage for the accounting period (month).

EXAMPLE: Total credit issues were \$379.00, and total stores consumed were \$85,230.00. $\$379$ divided by $\$85,230.00 = .004$ (i.e., less than one percent) which is within guidelines. However, if in this example the total credit issues were greater than \$852.30, then you would need to tighten your inventory control procedures.

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ISSUES TO THE GENERAL MESS (NAVSUP FORM 1282)

F8314Z001 TIME: 18:13		DATE: 22JUN98								
NAVSUP FORM 1282 DAILY BREAKOUT DOCUMENT		CONTROL NO. 8180-1-3-01-01	GENERAL/BRANCH MESS CODE 0							
ACTIVITY GENERAL MESS MAIN LINE	GALLEY (FORE)	UIC N21111	REPORT GENERATED ON 22JUN98 18:13							
REQUISITIONED BY (SIGNATURE, RATE AND TITLE) <i>J.B. Martin ms2</i>		DATE FOR CONSUMPTION 06/29/98	APPROVED BY (SIGNATURE, RATE AND TITLE) <i>Sa. Clinton msc</i>							
FOOD CODE	NSN	NOMENCLATURE	U/I	QUANTITY REQUESTED	QUANTITY ISSUED	QUANTITY RETURNED	TOTAL QUANTITY	UNIT PRICE	VALUE	QUANTITY ON-HAND
SEMI-PERISHABLE (DRY)										
C29	8915001491571	GARLIC, DEHYDRATED, 12 OZ	JR	1				1.7400		
C32	8915005841647	JUICE, APPLE, #3 CYL	CN	4				1.4500		
C38	8915002811809	JUICE, GRAPE, #3 CYL	CN	4				1.4500		
C52	8915002412800	JUICE, ORANGE, #3 CYL	CN	4				1.5300		
C58	8915006342439	JUICE, PINEAPPLE, #3 CYL	CN	4				1.3700		
C73	8915009356629	MUSHROOMS, JUMBO SIZE	CN	1				2.7500		
# D85	8915013734978	TOMATOES, DICED, # 10	CN	0				2.7100		
G10	8920012506557	RICE, PARBOILED, 10 LB, LNG GRAIN, TP 2	BG	3				3.9100		
G22	8920001606165	STARCH, CORN, 1 LB	LB	0				0.5700		
J53	8935002346217	SOUP AND GRAVY BASE, BEEF, #2 1/2	CN	0				1.8700		
K91	8945006160081	SALAD OIL, 1 GAL	CN	0				5.5200		
M06	8950001256333	BAKING POWDER, 12 OR 14 OZ	CN	0				2.0300		
N87	8950010796943	SALT, TABLE, 5 LB	BG	0				1.0200		
P05	8950006165483	THYME, GROUND, 1-2 OZ.	JR	0				0.9400		
P07	8950010793978	VINEGAR, CIDER, 32 OZ	BT	1				0.8500		
ISSUED BY (SIGNATURE, RANK AND TITLE)			DATE	WORKCENTER TOTAL			\$			
RECEIVED BY (SIGNATURE)			DATE							
RETURNED BY (SIGNATURE)			DATE							
RECEIVED BY (SIGNATURE)			DATE							

Figure 6-5

NAVSUP P-486 - Food Service Management

POSTING A GENERAL MESS ISSUE TO THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

F82720001 TIME: 13:1 21111 *** SUBSISTENCE LEDGER (NAVSUP FORM 335) ***

NAVSUP FORM 335 (Rev. 2-78)
S/N 0108-LF-500-3350

SUBSISTENCE LEDGER (4442)

STOCK NO. 8950010793978

HIGH LIMIT: 19		1998		RECEIPTS		EXPENDITURES			19	
LOW LIMIT: 9		MO.	DAY	ISSUED	GENERAL MESS CUM. TOTAL	OTHER	ON HAND	MO.	DAY	
UNIT OF ISSUE: BT		06	01				6.00			
1998		06	01		12.00		18.00			
MO. & DAY	*FIXED PRICE	06	01				17.00			
04/01	0.85	06	06	1.00	1.00		15.00			
1998		06	06				14.00			
MO. & DAY	#REC/P'T PRICE	06	06	1.00	2.00		13.00			
BF	1.2766	06	07	1.00	3.00		12.00			
06/01	1.3504	06	08	1.00	4.00		11.00			
06/14	1.2555	06	09	1.00	5.00		10.00			
06/16	1.2660	06	11	1.00	6.00		9.00			
1998		06	11				21.00			
MO. & DAY	*FIXED PRICE	06	12		12.00		20.00			
06/16	1.2660	06	13	1.00	13.00		19.00			
1998		06	14				18.00			
MO. & DAY	*FIXED PRICE	06	16	1.00	14.00		17.00			
06/16	1.2660	06	16	1.00	15.00		16.00			
1998		06	17				14.00			
MO. & DAY	*FIXED PRICE	06	17	2.00	16.00		13.00			
06/16	1.2660	06	21	1.00	17.00		12.00			
1998		06	21				26.00			
MO. & DAY	*FIXED PRICE	06	25	1.00	18.00		25.00			
06/16	1.2660	06	29	1.00	19.00		24.00			

NAVSUP FORM 335

DATE: 01 JUL 98

8180-1-3-01-01 GENERAL/BRANCH MESS CODE 0

REPORT GENERATED ON
01 JUL 98 11:38

APPROVED BY (SIGNATURE, RATE AND TITLE)

SEMI-PERISHABLE (DRY)

CODE	NSN	NOMENCLATURE	U/I	REQUESTED	ISSUED	QUANTITY	TOTAL QUANTITY	UNIT PRICE	VALUE	QUANTITY ON-HAND
C25	8915001491571	GARLIC, DEHYDRATED, 12 OZ	JR	1	1.00	1.00	1.00	1.7400	1.74	17.00
C32	8915005841647	JUICE, APPLE, #3 CYL	CN	4	3.00	3.00	3.00	1.4500	4.35	12.00
C38	8915002811809	JUICE, GRAPE, #3 CYL	CN	4	3.00	3.00	3.00	1.4500	4.35	12.00
C52	8915002412800	JUICE, ORANGE, #3 CYL	CN	4	3.00	3.00	3.00	1.5300	4.59	13.00
C58	8915006342439	JUICE, PINEAPPLE, #3 CYL	CN	4	3.00	1.00	2.00	1.3700	2.74	36.00
C73	8915009356629	MUSHROOMS, JUMBO SIZE	CN	1	1.00	1.00	1.00	2.7500	2.75	13.00
# DB5	8915013734978	TOMATOES, DICED, # 10	CN	0	3.00	1.00	2.00	2.7100	5.42	37.00
G10	8920012506557	RICE, PARBOILED, 10 LB, LNG GRAIN, TP 2	BG	3	10.00	10.00	10.00	3.9100	39.10	120.00
G22	8920001606165	STARCH, CORN, 1 LB	LB	0	1.00	1.00	1.00	0.5700	0.57	31.00
J55	89250027346217	SOUP AND GRAVY BASE, BEEF, #2 1/2	CN	0	1.00	1.00	1.00	1.8700	1.87	13.00
K91	8945006160081	SALT, TBL, 1 GAL	CN	0	1.00	1.00	1.00	5.5200	5.52	3.00
M06	8950001256333	BAKING POWDER, 12 OZ	CN	0	1.00	1.00	1.00	2.0300	2.03	25.00
N87	8950010796943	SALT, TABLE, 5 LB	BT	0	1.00	1.00	1.00	1.0200	1.02	22.00
P05	8950006165483	THYME, GROUND, 1-2 OZ.	JR	0	1.00	1.00	1.00	0.9400	0.94	22.00
P07	8950010793978	VINEGAR, CIDER, 32 OZ	BT	1	1.00	1.00	1.00	0.8500	0.85	25.00

ISSUED BY (SIGNATURE, RANK AND TITLE) _____ DATE _____ WORKCENTER TOTAL \$77.84

RECEIVED BY (SIGNATURE) _____ DATE _____

RETURNED BY (SIGNATURE) _____ DATE _____

RECEIVED BY (SIGNATURE) _____ DATE _____

Quantity issued to the General Mess

Automatically extended at the lesser value of fixed price or last receipt price

NAVSUP FORM 1282

Figure 6-6

6-25

NAVSUP P-486 - Food Service Management

POSTING THE DAILY ISSUES TO THE GENERAL MESS (NAVSUP FORM 1282) TO THE GENERAL MESS CONTROL RECORD (NAVSUP FORM 338)

F83152001 TIME: 14:08 *** BREAKOUT DOCUMENT RECAPITULATION ***

DATE: 06/29/98

NAVSUP FORM 1282

GENERAL BRANCH MESS	MAIN LINE	SPEED LINE	PICNIC MEAL	EMERGENCY	MESS SUBTOTAL	GALLEY PRODUCED BAKERY PRODUCTS	GRAND TOTAL	SPECIAL MEAL
GENERAL MESS	\$ 309.73				\$ 309.73		\$ 309.73	
GENERAL AND BRANCH MESS TOTAL	\$ 309.73						\$ 309.73	

I CERTIFY THAT THIS DOCUMENT IS A TRUE STATEMENT OF ISSUES TO THE GENERAL MESS.

SIGNATURE W.B. Ellis USN DATE 30 Jun 98

***** END OF REPORT *****

NAVSUP 1282 Recapitulation is Used
For Total Daily Food Cost

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

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

BDF A 5.38 SUPPLEMENTAL/SPECIAL ALLOWANCES 0.81/0.40 + 0.00 FOR THE PERIOD

FROM (Name of Ship or Station) NAVAL STATION DUARTE COMMANDING OFFICER NAVAL STATION DUARTE UIC N21111

NAVSUP FORM 338

DAY OF MO (1)	MEALS FED - RATIONS IN KIND					RATION CREDIT RIK/CASH SALES		MONETARY ALLOWANCE		FOOD COST
	B 20% (2)	L 40% (3)	D 40% (5)	N 20/40% (5)	DAILY (6)	DAILY (12)	CUMULATIVE TOTAL (13)	DAILY (14)	CUMULATIVE TOTAL (15)	
BF JUN							2499		15945.71	
AR 24	11	25	2	0	13.00	69	104	102	0	96.20
AR 25	15	38	1	0	18.60	74	106	123	0	106.40
AR 26	7	23	2	0	11.40	37	130	75	0	89.40
SD 27	0	4	0	0	2.20	0	74	0	65	59.30
BQ 28	0	10	0	0	4.50	0	80	0	71	64.40
AR 29	10	30	0	0	14.00	70	118	121	0	109.60
A 30	26	35	14	0	24.80	71	170	152	0	143.00
TOTALS							3257			20313.46

COMMENTS: RATION CREDIT FORMULA 20%40%40%
RATION CREDIT FORMULA 45%55%
ALLOWANCE 1 - 99
100 - 149

Figure 6-7

PART C: TRANSFERS

6200 TYPES OF TRANSFERS

1. **GENERAL.** There are two types of transfers. A transfer without reimbursement and a transfer with reimbursement. A transfer without reimbursement means the subsistence account has already bought the food and there will be no additional obligation to the subsistence appropriation when the food is transferred. A transfer with reimbursement means there will be a reimbursement to the subsistence appropriation for the food that is being transferred.

2. **TRANSFERS WITHOUT REIMBURSEMENT.** When regularly established supply channels are not available, a request for transfer, vice sale, of food items from one Navy general mess (end user) to another Navy general mess may occur. This includes transfers to ashore/afloat galleys and to approved established messes (i.e., SEABEE DETS, SEALS, and BUDS etc.)

3. **TRANSFERS WITH REIMBURSEMENT.** Transfer of food items to activities that do not utilize the Navy subsistence appropriation, that is, activities that are not Navy general messes using the subsistence appropriation, are treated as transfers with reimbursement. A transfer with reimbursement means that the subsistence appropriation has already purchased the food that is now being transferred to an activity that uses another appropriation. NAVSUP 51 must be notified via email or facsimile prior to a transfer with reimbursement being made.

Transfers with reimbursement should not be confused with sale of bulk food items. Sale of bulk food items involves an exchange of money (i.e., check or cash). Sales of food items will be processed in accordance with para 6300.

4. **TRANSFER-IN/TRANSFER-OUT.** The transfer-out of food items off your stock records and transfer-in of the same food items to your stock records for the sake of correcting erroneous posting or inventory problems is strictly prohibited. This procedure may only be granted with the permission of SUP 51 by letter or email via the TYCOM.

6201 TRANSFER DOCUMENT USED

1. **GENERAL.** The form used for transferring food items with or without reimbursement is the Requisition and Invoice/Shipping Document (DD Form 1149).

6202 DOCUMENT PREPARATION AND DISTRIBUTION FOR TRANSFER WITHOUT REIMBURSEMENT

1. **REQUISITION AND INVOICE/SHIPPING DOCUMENT (DD FORM 1149).**

a. **Requesting Activity.** The Food Services Officer will submit a memorandum (including UIC and activity name) to the issuing activity.

b. **Issuing Activity.** Upon receipt of the DD Form 1149, the Food Service Officer of the issuing activity reviews the on-hand stock levels of the requested food items. If a determination is made that the quantities of the food items can be spared, the Food Service Officer prepares the DD Form 1149 in accordance with para 4201, makes the following additional entries and forwards the document to the bulk storeroom custodian (Figure 6-8).

2. **GENERAL.** Food items, other than boneless meats, may be expended in less than full cases to submarines and small craft that do not have adequate storage facilities. Transfers will

NAVSUP P-486 - Food Service Management

normally be handled in accordance with para. 6201. Transferring activities operating under the manual recordskeeping method may document frequent expenditures of small quantities by the use of a NAVSUP Form 1282 for each delivery. At the end of the month or on departure of the ship supported, a monthly recap of transfers will be prepared and price extended at last receipt price. This recap may be prepared on a NAVSUP Form 1059. An invoice, DD Form 1149, for money value only will be prepared for the total value of items expended. The original and one copy of the money value only invoice and copies of the documents showing the recap of transfers will be furnished to the receiving ship.

Data Block and Caption

Instruction for Entry

b-i

Enter "Approved for Transfer" with transferring Food Service Officer's signature.

Upon receipt of the approved transfer document, the bulk storeroom custodian makes the issue to the receipt inspector of the requesting activity and annotates the DD Form 1149 as follows:

Data Block and Caption

Instruction for Entry

b-i

Enter "Issued by" with bulk storeroom custodian signature and date.

a. Receiving Activity. The receipt inspector of the requesting activity counts the food items being transferred and annotates the DD Form 1149 as follows:

Data Block and Caption

Instruction for Entry

b-i

Enter "Received by" with receipt inspector signature and date.

b. Distribution.

(1) Issuing Activity

(a) Original - to requesting activity

(b) Copy - with requesting activity's receipt inspector's signature in the accountability file

(2) Requesting Activity.

(a) Original - Accountability File

6203 DOCUMENT PREPARATION AND DISTRIBUTION FOR TRANSFER WITH REIMBURSEMENT

1. GENERAL. Transfers of food items that are being turned into stores (DLA or Navy Stock Fund activities) will be transfers with reimbursement. Any transfer of food items to a non-DLA or Navy Stock Fund activity will be handled as a bulk sale in accordance with paras. 6306 and 6307. Situations that preclude reimbursement to the subsistence appropriation by the general mess (end user) at the time of transfer, will require prior approval from NAVSUP 51. This approval may be by way of a phone call to NAVSUP 51 or email to FSM_RETURNS_NAVSUPHQ@NAVY.MIL.

NAVSUP P-486 - Food Service Management

6204 CASE WEIGHT DETERMINATION AND USE OF AVERAGE WEIGHTS, PERISHABLE BOXED MEATS AND CHEESE

1. GENERAL. Delay in the loading, discharging and inventory of boxed meats and cheese is decreased by handling these items on an average weight basis. These procedures are primarily for the guidance of activities that may find it practical to inventory and to expend perishable boxed meats and cheese by average weight.

2. AVERAGE WEIGHT DETERMINATION. An equitable system for handling boxed meats and cheese on an average net case weight basis depends upon careful separation of stock into lots where the weight differential between the lightest and heaviest cases are within acceptable limits. Judgment will be used in doubtful instances. The average net case weight will be determined for each lot and rounded off to the nearest whole pound.

3. TRANSFERS AND ISSUES. Invoices covering transfers by average weight will indicate the number of cases in the lot, the total average weight, and the average net case weight. A separate invoice line will be used for each lot in multiple lot transfers of a particular item.

4. GAINS AND LOSSES. Gains and losses, which arise from the receipt of items on an average weight basis, will be absorbed as issues to the general mess.

6205 POSTING THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

All transfers, with or without reimbursement will be posted by quantity to the Subsistence Ledger (NAVSUP Form 335) to the expenditures other column as the transactions occur (Figure 6-9).

6206 POSTING THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

All transfers, with or without reimbursement, will be posted by total money value, to the Record of Receipts and Expenditures (NAVSUP Form 367) as the transactions occur (Figure 6-10).

NAVSUP P-486 - Food Service Management

TRANSFER WITHOUT REIMBURSEMENT (DD FORM 1149)

SHIPPING CONTAINER TALLY -----> 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50																								
REQUISITION AND INVOICE/SHIPPING DOCUMENT										SHEET NO. 1		NO. OF SHEETS 1		5. REQUISITION DATE 06/30/98					6. REQUISITION NUMBER V12345-9S14					
1. FROM USS NEVERSAIL (LPD-5) COMMANDING OFFICER FPO-AE 09999-1233										7. DATE MATERIAL REQUIRED 06/30/98					8. PRIORITY									
2. TO NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511										9. AUTHORITY OR PURPOSE TRANSFER OF PROVISIONS I. H. MILLER, LTJG, SC, USN										11a. VOUCHER NUMBER AND DATE				
3. SHIP TO - MARK FOR USS NEVERSAIL (LPD-5) FOOD SERVICE OFFICER USS NEVERSAIL (LPD-5) FPO-AE 09999-1233										12. DATE SHIPPED					13. MODE OF SHIPMENT					14. BILL OF LADING NUMBER				
4. APPROPRIATION AND SUBHEAD										15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.														
ITEM NO.		FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES								TRANS TYPE		PROPERTY ACCT'G ACTIVITY		COUNTRY CODE		COST CODE		AMOUNT						
(a)		(b)								(c)		(d)		(e)		(f)		(g)						
0001		8910006160051, S14, EGG, WHOLE, TABLE TYPE, 10 LB								LB		10.00		10.00				0.7596		7.60				
APPROVED BY: <i>W.B. Ellis ENS</i> W. B. ELLIS, ENS, SC, USN										ISSUED BY: <i>B.B. Washington MS2</i> B. B. WASHINGTON, MS2					RECEIVED BY: <i>J.M. Harold MS3</i> T. M. HAROLD, MS3									
16. TRANSPORTATION VIA MATS OR MSTS CHARGEABLE TO										17. SPECIAL HANDLING														
RECAPITULATION OF SHIPMENT		ISSUED BY		TOTAL CONTAINER		TYPE CONTAINER		DESCRIPTION		TOTAL WEIGHT		TOTAL CUBE		19. CONTAINERS RECEIVED EXCEPT AS NOTED		DATE		BY		SHEET TOTAL				
		CHECKED BY														DATE		BY		GRAND TOTAL				
		PACKED BY																DATE		BY		20. RECEIVER'S VOUCHER NO.		
		<----- TOTAL ----->																						
51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100																								

DD FORM 1149 (9 - PT)
1 MAR 59

REPLACES EDITION OF 1 MAY 58 WHICH MAY BE USED

S/N D102-LF-011-1801

Figure 6-8

NAVSUP P-486 - Food Service Management

POSTING A TRANSFER (DD FORM 1149) TO THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

F827Z0001 TIME: 15:45
USS DUARTE (DDG 90) (V21111) *** SUBSISTENCE LEDGER (NAVSUP FORM 335) *** PAGE: 2

NAVSUP FORM 335 (Rev. 2-78)
S/N 0108-LF-500-3350

NAVSUP FORM 335

SUBSISTENCE LEDGER (4442)

HIGH LIMIT: 203		STOCK NO. 8910006160051		ITEM S14, EGG, WHOLE, TABLE TYPE, 10 LB	
LOW LIMIT: 95		1998		1998	
UNIT OF ISSUE: LB		RECEIPTS		EXPENDITURES	
NO. & DAY	PRICE	NO. & DAY	GENERAL MESS	ON HAND	ON HAND
			ISSUED CUM. TOTAL		ISSUED CUM. TOTAL
1998		06 01	BBF 650.00	205.00	06 16 30.00 980.00 295.00
04/01	0.95	06 02	15.00 665.00	190.00	06 17 30.00 1010.00 265.00
		06 03	30.00 710.00	175.00	06 18 30.00 1040.00 235.00
		06 04	15.00 725.00	145.00	06 19 90.00 325.00
04/26	0.7596	06 05	30.00 755.00	130.00	06 19 15.00 1055.00 310.00
		06 06	15.00 770.00	100.00	06 20 15.00 1070.00 295.00
		06 07	60.00 830.00	85.00	06 21 15.00 1085.00 280.00
		06 08	90.00 920.00	145.00	06 24 15.00 1100.00 265.00
		06 09	30.00 950.00	235.00	06 25 15.00 1115.00 250.00
		06 10	15.00 965.00	205.00	06 26 30.00 1145.00 220.00
		06 11	30.00 995.00	190.00	06 28 30.00 1175.00 190.00
		06 12	15.00 1010.00	160.00	06 30 10.00 1185.00 180.00
		06 12	120.00 1130.00	145.00	
			935.00	130.00	
			950.00	160.00	
				220.00	
				235.00	

Extended at Last
Receipt Price

Quantity transferred to
another end user

SHIPPING CONTAINER TALLY -----> 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

REQUISITION AND INVOICE/SHIPPING DOCUMENT

1. FROM USS NEVERSAIL (LPD-5) COMMANDING OFFICER FPO-AE 09999-1233		7. DATE MATERIAL REQUIRED 06/30/98		6. REQUISITION NUMBER V12345-9S14	
2. TO NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511		9. AUTHORITY OR PURCHASER I. M. MILLER, LTJG, SC, USN		8. PRIORITY	
3. SHIP TO - MARK FOR USS NEVERSAIL (LPD-5) FOOD SERVICE OFFICER USS NEVERSAIL (LPD-5) FPO-AE 09999-1233		10. SIGNATURE <i>I. M. Miller, LTJG</i>		11a. VOUCHER NUMBER AND DATE	
4. APPROPRIATION AND SUBHEAD		12. DATE SHIPPED		14. BILL OF LADING NUMBER	
OBJ. CL. BUR. CONT. NO. SUBAL-LOT AUTHORIZATION ACT'G ACTIVITY		13. MODE OF SHIPMENT		15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.	

ITEM NO.	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES	UNIT OF ISSUE	QUANTITY REQUESTED	SP. ACQ. NO.	COUNTRY CODE	POST CODE	AMOUNT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
0001	8910006160051, S14, EGG, WHOLE, TABLE TYPE, 10 LB	LB	10.00				7.60
							0.7596
							(i) 7.60

APPROVED BY:
W.B. Ellis ENS
W. B. ELLIS, ENS, SC, USN

ISSUED BY:
B.B. Washington MS2
B. B. WASHINGTON, MS2

RECEIVED BY:
J.M. Harold MS3
T. M. HAROLD, MS3

16. TRANSPORTATION VIA HATS OR HSTS CHARGEABLE TO

ISSUED BY	TOTAL CONTAINER	TYPE CONTAINER	DESCRIPTION	TOTAL WEIGHT	TOTAL CUBE
RECAPITULATION					
CHECKED BY					
OF					
SHIPMENT					
PACKED BY					
----- TOTAL ----->					

17. SPECIAL HANDLING

CONTAINERS RECEIVED EXCEPT AS NOTED	DATE	BY	SHEET TOTAL
			7.60
QUANTITIES RECEIVED EXCEPT AS NOTED			
			7.60
POSTED			

20. RECEIVER'S VOUCHER NO.

DD FORM 1149 (9 - PT) 1 MAR 59 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100
REPLACES EDITION OF 1 MAY 58 WHICH MAY BE USED S/N D102-LF-011-1801

Figure 6-9

NAVSUP P-486 - Food Service Management

POSTING A TRANSFER (DD FORM 1149) TO THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

FB4600001 TIME: 12:48 *** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) *** DATE: 01 JUL 98 PAGE: 1

RECORD OF RECEIPTS AND EXPENDITURES (4442)
NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670

ACTIVITY **NAVSUP FORM 367** 28882-1888 U.I.C. W21111

*1998 RECEIPTS				*1998 ACTIVITY/PURPOSE					
No.	Day	SOURCE	DOCUMENT NO.	VALUE	No.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
6	1	INVENTORY BROUGHT FORWARD		22,020.7651	6	30	ALL OTHERS (ISSUES+GPBP-RETURNS)		215.5200
6	1	DOUGHTIES	8091 101 9Y83	1,169.1729	6	30	SURVEY	8181 0001	860.3000
6	1	COCA-COLA USA	8091 9P70 9Z26	366.3000	6	30	WARDROOM MESS (ISSUES+GPBP-RETURNS)		164.8100
6	1	MARVA MAID DAIRY	8091 9W46 9Z07	35.9280	6	30	USS SIRIUS	V12345 8181 9S14	134.2100
6	3	DOUGHTIES	8093 101 9X86	57.3920	6	30	USS NEVERSAIL (LPD-5)	8181 9V03	7.6000
6	3	MARVA MAID DAIRY	8093 9U93 9Z07	123.3280	6	30	EXPENDITURE WITHOUT SURVEY		49.8600
6	3	KOTARIDES BAKING	8093 9W67	351.4500	6	30	ISSUES TO THE GENERAL MESS		19,953.7296
6	3	MARVA MAID DAIRY	8093 9X91 9X95	114.6528	6	30	INVENTORY		56,396.4928
6	7	DOUGHTIES	8093 101 9X86	861.9286	6	30	SUBTOTAL		56,396.4928
6	7	NSC CHARLESTON	8097 101 9W43	498.8000	6	30	PRICE ADJUSTMENT		19,953.7296
6	7	DOUGHTIES	8097 102 9X79	1,603.0451					
6	8	MARVA MAID DAIRY	8098 9X91 9X95	122.2128					
6	9	MARVA MAID DAIRY	8099 9U93 9Z07	1,900.7000					
6	10	KOTARIDES BAKING	8100 9W67	364.9500					
6	14	DOUGHTIES	8099 101 9Y56	1,760.5755					
6	14	NSC CHARLESTON	8104 102 9W41	318.4000					
6	16	DOUGHTIES	8104 101 9X88	873.9577					
6	16	MARVA MAID DAIRY	8106 9U93 9Z07	103.4560					
6	17	KOTARIDES BAKING	8107 9W67	322.2000					
6	20	MARVA MAID DAIRY	8110 9U93 9Z07	159.3560					
6	20	MARVA MAID DAIRY	8110 9X91 9Z56	143.8656					
6	21	DOUGHTIES	8106 101 9Y19	761.7111					
6	22	NSC CHARLESTON	8112 101 9W43	389.3700					

* Receipt Without Charge # Transfer With Reimbursement

Document number is the UIC of the requesting activity, Julian date of transfer followed by 9 then food item code

Total dollar value of transfer

SHIPPING CONTAINER TALLY -----> 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

REQUISITION AND INVOICE/SHIPPING DOCUMENT

1. FROM USS NEVERSAIL (LPD-5) COMMANDING OFFICER FPO-AE 09999-1233

2. TO NAVAL STATION DUARTE N21111 FOOD SERVICE OFFICER 1653 GILBERT STREET NORFOLK VA, 23511

3. SHIP TO - MARK FOR USS NEVERSAIL (LPD-5) FOOD SERVICE OFFICER USS NEVERSAIL (LPD-5) FPO-AE 09999-1233

4. APPROPRIATION AND SUBHEAD OBJ. CL. BUR. CONTY. NO. SUBAL-LOT AUTHORIZATION ACT/G ACTIVITY

5. REQUISITION DATE 06/30/98

6. REQUISITION NUMBER V12345-9S14

7. DATE MATERIAL REQUIRED 06/30/98

8. PRIORITY

9. AUTHORITY OR PURPOSE TRANSFER OF PROVISIONS

10. STATION I. M. MILLER, LTJG, SC, USN

11. VOUCHER NUMBER AND DATE

12. DATE SHIPPED

13. MODE OF SHIPMENT

14. BILL OF LADING NUMBER

15. ATR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.

ITEM NO.	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES	UNITS OF ISSUE (c)	QUANTITY REQUESTED (d)	SUPPLY ACTION (e)	TYPE CONTAINER (f)	COST CODE	UNIT PRICE (h)	TOTAL COST (i)
0001	8910006160051, S14, EGG, WHOLE, TABLE TYPE, 10 LB	LB	10.00	10.00			0.7596	7.60

APPROVED BY: W.B. ELLIS, ENS, SC, USN

ISSUED BY: B.B. WASHINGTON, MS2

RECEIVED BY: T.M. HAROLD, MS3

16. TRANSPORTATION VIA MATS OR MSTs CHARGEABLE TO

17. SPECIAL HANDLING

18. ISSUED BY	TOTAL CONTAINER	TYPE CONTAINER	DESCRIPTION	TOTAL WEIGHT	TOTAL CUBE	19. CONTAINERS RECEIVED EXCEPT AS NOTED	DATE	BY	SHEET TOTAL
CHECKED BY						QUANTITIES RECEIVED EXCEPT AS NOTED			GRAND TOTAL 7.60
PACKED BY									20. RECEIVER'S VOUCHER NO.

DD FORM 1149 (9 - PT) 1 MAR 59 REPLACES EDITION OF 1 MAY 58 WHICH MAY BE USED S/N 0102-LF-011-1801

Figure 6-10

PART D: SALE OF SUBSISTENCE (BULK SALES)

6300 SALES TO AUTHORIZED MESSSES AND ACTIVITIES

1. GENERAL. When prescribed conditions are met and such sales will not overly deplete the stocks available for issue to the general mess, food items may be sold to the categories listed in Appendix G. Written approval from the Commanding Officer is required for all sales of subsistence items (see sample letters in Appendix B). The dollar value of all sales of bulk subsistence will be reported on the Bulk Sales line under the "Cash Statement" section on the monthly General Mess Summary Document, NAVSUP Form 1359.

6301 SALES TO AFLOAT PRIVATE MESSSES, SATELLITE MESSSES OR OTHER SALES

1. GENERAL. Upon approval by the Supply Officer, food items may be sold directly from the general mess to a private mess (see sample letter in Appendix B).

2. OFFICERS/CHIEF PETTY OFFICERS SUBSISTING FROM THE GENERAL MESS

When the officers or chief petty officers subsist from the general mess their satellite/private mess will prepare the same menu as the general mess. If they prefer not to prepare the same menu that day then they will pick up cooked food from the general mess galley. General mess breakouts such as raw food products that are broken out for the satellite/private mess will be issued to them on a daily basis. A NAVSUP 1090, Food Preparation Worksheet and NAVSUP 1282, Daily Breakout Document will be prepared by the satellite/private mess Leading Culinary Specialist on a daily basis with all menu items to be broken out identical to the general mess standard menu. As far as food preparation in the satellite mess/private mess the mess supervisor can make the decision to prepare a substitute menu item, i.e., from ground beef or chicken ONLY if the general mess is serving ground beef and chicken on that particular day. Under no circumstances will the satellite/private mess serve a different menu than the standard general mess menu. If additional food i.e., taco bar ingredients and beverage items i.e., BIB's, soda products are desired by the satellite/private messes and are not on the standard general mess menu for that particular day those items will be purchased separately in the form of a bulk sale (IAW para 6300). The use of subsistence appropriation funds (SIK Account) to defray the cost of these additional food items is not authorized. The establishment of a satellite/private mess for the purpose of drawing supplemental food items in no way restricts the sale of meals to individuals authorized to eat in the general mess.

6302 PRIVATE MESS SALES DOCUMENT PREPARATION AND DISTRIBUTION

1. AT TIME OF REQUEST. The sales document used for the sale of subsistence items from the general mess to an authorized private mess is a Food Item Request/Issue Document (NAVSUP Form 1282). The NAVSUP Form 1282 will be signed by the private mess manager, treasurer, or his authorized representative. If a person other than the private mess manager or treasurer is authorized to sign requests, such authority will be furnished to the Food Service Officer in writing (see sample letter in Appendix B). The authorized representative of the private mess will prepare the NAVSUP Form 1282 as follows (Figure 6-11):

NAVSUP P-486 - Food Service Management

Data Block and Caption

Instructions for Entry

Document Number

Assigned using a unique, sequential numbering system. This number is assigned automatically by Food Service Management.

Requisitioned By

Signature, date and title of private mess manager, treasurer or their authorized representative.

Date for Consumption

Date food items are required. This is entered automatically by Food Service Management.

Food Code

Food item code of each item requested taken from NAVSUPNOTE 7330 series (Fixed Price List). Ensure all food items requested are listed in Food Item Code order. This is entered automatically by Food Service Management.

Description of Material

Description of each food item requested taken from NAVSUPNOTE 7330 series (Fixed Price List). This is entered automatically by Food Service Management.

Quantity Requested

Actual quantity required of each food item.

2. AT TIME OF APPROVAL. After initial preparation of the NAVSUP Form 1282, and after having been properly signed by the private mess manager, treasurer, or their authorized representative, the document will be forwarded to the Food Service Officer or his/her designated representative for approval. If the general mess has sufficient quantities of the requested food items, the Food Service Officer or his/her designated representative will then sign the "Approved Block" with rate and title and forward the document to the bulk storeroom custodian for issue.

3. AT TIME OF ISSUE. The bulk storeroom custodian will issue the items requested to the appropriate private mess. At the time of issue, the bulk storeroom custodian will complete the following blocks on the NAVSUP Form 1282:

Data Block and Caption

Instructions for Entry

Quantity Issued

The quantity actually issued should be entered in this block.

Issued By

The signature, rate and title of the bulk storeroom custodian.

Date

Date food items were issued.

Received By

The signature, rate and title of the appropriate private mess designee.

Date

Date food items were received.

NAVSUP P-486 - Food Service Management

After the requested food items are issued to the appropriate private mess, the bulk storeroom custodian will forward the NAVSUP Form 1282 to the recordskeeper, who will post the issues to the Subsistence Ledger (NAVSUP Form 335).

4. RECORDSKEEPER ENTRIES ON THE NAVSUP FORM 1282. Once the recordskeeper receives the NAVSUP Form 1282 from the bulk storeroom custodian, he/she will post the quantity of the issues to the Subsistence Ledger (NAVSUP Form 335) in the other column, and extend using last receipt price on the NAVSUP Form 1282.

5. FOOD SERVICE OFFICER CERTIFICATION. The Food Service Officer will review each document and will investigate any apparent discrepancy. Particular attention will be placed on ensuring that each serially numbered original has been received, and each document is properly completed in its entirety.

Upon completion of this review, the Food Service Officer will annotate the NAVSUP Form 1282 as follows:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Certification	Insert total number of issue documents in first blank and the name of the appropriate mess in the second blank (manual).
Signature/Date	Certification signature/date is only required on the last issue document that shows the grand total dollar value of issues.

6. DOCUMENT DISTRIBUTION. After the NAVSUP Form 1282 has been completed, it will be distributed as follows:

- a. Original - Accountability File pending preparation of the billing document; and,
- b. Copy - Signed duplicate to the appropriate mess treasurer.

6303 POSTING AFLOAT PRIVATE MESS SALES TO THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

All afloat private mess sales will be posted by quantity to the Subsistence Ledger (NAVSUP Form 335) as the transactions occur as follows (Figure 6-12): (For automated activities, the NAVSUP Form 335 is automatically posted when the NAVSUP Form 1282 is smoothed)

<u>Data Block and Caption</u>	<u>Instruction for Entry</u>
Month & Day	Enter the day the issue occurred.
Expenditures (other)	Enter the quantity of the food item that is being issued. To differentiate sales quantities from other types of expenditures, precede the number that is being transferred with a unique letter for the appropriate mess (i.e., "W" for Wardroom Mess, "C" for CPO Mess, etc.)
On Hand	Enter the difference between the quantity being issued from the previous "On Hand" balance.

NAVSUP P-486 - Food Service Management

6304 BILLING, COLLECTION AND RECORDS POSTING FOR AFLOAT PRIVATE MESS SALES OR OTHER SALES

1. BILLING. On or before the 5th day of each month, the Food Service Officer or his/her representative will notify each private mess, in writing, of the amount due for food items issued to the private mess during the previous month using the sample in Figure 6-14 or Automated Food Service Management Billing Statement. The billing document will equal the total of all NAVSUP Form 1282 documents. For automated activities, the DD 1149 is utilized as a billing document. This document will list all NAVSUP 1282 serial numbers and the total value of food items sold.
2. COLLECTION. Within 15 days following the month in which the items were purchased, the private mess treasurer will pay the amount due to the Food Service Officer and will obtain a signature for receipt of the cash in a Cash Receipt Book (NAVSUP Form 470) (Figure 2-9). Receipt, handling and security of funds will be in accordance with para. 2202. The total dollar value of sales of subsistence will be reported on the Bulk Sales line of the monthly General Mess Summary Document (NAVSUP Form 1359) in accordance with para. 7011-3.
3. RECORDS POSTING. The NAVSUP Form 367 is posted automatically for activities using Food Service Management. At the end of each month, a copy of the billing document will be used to post the NAVSUP Form 367 as follows (Figure 6-15):

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Month & Day	Enter the last day of the month in which the sale occurred. This is entered automatically by Food Service Management.
Activity/Purpose	Enter name of the private mess. This is entered automatically by Food Service Management.
Document Number	Leave Blank.
Value	Enter the total dollar value of the billing document that was prepared by the Food Service Officer and provided to the appropriate private mess less uncollected amounts from previous months as shown on NAVSUP Form 1359. This is entered automatically by Food Service Management.

6305 OTHER SALES

1. DOCUMENTS USED. The document used for requesting sales from the general mess by other activities authorized to purchase subsistence items in accordance with Appendix G will be the Requisition and Invoice/Shipping Document (DD Form 1149), or NAVSUP Form 1282, Standard Form 1080, and DD Form 1131. Multiple food item requests may be initially requested on a Food Item/Issue Document (NAVSUP Form 1282) using the same procedures as those outlined in para. 6302. At the end of the month a money value only DD Form 1149 will be generated.
2. SALE PRICES. The sale price of food items will be the last receipt unit price.

NAVSUP P-486 - Food Service Management

3. SHIP STORE SALES. It is highly recommended that sales to the ships store from the General Mess should be limited and done in emergency situations only. If sales are necessary the purchases may include single serving size items only. All sales will be documented on the NAVSUP 1149 and should be recorded as a transfer with reimbursement.

6306 POSTING OTHER SALES TO THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

All sales will be posted by quantity to the Subsistence Ledger (NAVSUP Form 335) as the transactions occur as follows (Figure 6-16). For automated activities, the NAVSUP Form 335 is automatically posted by Food Service Management when issue documents are smoothed.

6307 POSTING OTHER SALES TO THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

As each sale occurs, a copy of the billing document will be used to post the NAVSUP Form 367 as follows (Figure 6-17). For automated activities, the NAVSUP Form 367 is automatically posted by Food Service Management when issue and sales documents are smoothed.

6308 BILLING OF OTHER SALES

1. BILLING. The billing document used for other sales is the Requisition and Invoice/Shipping Document (DD Form 1149). When the DD Form 1149 is used as a summary, money value only document, Food Service Officers will ensure that the billing document equals the total of all NAVSUP Form 1282 documents documenting daily sales to the mess/activity that is maintained in the Food Service Officer's accountability file. Provide completed billing documents to the activity the food items are being sold to.

6309 COLLECTION OF OTHER SALES

1. At the time of the sale, payment may be made by cash, check (which will be treated as cash), or a voucher transferring funds from a valid appropriation of the ordering activity to the subsistence appropriation.

a. The total dollar value of sales of subsistence will be reported on the Bulk Sales line of the monthly General Mess Summary Document (NAVSUP Form 1359) in accordance with para. 7011-3.

b. Payment by Voucher. Documents that maybe used to transfer funds from one accounting classification to another are as follows:

- (1) Voucher for Cash Collection (DD Form 1131);
- (2) Voucher for Transfer Between Appropriation and/or Funds (Standard Form 1080).

Examples of these documents are provided in Figures 6-17 and 6-18.

c. Special Recording of Sales by Voucher. A sale of food by voucher transfer between appropriations will not result in a cash deposit with the disbursing office. In order to balance the "Cash Statement" at the end of each month, the total dollar value of other sales using a transfer of accounting classification document will be recorded on the Other Sales of Meals line of the monthly General Mess Summary Document (NAVSUP Form 1359) in accordance with para.

NAVSUP P-486 - Food Service Management

7011-3.

2. Document Distribution. Distribution of voucher (DD Form 1131 and SF 1080) is as follows:
 - a. Original – disbursing officer
 - b. Copy – NAVSUP 51

**SALE TO A PRIVATE MESS
FOOD ITEM REQUEST/ISSUE DOCUMENT (NAVSUP FORM 1282)**

F82315221 TIME: 18:27		*** NAVSUP FORM 1282 ***		DATE: 28JUN98 PAGE: 1				
FOOD ITEM REQUEST/ISSUE DOCUMENT (4400) NAVSUP FORM 1282 (REV 5-82)			DOCUMENT NO. 03001					
REQUISITIONED BY (SIGNATURE, RATE AND TITLE)		DATE FOR ISSUE	GAINED DAY []	APPROVED BY (SIGNATURE, RATE AND TITLE)				
<i>K.R. Smith ms³</i>		06/30/98		<i>P.C. Thomas ENS</i>				
FOOD CODE	DESCRIPTION OF MATERIAL	U/I	QUANTITY REQUESTED	QUANTITY ISSUED	QUANTITY RETURNED	NET	UNIT PRICE	VALUE
H22	SUGAR, REFINED GRAN. 5LB BG TP2	BG		2		2	2.2000	\$ 4.40
J76	CREAMER, NONDAIRY, 50/100 PG	HD		2		2	1.8357	\$ 3.67
P29	COFFEE, ROASTED, 20 LB CAN	CN		2		2	69.7988	\$ 139.60
P31	TEA, BLACK, 100 BAGS	BX		2		2	1.5700	\$ 3.14
ISSUED BY (SIGNATURE, RANK AND TITLE)			DATE	SHEET TOTAL		\$ 150.81		
<i>B.B. Washington ms²</i>			6-30-98					
RECEIVED BY (SIGNATURE)			DATE	SUBTOTAL		\$ 150.81		
<i>K.R. Smith ms³</i>			6-30-98					
RETURNED BY (SIGNATURE)			Extended at last receipt price		BAKERY PROD. (-)			
RECEIVED BY (SIGNATURE)					GRAND TOTAL		\$ 150.81	
I CERTIFY THAT THIS DOCUMENT IS A TRUE STATEMENT OF ISSUES TO WARDROOM MESS								
SIGNATURE <i>W.B. Ellis LTJG</i>			DATE <i>6-30-98</i>					

Figure 6-11

NAVSUP P-486 - Food Service Management

POSTING A PRIVATE MESS SALE TO THE
SUBSISTENCE LEDGER (NAVSUP FORM 335)

F823152Z1 TIME: 18:27 *** NAVSUP FORM 1282 *** DATE: 28JUN98 PAGE: 1

FOOD ITEM REQUEST/ISSUE DOCUMENT (4400)
NAVSUP FORM 1282 (REV 5-82)

NAVSUP FORM 1282

DOCUMENT NO. 03001

REQUISITIONED BY (SIGNATURE, RATE AND TITLE) *K.R. Smith ms³* DATE FOR ISSUE 06/30/98 GAINED DAY [] APPROVED BY (SIGNATURE, RATE AND TITLE) *P.C. Thomas ENS*

FOOD CODE	DESCRIPTION OF MATERIAL	U/I	QUANTITY REQUESTED	QUANTITY ISSUED	QUANTITY RETURNED	NET	UNIT PRICE	VALUE
H22	SUGAR, REFINED GRAN. 5LB BG TP2	BG		2		2	2.2000	\$ 4.40
J76	CREAMER, NONDAIRY, 50/100 PG	HD		2		2	1.8357	\$ 3.67
P29	COFFEE, ROASTED, 20 LB CAN	CN		2		2	69.7988	\$ 139.60
P31	TEA, BLACK, 100 BAGS	BX		2		2	1.5700	\$ 3.14

ISSUED BY (SIGNATURE, RANK AND TITLE) *B.B. Washington ms²* DATE 6-30-98 SHEET TOTAL \$ 150.81

RECEIVED BY (SIGNATURE) *K.R. Smith ms³* DATE 6-30-98 SUBTOTAL \$ 150.81

RETURNED BY (SIGNATURE) DATE BAKERY PROD. (-)

RECEIVED BY (SIGNATURE) DATE GRAND TOTAL \$ 150.81

I CERTIFY THAT THIS DOCUMENT IS A TRUE STATEMENT OF ISSUES TO WARDROOM MESS

SIGNATURE *W.B. Ellis LTJG* DATE 6-30-98

F82720001 TIME: 18:27 *** SUBSISTENCE LEDGER (NAVSUP FORM 335) *** DATE: 01JUL98 PAGE: 1

USS DUARTE (DDG 90) (V2)
NAVSUP FORM 335 (Rev 5-82)
S/N 0108-LF-500-3350

SUBSISTENCE LEDGER (4442)

ITEM P29, C

0. 8955002865372

HIGH LIMIT: 75		EXPENDITURES						EXPENDITURES							
LOW LIMIT: 35	UNIT OF ISSUE: CN	1998		RECEIPTS	GENERAL MESS ISSUED	GENERAL MESS CUM. TOTAL	OTHER	ON HAND	19		RECEIPTS	GENERAL MESS ISSUED	GENERAL MESS CUM. TOTAL	OTHER	ON HAND
MO. & DAY	#REC/P	MO.	DAY						MO.	DAY					
1998		06	01	BBF				3.00							
06/01	86.24	06	02		1.00	1.00		2.00							
		06	03		1.00	2.00		1.00							
		06	05	2.00				3.00							
		06	23		1.00	3.00		2.00							
04/01	86.24	06	23	2.00				4.00							
		06	30				WR	2.00						2.00	

* Use to extend issues to General Mess. ISSUED CODES: 1 - 9 = BRANCH MESS CODE
OTHER CODES: LW = LOSS WITHOUT SURVEY; RI = RETURN OF ISSUE FROM PRIVATE MESS; SV = SURVEY; TR = TRANSFER OUT; TI = TRANSFER IN; SM = SPECIAL MEAL

Use to extend inventory and to price sales and transfers. ***** END OF REPORT *****

Figure 6-12

NAVSUP P-486 - Food Service Management

POSTING PRIVATE MESS SALES TO THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

FB2820001 TIME: 12:47 *** BILLING REPORT (DD FORM 1149) *** DATE: 01 JUL98 PAGE: 1

SHIPPING CONTAINER TALLY 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

REQUISITION AND INVOICE/SHIPPING DOCUMENT

1. FROM: FOOD SERVICE OFFICER NAVALSTATION DUARTE

2. TO: MESS TREASURER WARDROOM MESS

3. SHIP TO - MARK FOR: MESS TREASURER

4. APPROPRIATION AND SUBHEAD

7. DATE MATERIAL REQUIRED: 06/30/98

8. PRIORITY

9. AUTHORITY OR PURPOSE: NAVSUP P-486

10. SIGNATURE

11a. VOUCHER NUMBER AND DATE

12. DATE SHIPPED

13. MODE OF SHIPMENT

14. BILL OF LADING NUMBER

15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.

ITEM NO.	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES	TRANS. TYPE	PROPERTY ACCT'G ACTIVITY	COUNTRY CODE	COST CODE	AMOUNT
(a)	(b)	(c)	(d)	(e)	(f)	(g)
I CERTIFY THAT THE FOOD ITEMS IN THE AMOUNT OF \$ 164.81 WERE SOLD TO THE WARDROOM MESS						
THE ABOVE TOTAL INCLUDES SUSTINENCE ITEMS IN THE AMOUNT OF \$ 164.81 AND GALLEY PRODUCED BAKERY PRODUCTS IN THE AMOUNT OF \$ 0.00						
SEE ATTACHED SHEET FOR ISSUE DOCUMENT NUMBERS.						
W.B. ELLIS LTJG						

16. ISSUED BY: CONTAINER, TYPE CON-TAINER, DESCRIPTION, TOTAL WEIGHT, TOTAL CUBIC

17. SPECIAL HANDLING

19. CONTAINERS RECEIVED EXCEPT AS NOTED

20. RECEIVED EXCEPT AS NOTED

21. POSTED

DD FORM 1149 (9 - PT) 1 MAR 59 REPLACES EDITION OF 1 MAY 58 WHICH MAY BE USED S/N 0102-LF-011-1801

FSM generated DD Form 1149

FB2820002 TIME: 12:47 *** BILLING REPORT (DD FORM 1149) *** DATE: 01 JUL98 PAGE: 2

SUPPLEMENT BILLING REPORT

REQUISITION AND INVOICE/SHIPPING DOCUMENT TO MESS TREASURER WARDROOM MESS

SHEET NO. 2 NO. OF SHEETS 2 REQUISITION DATE 06/30/98 REQUISITION NUMBER

ISSUE DOCUMENT NUMBERS: 03001 164.81

RETURN OF ISSUE DOCUMENT NUMBERS

GALLEY PRODUCED BAKERY PRODUCTS DOCUMENT NUMBERS

RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) *** DATE: 01 JUL98 PAGE: 1

COMMANDING OFFICER: NAVAL STATION DUARTE 28882-1888 U.I.C. N2111

EXPENDITURES

ACTIVITY	NO.	DAY	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
INVENTORY BROUGHT FORWARD	651	6	ALL OTHERS (ISSUES+GPBP-RETURNS)		215,5200
DOUGHTIES	8091 101 9Y83	6 30	SURVEY	0101 0001	860,3000
COCA-COLA USA	8091 9970 9Z26	6 30	WARDROOM MESS (ISSUES+GPBP-RETURNS)		164,8100
MARVA MAID DAIRY	8091 9U46 9Z07	6 30	USS SIRUS		134,2100
DOUGHTIES	8093 101 9X86	6 30	USS NEVERSAIL (LPD-5)	W12345 8181 9S14	7,6000
MARVA MAID DAIRY	8093 9U93 9Z07	6 30	EXPENDITURE WITHOUT SURVEY	8181 9V03	49,8600
KOTARIDES BAKING	8093 9U67 9Z07	6 30	ISSUES TO THE GENERAL MESS		19,953,7296
MARVA MAID DAIRY	8093 9X91 9X95	6 30	INVENTORY		56,596,4928
DOUGHTIES	8093 101 9X86	6 30	SUBTOTAL		77,782,8224
NSC CHARLESTON	8097 101 9W43	6 30	PRICE ADJUSTMENT		-2,092,4666
DOUGHTIES	8097 102 9X79	6 30	TOTAL		75,690,2558
MARVA MAID DAIRY	8098 9X91 9X95	6 30			122,2128
MARVA MAID DAIRY	8099 9U93 9Z07	6 30			1,900,7000
KOTARIDES BAKING	8100 9U67 9Z07	6 30			364,9500
DOUGHTIES	8099 101 9Y56	6 30			1,760,3755
NSC CHARLESTON	8104 102 9W41	6 30			318,4000
DOUGHTIES	8104 101 9X88	6 30			873,9577
MARVA MAID DAIRY	8106 9U93 9Z07	6 30			
KOTARIDES BAKING	8107 9U67 9Z07	6 30			
MARVA MAID DAIRY	8110 9U93 9Z07	6 30			
MARVA MAID DAIRY	8110 9X91 9Z56	6 30			
DOUGHTIES	8106 101 9Y19	6 30			761,7118
NSC CHARLESTON	8112 101 9W43	6 30			389,3700

* Receipt Without Charge # Transfer With Reimbursement

Food Service Management posts total dollar value of sales to private mess as of the last day of the month.

NAVSUP FORM 367

Figure 6-14

NAVSUP P-486 - Food Service Management

POSTING OTHER SALES TO THE SUBSISTENCE LEDGER (NAVSUP FORM 335)

REQUISITION AND INVOICE/SHIPPING DOCUMENT										SHEET NO. 1		NO. OF SHEETS 1		5. REQUISITION DATE 06/30/98		6. REQUISITION NUMBER													
1. FROM (Name of activity requesting the food items)										7. DATE MATERIAL REQUIRED 06/30/98		8. PRIORITY		9. AUTHORITY OR PURPOSE		10. SIGNATURE		11a. VOUCHER NUMBER AND DATE											
2. TO Food Service Officer NAVAL STATION DUARTE										12. DATE SHIPPED		13. MODE OF SHIPMENT		14. BILL OF LADING NUMBER		15. ATR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.													
3. SHIP TO - MARK FOR (Name of activity receiving the food items requested)										16. TRANSPORTATION VIA MATS OR MSTs CHARGEABLE TO		17. SPECIAL HANDLING		18. ISSUED BY		19. CONTAINERS RECEIVED EXCEPT AS NOTED		20. QUANTITIES RECEIVED EXCEPT AS NOTED											
4. APPROPRIATION AND SUBHEAD										OBJ. CL.		BUR. CONT. NO.		SUBAL-LOT		AUTHORIZING ACT/G ACTIVITY		TRANS TYPE		PROPERTY ACCT/G ACTIVITY		COUNTRY CODE		COST CODE		AMOUNT 134.21			
FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES										UNIT OF ISSUE (c)		QUANTITY REQUESTED (d)		SUPPLY ACTION (e)		TYPE CON-TAINER (f)		CON-TAINER NOS. (g)		UNIT PRICE (h)		TOTAL COST (i)							
0001 8905001287914, ADP, CLAMS, MINCED, 49 OR 51 OZ										CN		10.00		10.00						4.3677		43.68							
0002 8915002050938, CS6, JUICE, PINEAPPLE, 5 1/2 - 6 OZ										CN		12.00		12.00						0.2954		3.54							
0003 8915001279772, D60, PUMPKIN, #2 1/2										CN		6.00		6.00						1.5192		9.12							
0004 8920012265368, G12, RICE, LONG GRAIN & WILD RICE 36 OZ										BX		5.00		5.00						4.1800		20.90							
0005 8910006160051, S14, EGG, WHOLE, TABLE TYPE, 10 LB										LB		10.00		10.00						0.7596		7.60							
0006 8945006160091, Y56, SHORTENING COMPOUND, GEN. PURP. 50 LB										BX		2.00		2.00						2.4870		49.37							
W.B. ELLIS, ENS W. B. ELLIS, ENS, SC, USN										B.B. Washington B. B. WASHINGTON, MS2										J.M. Harolds T. M. HAROLD, MS3									
18. ISSUED BY										TOTAL CONTAINER		TYPE CON-TAINER		DESCRIPTION		WEIGHT		CUBE		DATE		BY		SHEET TOTAL					
DD FORM 1149																				134.21									
GRAND TOTAL																				134.21									

*** SUBSISTENCE LEDGER (NAVSUP FORM 335) ***

DATE: 01 JUL 98 PAGE: 2

NAVAL STATION DUARTE

NAVSUP FORM 335 (Rev. 2-78)

S/N 0108-LF-500-3350

SUBSISTENCE LEDGER (4442)

8910006160051

HIGH LIMIT: 203		LOW LIMIT: 95		UNIT OF ISSUE: L		EXPENDITURES		ON HAND		RECEIPTS		GENERAL MESS		OTHER		ON HAND	
MO. & DAY	*FIXED PRICE	REC PRICE	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
1998 06 01			650.00				205.00					30.00	980.00				295.00
04/01	0.95		15.00	665.00		190.00						30.00	1010.00				265.00
1998 06 02			30.00	710.00		145.00				90.00			1040.00				235.00
06 03			15.00	725.00		130.00					15.00	1055.00					310.00
06 04			30.00	755.00		100.00					15.00	1070.00					295.00
04/26	0.7596		15.00	770.00		85.00					15.00	1085.00					280.00
06 06			60.00			145.00					15.00	1100.00					265.00
06 06			90.00			235.00					15.00	1115.00					250.00
06 07			30.00	800.00		205.00					30.00	1145.00					220.00
06 07			15.00	815.00		190.00					30.00	1175.00					190.00
06 08			30.00	845.00		160.00											180.00
06 09			15.00	860.00		145.00										10.00	170.00
06 10			15.00	875.00		130.00											
06 11			30.00			160.00											
06 11			30.00	905.00		130.00											
06 12			15.00	920.00		115.00											
06 12			120.00			235.00											
06 13			15.00	935.00		220.00											
06 15			15.00	950.00													

Figure 6-15

NAVSUP P-486 - Food Service Management

POSTING OTHER SALES TO THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

SHIPPING CONTAINER TALLY -----> 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50																																																																																								
REQUISITION AND INVOICE/SHIPPING DOCUMENT																																																																																								
1. FROM (Name of activity requesting the food items)					SHEET NO. 1		NO. OF SHEETS 1		5. REQUISITION DATE 06/30/98		6. REQUISITION NUMBER																																																																													
2. TO Food Service Officer NAVAL STATION DUARTE					7. DATE MATERIAL REQUIRED 06/30/98		8. PRIORITY		9. AUTHORITY OR PURPOSE		10. SIGNATURE																																																																													
3. SHIP TO - MARK FOR (Name of activity receiving the food items requested)					12. DATE SHIPPED		13. MODE OF SHIPMENT		11a. VOUCHER NUMBER AND DATE		14. BILL OF LADING NUMBER																																																																													
4. APPROPRIATION AND SUBHEAD					OBJ. CL.		BUR. CONT. NO.		SUBAL-LOT		AUTHORIZATION ACCT'G ACTIVITY																																																																													
17. FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES										18. TRANSPORTATION VIA MATS OR MYS CHARGEABLE TO																																																																														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>ITEM NO.</th> <th>FEDERAL STOCK NUMBER</th> <th>DESCRIPTION</th> <th>UNIT OF ISSUE</th> <th>QUANTITY REQUESTED</th> <th>SUPPLY ACTION</th> <th>COUNTRY CODE</th> <th>TYPE CON-TAINER</th> <th>COST CODE</th> <th>UNIT PRICE</th> <th>TOTAL COST</th> </tr> </thead> <tbody> <tr> <td>0001</td> <td>8905001287914</td> <td>AD9, CLAMS, MINCED, 49 OR 51 OZ</td> <td>CN</td> <td>10.00</td> <td>10.00</td> <td></td> <td></td> <td></td> <td>4.3677</td> <td>43.68</td> </tr> <tr> <td>0002</td> <td>89150002050938</td> <td>C56, JUICE, PINEAPPLE, 9 1/2 - 6 OZ</td> <td>CN</td> <td>12.00</td> <td>12.00</td> <td></td> <td></td> <td></td> <td>0.2954</td> <td>3.54</td> </tr> <tr> <td>0003</td> <td>8915001279772</td> <td>D60, PUMPKIN, #2 1/2</td> <td>CN</td> <td>6.00</td> <td>6.00</td> <td></td> <td></td> <td></td> <td>1.5192</td> <td>9.12</td> </tr> <tr> <td>0004</td> <td>8920012263365</td> <td>D15, RICE, LONG GRAIN & MILD RICE 36 OZ</td> <td>BX</td> <td>5.00</td> <td>5.00</td> <td></td> <td></td> <td></td> <td>4.1800</td> <td>20.90</td> </tr> <tr> <td>0005</td> <td>8910006160051</td> <td>S14, EGG, WHOLE, TABLE TYPE, 10 LB</td> <td>LB</td> <td>10.00</td> <td>10.00</td> <td></td> <td></td> <td></td> <td>0.7596</td> <td>7.60</td> </tr> <tr> <td>0006</td> <td>8945006160091</td> <td>Y56, SHORTENING COMPOUND, GEN. PURP. 50 LB</td> <td>BX</td> <td>2.00</td> <td>2.00</td> <td></td> <td></td> <td></td> <td>24.6870</td> <td>49.37</td> </tr> </tbody> </table>										ITEM NO.	FEDERAL STOCK NUMBER	DESCRIPTION	UNIT OF ISSUE	QUANTITY REQUESTED	SUPPLY ACTION	COUNTRY CODE	TYPE CON-TAINER	COST CODE	UNIT PRICE	TOTAL COST	0001	8905001287914	AD9, CLAMS, MINCED, 49 OR 51 OZ	CN	10.00	10.00				4.3677	43.68	0002	89150002050938	C56, JUICE, PINEAPPLE, 9 1/2 - 6 OZ	CN	12.00	12.00				0.2954	3.54	0003	8915001279772	D60, PUMPKIN, #2 1/2	CN	6.00	6.00				1.5192	9.12	0004	8920012263365	D15, RICE, LONG GRAIN & MILD RICE 36 OZ	BX	5.00	5.00				4.1800	20.90	0005	8910006160051	S14, EGG, WHOLE, TABLE TYPE, 10 LB	LB	10.00	10.00				0.7596	7.60	0006	8945006160091	Y56, SHORTENING COMPOUND, GEN. PURP. 50 LB	BX	2.00	2.00				24.6870	49.37	15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.	
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16. TRANSPORTATION VIA MATS OR MYS CHARGEABLE TO										19. RECEIVED EXCEPT AS NOTED		20. RECEIVER'S VOUCHER NO.																																																																												
18. ISSUED BY										BY		SHEET TOTAL																																																																												
DD FORM 1149										BY		134.21																																																																												
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51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100										REPLACES EDITION OF 1 MAY 58 WHICH MAY BE USED		S/N 0102-LF-011-180																																																																												

F84600001 TIME: 12:48				*** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***				DATE: 01 JUL 98 PAGE: 1			
RECORD OF RECEIPTS AND EXPENDITURES (4442)				ACTIVITY				COMMANDING OFFICER			
NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670				NAVAL STATION DUARTE				28882-1088			
								U.I.C N21111			
RECEIPTS				EXPENDITURES							
*1998				*1998							
Mo.	Day	SOURCE	DOCUMENT NO.	VALUE	Mo.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE		
6	1	INVENTORY BROUGHT FORWARD		22,020.7651	6	30	ALL OTHERS (ISSUES+GPBP-RETURNS)		215.5200		
6	1	DOUGHTIES	8091 101 9Y83	1,169.1729	6	30	SURVEY	8181 000	860.3000		
6	1	COCA-COLA USA	8091 9P70 9Z26	366.3000	6	30	WARDROOM MESS (ISSUES+GPBP-RETURNS)		164.8100		
6	1	MARVA MAID DAIRY	8091 9U46 9Z07	35.9280	6	30	USS SIRUS		134.2100		
6	3	DOUGHTIES	8093 101 9K86	57.3920	6	30	USS NEVERSAIL (LPD-5)	N12345 8181 9S14	7.6000		
6	3	MARVA MAID DAIRY	8093 9U93 9Z07	123.3280	6	30	EXPENDITURE WITHOUT SURVEY	8181 9V03	49.8600		
6	3	KOTARIDES BAKING	8093 9W67	351.4500	6	30	ISSUES TO THE GENERAL MESS		19,953.7296		
6	3	MARVA MAID DAIRY	8093 9X91 9X95	114.6528	6	30	INVENTORY		56,396.4928		
6	7	DOUGHTIES	8093 101 9X86	861.9286	6	30	SUBTOTAL		77,782.8224		
6	7	NSC CHARLESTON	8097 101 9W43	498.8000	6	30	PRICE ADJUSTMENT		-2,092.4666		
6	7	DOUGHTIES	8097 102 9X79	1,603.0451	6	30	TOTAL				
6	8	MARVA MAID DAIRY	8098 9X91 9X95	122.2128							
6	9	MARVA MAID DAIRY	8099 9U93 9Z07	1,900.7000							
6	10	KOTARIDES BAKING	8100 9W67	364.9500							
6	14	DOUGHTIES	8099 101 9Y56	1,760.5755							
6	14	NSC CHARLESTON	8104 102 9W41	318.4000							
6	16	DOUGHTIES	8104 101 9X88	873.9577							
6	16	MARVA MAID DAIRY	8106 9U93 9Z07	103.4560							
6	17	KOTARIDES BAKING	8107 9W67	322.2000							
6	20	MARVA MAID DAIRY	8110 9U93 9Z07	159.3560							
6	20	MARVA MAID DAIRY	8110 9X91 9Z56	143.8656							
6	21	DOUGHTIES	8106 101 9Y19	761.7118							
6	22	NSC CHARLESTON	8112 101 9W43	389.3700							
* Receipt Without Charge				# Transfer With Reimbursement							

Figure 6-16

NAVSUP P-486 - Food Service Management

CASH COLLECTION VOUCHER (DD FORM 1131)

CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NUMBER C134003		
		RECEIVING OFFICE COLLECTION VOUCHER NUMBER		
RECEIVING OFFICE	ACTIVITY (Name and location) WARDROOM MESS, NAVAL STATION DUARTE			
	RECEIVED AND FORWARDED BY (Printed name, title and signature) PAUL H. DEDERICK DISBURSING OFFICER			DATE 06/29/02
DISBURSING OFFICE	ACTIVITY (Name and location) DISBURSING OFFICE, NAVAL STATION DUARTE			
	DISBURSING OFFICER (Printed name, title and signature) R. C. FAMILY, ENS. SC, USN DISBURSING OFFICER		DISBURSING STATION SYMBOL NUMBER 18888	
PERIOD: From To				
DATE RECEIVED	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	ACCOUNTING CLASSIFICATION
06/30	WARDROOM MESS TREASURER	MEAL SOLD FOR CASH	1867.40	1781453 2241 007 41110 0 068732 3C 008101 ON2111173110
06/30	WARDROOM MESS TREASURER	SURCHARGE ON MEALS	188.25	1781453 2241 007 41110 0 068732 3C ON2111173110
TOTAL			2055.65	
DD FORM 1131, APR 57 (EF)		PREVIOUS EDITION MAY BE USED.		Form approved by Comptroller General, U.S. 24 January 1956

Figure 6-17

NAVSUP P-486 - Food Service Management

NAVSUP P-486 - Food Service Management

BILLING AND COLLECTION OF OTHER SALES ON VOUCHER FOR TRANSFER BETWEEN APPROPRIATION AND/OR FUNDS (STANDARD FORM 1080)

Standard Form 1080 Revised April 1982 Department of the Treasury 1. FORM 2-2500 1080-109				VOUCHER FOR TRANSFERS BETWEEN APPROPRIATIONS AND/OR FUNDS				VOUCHER NO. 00000045	
Department, establishment, bureau, or office receiving funds FOOD SERVICE OFFICER NAVAL STATION DUARTE								BILL NO. N21111-____-4709	
Department, establishment, bureau, or office charged FOOD SERVICE OFFICER US NAVAL HOSPITAL PORTSMOUTH VA, 23512								PAID BY	
ORDER NO.	DATE OF DELIVERY	ARTICLE OR SERVICES	QUAN-TITY	UNIT COST					
		SUBSISTENCE FOR THE MONTH OF JUNE 98							
			150	\$0.27	LB		\$40.50		
			220	\$0.45	LB		\$99.00		
			125	\$0.48	LB		\$60.00		
			130	\$0.83	LB		\$107.90		
			200	\$0.32	LB		\$64.00		
			50	\$0.98	LB		\$49.00		
			160	\$0.67	LB		\$107.20		
					TOTAL		\$527.60		
W03 PEPPERS W41 TOMATOES									
ould be sent to -									
ACCOUNTING CLASSIFICATION - Office Receiving Funds									
AA 17_1453 2241 007 41118 0 068732 2D XX_ _ _ _ ON2111173110									
CERTIFICATE OF OFFICE CHARGED									
I certify that the above articles were received and accepted or the services performed as stated and should be charged to the appropriation(s) and/or fund(s) as indicated below; or that the advance payment requested is approved and should be paid as indicated.									
_____ (Date)				_____ (Authorized administrative or certifying officer)					
CLASSIFICATION -									
17. 62 00581A35FT37 S									
Paid NSN				ned using PerForm Pro softwar					

PAA: consisting of **2 zeros** plus **4 digit julian date** (calendar year)

Last digit of fiscal year

4 digit Julian date of request (Calendar year)

Zero, followed by Service designator:
N - CONUS/OCONUS
V - EAST COAST SHIP
R - WEST COAST SHIP

73110 - CONUS
73160 - OCONUS
73170 - AFLOAT
73150 - MRE'S
73125 - CONTRACT MESS
73170 - HOSPITALS

Figure 6-18

PART E: CLOSING THE GENERAL MESS

6400 GENERAL

Upon notification of decommissioning, deactivation or extended closure, requisitions for replenishment will be adjusted for acquisition of only essential food items required for the duration of active status.

6401 IDENTIFICATION OF REQUIREMENTS

The first step to expending stocks at a general mess scheduled for closure is to determine what stocks on board must be retained to support the anticipated customer base and menu until deactivation. These should be identified and segregated if possible. All remaining stocks should then be inspected by qualified medical/veterinary personnel. Unfit items should be certified as such and surveyed in accordance with paras. 6001 and 6002. Shelf life extensions should be made as appropriate. This process should be accomplished as far in advance as three to six months if possible.

6402 EXPENDITURE OF STOCKS

1. **DISPOSING OF EXCESS STOCKS PROCEDURES.** Stocks not required, as determined in para. 6501, are candidates for expenditures in accordance with the provisions of Parts A, B, C, and D of this chapter. The suggested sequence of steps to dispose of excess stocks is as follows:

- a. Menus will be adjusted to use on hand stocks as much as possible.
- b. Attempt transfers without charge to other ships and stations in the vicinity in accordance with para. 6202.
- c. Attempt sales to Military Sealift Command Civil Service manned ships and authorized messes in accordance with paras. 6306 and 6307.
- d. Request squadron, type command, NFMT or claimant assistance for redistribution within the claimancy if necessary.
- e. Survey all material certified by medical/veterinary personnel to be unfit for consumption in accordance with paras. 6001 and 6002.
- f. Remaining food products fit for consumption should be sent to Defense Reutilization and Marketing Office (DRMO) per para 3401.

PART F: FOOD DONATION PROCEDURES

6500 GENERAL

When prescribed conditions are met and such donations are in excess and will not deplete needed stock by the general mess, food items may be donated to approved food banks or shelters.

6501 REFERENCES

The NAVSUP Itr 7040 511G/201 of 01 OCT 97 provides procedures for the donation of packaged food (canned, dehydrated, dry, and unopened chilled or frozen foods. The NAVSUPINST 4355.10, Veterinary Surveillance Inspection of Subsistence provides guidance for inspections that will be completed prior to the transfer of donated foods.

6502 DISPOSITION GUIDELINES

Naval Support Systems Command (NAVSUP) supports the donation of both perishable and semi-perishable foods by the following guidelines for disposition:

- a. All efforts have been made to transfer the food items to other U.S. Navy ships or shore galleys.
- b. All efforts have been made to transfer the food items to other U.S. Military dining facilities.
- c. Efforts to transfer excess food items must be coordinated through the Type Commanders and NFMT.
- d. VETCOM must inspect food items for wholesomeness prior to donation transfer.
- e. Food items must be transferred with a 1348-1A form to a Defense Reutilization Material Office (DRMO).
- f. All documentation must be retained by the donating Galley for audit purposes and a copy forwarded to NAVSUP Code 51.

6503 DONATION TRANSFER

The Defense Reutilization Material Office (DRMO) is responsible for distributing donations to the approved food bank or shelter. Chilled or frozen packaged foods may need to be retained by the General Mess due to non-availability of refrigerator or freezer space at DRMO locations. DRMO will be responsible for notifying the General Mess when and who will be picking up the food items in this circumstance.

**CHAPTER 7
GENERAL MESS REPORTS, INVENTORY,
AND FINANCIAL RETURNS**

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Distribution of the NAVSUP Form 1359.....	7003
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Preparation of NAVSUP Form 1359 for Trident Submarines.....	7005
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CHAPTER 7

GENERAL MESS REPORTS, INVENTORY, AND FINANCIAL RETURNS

PART A: MONTHLY REPORTS

7000 GENERAL

1. All general messes use end-use accounting procedures, whereby activities account for receipts and expenditures of food items under the subsistence appropriation. Under this authority, the general mess will submit financial returns using the General Mess Summary Document (NAVSUP Form 1359) monthly. Aboard Trident submarines, the NAVSUP Form 1359 will be prepared monthly and submitted to NAVSUP 51 at the end of each patrol period. All monetary values will be rounded to the nearest dollar, except the rates for computing allowances. Financial returns serve the following purposes:

- a. Establishes accountability;
- b. Basis for analyzing, separating, and presenting appropriation and cost accounting charges;
- c. Presents vouchers substantiating entries in the account of Food Service Officers for review by the Navy Department and the General Accounting Office;
- d. Ensures compliance with government budgetary control measures;
- e. Makes it easier to compile statistics for logistic planning in various offices, commands, or bureaus; and,
- f. Provides statistical information necessary for future ration allowances.

2. NAVSUP 51 uses the Level of Procurement (LOP) as an internal tool to gauge procurement trends. It is not used to evaluate the performance of individual Afloat or Ashore Galleys, TYCOMs, or Regions. The LOP compares the total of Galley Supply Actions (Receipts w/Charge – Transfers w/Reimbursements – Sale of Bulk Food) to the Total Allowances for each month. Individual activities are not constrained by the LOP value reflected on the NAVSUP Form 1359 in their daily operations. The following scenarios depict: (1) a situation where Galley Supply Actions are greater than allowances, and (2) a situation where Galley Supply Actions are less than allowances.

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(1)	Receipts With Charge	\$1,221,056	
	less: Transfers With Reimbursement	(1,799)	
	less: Sale of Bulk Food	<u>(13,666)</u>	
	Total Receipts – Transfers - Sales	\$1,205,591	
	Total Allowances		
	(without consideration of Under/(Over) CF)	\$1,059,767	
	<u>Total Receipts - Transfers - Sales</u>	<u>\$1,205,591</u>	= 1.14
	Total Allowances	\$1,059,767	

Note: 1.14 (ratio greater than 1) means purchases, transfers and sales were greater than allowances.

(2)	Receipts With Charge	\$1,221,056	
	less: Transfers With Reimbursement	(31,799)	
	less: Sale of Bulk Food	<u>(47,565)</u>	
	Total Receipts - Transfers - Sales	\$1,141,692	
	Total Allowances		
	(without consideration of Under/(Over) CF)	\$1,593,767	
	<u>Total Receipts - Transfers - Sales</u>	<u>\$1,141,692</u>	= .72
	Total Allowances	\$1,593,767	

Note: .72 (ratio less than 1) means purchases, transfers and sales were less than allowances

7001 GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

1. PURPOSE. The General Mess Summary Document (NAVSUP Form 1359) (Figure 7-1) is the principal monthly food service report. Essential information on the report is:

- a. Receipts with charge
- b. Rations fed
- c. Cash sales transactions
- d. Cash deposits must include voucher collection number and Disbursing Officer symbol
- e. Surveys
- f. Inventory Balance On Hand
- g. Inventory Brought Forward

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- h. Stores Consumed (NAVSUP Form 1059)
- i. Food Costs (NAVSUP Form 338)

2. SUBMISSION. The electronic copy of the NAVSUP Form 1359 will be electronically transmitted to NAVSUP 51 not later than the 5th day of the month following the end of the reporting period by Streamlined Automated Logistics Transmission System (SALTS) or other electronic means. For automated activities, the NAVSUP Form 1359 is prepared in an original and one copy. Copy 1 is provided to the Disbursing Officer. Detailed procedures are in Appendix A.

a. If due to operational necessity the NAVSUP Form 1359 cannot be submitted on or before the date required, a Naval message will be sent to NAVSUP 51 (info copy to regional type commander) that will include an explanation for the delay, and entry specifying receipt with charge amount and the command's anticipated date for submitting NAVSUP Form 1359.

b. The NAVSUP Form 1359 will be electronically transmitted to NAVSUP 51 for each month even though the general mess is temporarily closed.

c. Any undeposited sales outstanding at the end of the fiscal year (30 September) must be carried forward on a NAVSUP Form 1359 separate from NAVSUP Form 1359 being opened for the new fiscal year. This will result in the electronic submission of two General Mess Summary Documents until all collections from the prior fiscal year are reported as deposited. The General Mess Summary Document opened for the new fiscal year will show \$0 as the opening entry for undeposited sales.

3. AUDIT. The Food Service will conduct a monthly audit of the NAVSUP 1359 utilizing the audit sheet found in Appendix I or a TYCOM Approved Audit Sheet.

7002 PREPARATION OF THE NAVSUP FORM 1359

1. HEADING AND ACCOUNTING CLASSIFICATION SECTIONS. Disbursing officers are required to submit their financial reports on the first workday of each month. They use the "Certification" section of the NAVSUP Form 1359 to substantiate any deposits made by the Food Service Officer during the previous month. Food Service Officers will complete the "Heading" and "Accounting Classification" sections of the NAVSUP Form 1359 as follows:

- a. Heading

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
ACTIVITY	Enter name of activity.
PERIOD	Enter the beginning and ending dates the general mess operated.
DAYS OPERATED	Enter the number of days the general mess was in operation.
DAYS IN PORT	Enter the total number of days in port (afloat units only).
UIC	Enter the unit identification code (without alphabetic prefix).

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TEMPORARY CLOSURE	Activity will enter a (Y) if it is a temporary closure or an (N) if it is not a temporary closure.
CORRECTED REPORT	Activity will enter a (Y) to indicate a corrected report or an (N) if it is an original.
MERGED RETURN	Activity will enter a (Y) merging monthly accounting periods or an (N) if it is not merging reports. If merging reports NAVSUP approval must be given.
FINAL RETURN	Enter a (Y) only when decommissioning, permanent closure, or galley consolidation.

b. Accounting Classification (Figure 7-2)

(1) SALES:

APPROP: Enter the last digit of the fiscal year of the report between 17 and 1453.

SUBHEAD 2241 (Ensure preprinted form is correct or make pen and ink correction.)

OBJ CLASS If sales are made while overseas, use 532.

BCN 41118

SUBALLOT 0

AAA 068732

TRANS TYPE 3C

PAA 00 Plus 4 Position Julian Date

COST CODE 12 digits consisting of 0 plus 1 digit service designator R-Pacific Operating units, V-Atlantic Fleet Operating units, N-CONUS/OCONUS Ashore units plus UIC of the activity plus 73110 - subsistence provisions CONUS, 73160 - subsistence provisions OCONUS, 73170 - subsistence provisions AFLOAT, and 73150 - operational rations (MREs, etc.).

COUNTRY CODE (See Note 1 if sales are made while overseas.)

AMOUNT Enter the total dollar value of collections during the month that represent meal and food sales for the month. Do not include surcharges collected in this block.

(2) SURCHARGES O&MN:

(a) General messes with manual recordskeeping systems using printed NAVSUP Form 1359 must, with ballpoint pen, complete all fields as specified. Proper O&M,N accounting citation must be obtained from major claimant/type commander or local comptroller.

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(b) General messes using NAVSUP Form 1359 prepared by FSM must update SURCHARGES O&M,N line accounting classification fields in FSM tables. Proper O&M,N accounting citation must be obtained from major claimant/type commander or local comptroller.

(3) TOTAL: Total amount of sales plus surcharges.

Note 1: COUNTRY CODE AND SOURCE CODE REQUIREMENTS. The sale of meals to foreign national personnel overseas (including surcharges and flight meals) effect the international balance of payments. Navy general messes located at overseas shore installations and United States ships homeported in foreign countries selling meals or food items must include a country code (Navy Comptroller Manual, para 027002) and a collection source code (Navy Comptroller Manual, para 027004) when reporting sales on the NAVSUP Form 1359. Source Code 20 will be used for receipts from sales to U.S. personnel. Source Code 37 will be used for receipts from sales to foreign national personnel. The following example is provided to show sales made by a Navy general mess in Italy:

- a. Sales to United States personnel and dependents
 - (1) Country code: IT (Italy)
 - (2) Source code: 20
- b. Sales to foreign national personnel (Including those attached to a NATO command)
 - (1) Country code: IT (Italy)
 - (2) Source code: 37
- c. Sales to authorized private messes
 - (1) Country code: US (United States)
 - (2) Source code: none

The country code will be inserted beside the "Country code" caption on the left side above the line bearing the "Accounting Classification" caption on the NAVSUP Form 1359. The source code will be entered on the left of the preprinted "7" in the "Obj. class." column.

Note 2: For automated activities, all information will be entered automatically by FSM during processing of the NAVSUP Form 1359.

2. CERTIFICATION SECTION.

a. After the Food Service Officer has completed the "Heading" and "Accounting Classification" sections, the NAVSUP Form 1359 will be presented to the Disbursing Officer:

- (1) Concurrent with or after the last deposit made during the report period;
- (2) On or before the last day of the month;
- (3) If the general mess returns are submitted on the relief of the Food Service Officer or Commanding Officer aboard ships without a Supply Corps Officer; and
- (4) Each time cash is deposited with a different Disbursing Officer.

b. Disbursing Officers will complete the "Certification" section ensuring (Figure 7-2):

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(1) The date of deposit is within the "Period" in the "Heading,"

(2) The total amount of cash received agrees with the total of "Sales" and "Surcharges" reported in the "Accounting Classification" section, and with cash deposited with the disbursing officer in the cash statement section.

(3) Collection voucher number, Disbursing Officer Symbol, standard document number (FSM automatically generates) and period of accountability are completed.

3. RATION BREAKDOWN AND CASH STATEMENT SECTIONS.

a. RATION BREAKDOWN

(1) Ration Breakdown Ashore. Enter the total rations fed by category and rations sold for cash extracted from the Recapitulation of Meal Record (NAVSUP Form 1292) in accordance with para 2305 (Figure 7-3). Gains due to rounding of the NAVSUP Form 1292 will be added to the Navy regular block.

(2) Ration Breakdown Afloat. Rations credited each day are determined on whether the ship is at sea or in port in accordance with para 2403. Determining the ration breakdown for afloat units is done in reverse order using the NAVSUP Form 338 as follows (Figure 7-4):

<u>Data Block and Caption</u>	<u>Instructions for 1359 Entry</u>
Code 17	Enter the cumulative total at the end of the month from column (13) extracted from the NAVSUP Form 338.
Code 2	Enter the cumulative total at the end of the month from column (6) extracted from the NAVSUP Form 338.
Codes 3-15	Enter the total number of rations fed for the month obtained from local records or Certification forms prepared by the Food Service Officer for all categories listed in these blocks.
Code 16	Enter the sum of all rations listed in blocks 2-15.
Code 1	Enter the difference between "Total Other Personnel" block 16 and "Grand Total" block 17.

NOTE ON RATION BREAKDOWN: Ensure all rations annotated with a "1" have a certification prepared and forward to NAVSUP 51. Ensure rations fed caption does not exceed rations allowed caption.

b. CASH STATEMENT

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Undeposited Bal Fwd	Enter the value from the undeposited sales line of the previous monthly NAVSUP Form 1359. The data on this line represents all cash on hand and/or uncollected bills representing cash in the Food Service Officer's accountability on the first day of the report period (Figure 7-5).

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Sale of Meals	Enter the value of all meals sold, collected or uncollected, for the current month, excluding surcharges, extracted from the Cash Meal Payment Book (DD Form 1544) and the Sale of General Mess Meals (NAVSUP Form 1046).
Bulk Sales	Enter the total value of food items sold from the general mess for the report period. This value is extracted from the billing documents to private messes and DD Form 1149 billing documents for transfers with reimbursement or other sales (Figure 7-6).
Surcharges	Enter the total value of surcharges collected or uncollected for meals sold from the general mess extracted from the Cash Meal Payment Book (DD Form 1544) and the Sale of General Mess Meals (NAVSUP Form 1046) (Figure 7-7).
Cash Deposited With D.O.	Enter the total value of deposits made with the Disbursing Officer during the report period extracted from the Cash Receipt Book (NAVSUP Form 470). This value must agree with the value contained in the "Certification" block of the NAVSUP Form 1359 (Figure 7-8).
Other Sales of Meals	<p>Enter the total value of other sales of meals for which cash was not collected. This will include payment by voucher transfer between accounting classifications, cash overages/shortages and differences in rounding. Document will be maintained by the FSO and provided to NAVSUP 51 upon request. Examples of entries on this line which will be included in the comment section of the NAVSUP Form 1359 include:</p> <ul style="list-style-type: none">a. Cash overages and shortages (including thefts) \$5 or less generated during the month,b. Cash overages/shortages exceeding \$5 during the month will be reported as undeposited sales on NAVSUP Form 1359. This amount must be maintained as Undeposited Sales until approved by NAVSUP, then moved to Other Sales of Meals.c. Differences due to rounding to the nearest dollar when preparing the cash statement.d. Total value of bulk sales for which payment has been reported to a Disbursing Officer on other documents, such as Voucher for Transfers Between Appropriations and/or Funds (Standard Form 1080), Voucher for Cash Collection (DD Form 1131), Public Voucher for Purchases and Services other than personal (Standard Form 1030), or other forms that serve the same purpose. These documents substantiate reimbursable collections and will be forwarded to NAVSUP.

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e. Surcharge values transferred to appropriation, Operation and Maintenance, Navy, with copy of the transfer document attached (for appropriation only). When the Other Sale of Meal Line is used, supporting documentation as provided to the Disbursing Officer allowing for the reimbursable collections, must also be provided to NAVSUP. If supporting documentation is not provided to support posting to the Other Sale of Meal Line, corrected reports will be required. Activities will no longer be authorized to request a reversal of charges. It is suggested the Food Service Officer and the Lead Culinary Specialist review the monthly summary document to ensure charges are properly identified.

Undeposited Sales

Enter the total of the following equation: Undeposited balance forward + sale of meals + bulk sales + surcharges – cash deposited with D.O. – other sales of meals. Data in this line represents all cash on hand or uncollected cash and/or vouchers representing cash in the Food Service Officer's accountability on the last day of the report period. This amount will be reported as undeposited balance brought forward on the next month's NAVSUP Form 1359 (Figure 7-9).

4. RECEIPTS SECTION.

Inventory

Balance Brought Forward

Enter the total dollar value of the inventory at the beginning of the monthly accounting period. It will agree with the "Inventory Balance on Hand" caption on the NAVSUP Form 1359 submitted for the previous monthly accounting period and the opening inventory on the "Receipts" section of the NAVSUP Form 367 rounded to the nearest whole dollar (Figure 7-10). Trident submarines will report the value of food items transferred between the blue and gold crews under this caption, supported by a Requisition and Invoice/Shipping Document (DD Form 1149) indicating the money value only (see para 7103-3).

Receipts with Charge

Enter the total dollar value of all receipts with charge (receipts from stock points, Prime Vendor, ships store, CLF ships, and other government agencies). This figure will agree with all receipts posted on the "Receipts" section of the NAVSUP Form 367 for all receipts not indicated with a "w/o" in the left hand margin. This value will also equal the total of all receipts in the Receipts with Charge File.

Receipts without Charge

Enter the total dollar value of all receipts without charge (other end users). This figure will equal the receipts posted on the "Receipts" section of the NAVSUP Form 367 for all

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receipts with a "w/o" indicated in the left hand margin (Figure 7-11). This value will also equal the total of all receipts in the Receipts without Charge File.

Total Enter the sum of the values of "Inventory Balance Brought Forward" + "Receipt with Charge" + "Receipts without Charge."

5. EXPENDITURES SECTION.

Food Cost Enter the total dollar value of food items, at the lesser value, between the fixed and the last receipt price. This will be equal to column 17 of the MESS CONTROL RECORD (NAVSUP Form 338) and RECORDS OF EXPENDITURES (NAVSUP Form 367).

Surveys Enter the total dollar value of all Surveys (DD 200), at last receipt price, as reported in the "Expenditure" section of the NAVSUP Form 367 (Figure 7-12).

Loss Without Survey Enter the total dollar value of all Loss Without Survey (NS 1334), at last receipt price, as reported in the "Expenditure" section of the NAVSUP Form 367 (Figure 7-12).

Bulk Sales Enter the total dollar value, at last receipt price, of the sale of bulk food items. This value will agree with the sale of bulk food items in the "Expenditure" section of the NAVSUP Form 367 (Figure 7-13).

Transfers with Reimbursement Enter the total dollar value, at last receipt price, of food items turned into stock points or CLF ships. This value will agree with the value of all transfers in the Transfers with Reimbursement File and the value of all transfers to stock points or CLF ships as reported in the "Expenditure" section of the NAVSUP Form 367 (Figure 7-14).

Transfers w/o Reimbursement Enter the total value, at last receipt price, of food items transferred to other end users. This value will agree with the value of all transfers in the Transfers without Reimbursement File and the value of all transfers to other end users as reported in the "Expenditure" section of the NAVSUP Form 367 (Figure 7-15).

Inventory Balance on Hand Enter the total dollar value, at last receipt price, of the ending inventory as of the last day of the monthly accounting period. This value will agree with the "Inventory" entry in the "Expenditure" section of the NAVSUP Form 367 rounded to the nearest dollar. TRIDENT submarines will post the money value of transfers of inventories between blue and gold crews under this caption which will agree with the DD Form 1149 money value only required by para 7103-3.

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Price Adjustment Enter the value, plus or minus the amount that is required to make the total expenditures equal to the total receipts. This value may not agree with the price adjustment caption on the NAVSUP Form 367 due to rounding to the nearest dollar (Figure 7-16).

Total Enter the sum of the values of "Stores Consumed" + "Survey" + "Loss without Survey" + "Bulk Sales" + "Transfers with Reimbursement" + "Transfers without Reimbursement" + "Inventory Balance on Hand" + "Price Adjustment" (Figure 7-16).

6. RATIONS ALLOWED STATEMENT.

Rations Allowed (Figure 7-17)

Navy Rations Allowed (Enlisted) Enter the total rations allowed for the monthly accounting period as reported by the daily muster reports from the executive/personnel officer. Navy enlisted rations allowed equals total Navy enlisted on board minus personnel on COMRATS/BAS, TAD/TDY, leave, in hospital and unauthorized leave.

Other Rations Allowed Enter all other personnel (including rations sold for cash) entitled to be fed. When only cash sales are involved, the number of other personnel allowed will always be equal to the number of other rations fed. These activities will report, on the NAVSUP Form 1359, the value of meals sold for cash.

Total Enter the sum of "Navy (enlisted)" + "Total Other Personnel."

7. ALLOWANCES.

(Note: Do not round the rate; round the value statement to the nearest whole dollar).

Basic Allowance (Figure 7-18)

Rations Enter the "Grand Total" figure from the "Rations Fed" column of the Ration Breakdown section.

Rate Enter the Basic Daily Food Allowance as described in NAVSUPNOTE 7330 series (do not round this value).

Value "Rations" x "Rate" (rounded to the nearest whole dollar).

Special/Supplemental Allowances Enter, as appropriate, for each type of special/supplemental allowance to which entitled as described in NAVSUPNOTE series, the number of rations, rate and value as described in the Basic Allowance section. (Do not round the rate; round the value to the nearest whole dollar).

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Total Allowance	Enter the sum of the "Basic Allowance" value + all "Special/Supplemental Allowance" values + value of Under/(Over) Issue CF.
Food Cost	Enter the total dollar value of food items, at the lesser value, between the fixed price and the most recent last receipt price (FSM will do this automatically), consumed in the general mess. This entry will come from the Issues to the General Mess column on the "Expenditure" section of the NAVSUP Form 367 at the end of the accounting period.
Under/(Over) Issue	Enter the difference between "Food Cost" and "Total Allowance." "Over" or "Under" will be circled as appropriate. If "Food Cost" is greater than "Total Allowance," an over issue exists. If "Stores Consumed" is less than "Total Allowance," an under issue exists (see subpara 12).
% Under/(Over) Issue	Equals "Under/(Over) Issue divided by "Total Allowance" (see subpara 12).
Advanced Foods	Total value of advanced foods consumed by the general mess extended at the lesser value between the fixed price and the most current last receipt price.
Stores Consumed	Enter the total dollar value of food items, at the lesser value, between the fixed price and the most recent last receipt price (FSM will do this automatically), consumed in the general mess. This entry will come from the summary of issues to the general mess at the end of the monthly accounting period (para 7202) NAVSUP Form 1059 (Figure 7-32).
Advanced Foods Equals % of Stores Consumed	Total value of advanced foods divided by stores consumed. This figure will tell you the percentage of advanced foods used in the general mess for the accounting period.
Difference between food cost stores consumed %	Stores consumed minus food cost = (X), (X) divided by and food cost = percentage. NOTE: Any difference in excess of 2% is an indication of errors in receipt posting and should be investigated by the FSO/LCS.
8. LEVEL OF PROCUREMENT.	
Receipts With Charge	Enter the "Receipts With Charge" value from the "Receipts" Section.
Less Transfers w/ Reimbursement	Enter the "Transfers w/Reimbursement" from the "Expenditures" Section.
Less Bulk Sales	Enter the "Bulk Sales" from the "Expenditures" Section.
Total Receipts less Transfers	Enter the sum of the values of "Receipts with Charge" – "Transfers w/Reimbursement" - "Bulk Sales."

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Total Allowances less Under/ (Over) CF	Enter the sum of values of "Total Allowances"- "Under/ (Over) CF"
Ratio	Equals "Total Receipts less Transfers" divided by "Total Allowances less Under/(Over) CF."

9. LAST FULL PHYSICAL INVENTORY.

Date	Enter the "Date" of last full physical inventory taken.
Number of Days Since	Enter the "Number of Days Since" last full physical inventory was taken.
Inventory Accuracy Rate	Enter the percentage of "Inventory Accuracy" at the time of the last full physical inventory taken. (This must be the "Inventory Accuracy Rate" prior to completing any Inventory Adjustments).

10. SIGNATURES & COMMENTS SECTION.

Comments	Enter any comments such as country of foreign personnel fed, temporary closures, decom. dates, etc.
Reviewed by Leading CS	Signature of Leading CS.
Executive/Personnel Officer/ Regional Food Service Director	Signature and date of individual certifying the rations allowed figures.
Certified by (Signature) and Date	Signature, Rank, Title and date of Food Service Officer certifying accuracy of form.

11. OVER AND UNDER ISSUES FOR GENERAL MESSSES. The amount of over or under issue reported by each galley is reviewed by NAVSUP on a continuing basis. When a trend (either over or under issue) is identified, NAVSUP consults with the TYCOM to determine the cause and provides assistance. General Messes are allowed to accumulate over or under issues in any amount during the first eleven months of the fiscal year and will carry forward 100% of the value of the over or under issue to the next month, except:

- a. General messes are not authorized to be over issue at the end of the fiscal year.
- b. Upon the disestablishment of the General Mess.
- c. Upon relief of the Food Service Officer.
- d. General Messes operating on a patrol cycle (blue or gold) may accumulate over or under issue in any amount during patrol and carry forward 100% of the value of the over or under issue into the next month during the patrol cycle. They are not authorized to be over issue at the end of the fiscal year.
- e. General Messes not operating under a continuing Unit Identification Code (UIC) may accumulate over or under issue in any amount during their deployment period and can forward 100% of the value of the over or under issue into the next month during the deployment period. They are not authorized to be over issue at the close of the deployment period.

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f. Reporting Over Issue. If a general mess is over issue under the conditions listed in para 11a – 11e above, a copy of the NAVSUP Forms 338, 1359, 367 and 1059 (Stores Consumed) for the month, a copy of the smooth ending inventory, and a letter of explanation must be submitted to NAVSUP 51 via TYCOM.

12. OVER AND UNDER ISSUES FOR REGIONAL FOOD SERVICE OPERATIONS (RFSOs). Galleys operating within a Regional Food Service Operation (RFSO) are evaluated as a group, rather than as individual galleys. The amount of over or under issue reported by each RFSO as a group is reviewed by NAVSUP on a continuing basis. When a significant trend (either over or under issue) is identified, NAVSUP consults with the RFSO to determine the cause and provide assistance. RFSOs are allowed to accumulate over or under issues in any amount during the first eleven months of the fiscal year and will carry forward 100% of the value of the over or under issue to the next month except:

a. RFSOs are not authorized to be over issue at the end of the fiscal year or upon disestablishment of the region.

b. RFSOs are not authorized to be over issue upon the relief of the accountable Food Service Officer.

c. Reporting Over Issue. If a RFSO is over issue under the conditions listed in paragraph 12a and 12b, a copy of the NAVSUP Forms 338, 1359, 1059 (Stores Consumed) and 367 for the month, a copy of the smooth ending inventory, and letter of explanation must be submitted to NAVSUP 51.

13. BRINGING FORWARD OVER AND UNDER ISSUES.

a. Over/under issue values will be carried forward to the next month directly as allowance to the "Monetary Allowance" column on NAVSUP Form 338.

b. Over/under issue values carried forward will be reported on the next month's NAVSUP Form 1359 in the "Allowances" section.

c. Over/under issue values will be carried forward respectively as negative/positive allowance values on NAVSUP Forms 338 and 1359.

d. Over/under issue values will be labeled respectively "Over Issue Carried Forward/Under Issue Carried Forward" on NAVSUP Forms 338 and 1359.

e. Over/under issue will not be carried forward from the last month of the Fiscal Year.

7003 DISTRIBUTION OF THE NAVSUP FORM 1359

Distribution of the General Mess Summary Document (NAVSUP Form 1359) is as follows:

a. Original - Hard copy retained by the Food Service Officer and placed with the retained returns,

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- b. Copy 1 - Provided to the Disbursing Officer.

When deposits are made retain the original document signed by the Disbursing Officer.

For automated activities, an electronic copy is forwarded to NAVSUP 51. The NAVSUP Form 1359 is transmitted to NAVSUP via SALTS to COMNAVSUPSYSCOM FSM RETURNS (VSS) or other expeditious electronic means such as E-mail to FSMRENAVSUPHQ@navy.mil. Manual activities will mail NAVSUP 1359 to Naval Supply Systems Command (NAVSUP 51), 5450 Carlisle Pike, PO Box 2050, Mechanicsburg, PA 17055-0791. See P-476 for current telephone numbers.

7004 NONAVAILABILITY OF DISBURSING OFFICER

When, because of non-availability of a Disbursing Officer (i.e., ARS's, MCM's, MHC's, and Submarines), funds in the custody of the Food Service Officer will be deposited with any government Disbursing Officer (e.g. other services finance officers, other ship's Disbursing Officers, etc.). If funds cannot be deposited in accordance with paragraph 2202.3, deposit funds at the first available opportunity.

7005 PREPARATION OF NAVSUP FORM 1359 FOR TRIDENT SUBMARINES

Cash collection, deposit, and preparation of the General Mess Summary Document (NAVSUP Form 1359) for the sale of meals aboard Trident submarines will be prepared on a monthly basis rather than on a patrol basis (see para 7000.1). Collection for sale of meals may be made by pay record checkage in accordance with the Navy Pay and Personnel Procedures Manual, para 30122 (Table 3-1-7), if desired. If a patrol of a Trident submarine extends into a new fiscal year, a separate NAVSUP Form 1359 will be electronically transmitted for that part of the patrol which occurred in each fiscal year.

7006 PROCEDURES FOR SUBMITTING CORRECTED NAVSUP FORM 1359

1. GENERAL. As the result of discovered errors or omissions, submission of a corrected General Mess Summary Document will be necessary. Any errors in undeposited sales at the beginning or end of a month/patrol cycle will effect preceding/subsequent submittals.

2. PROCEDURES WHEN SUBMITTING A MANUAL CORRECTED REPORT.

- a. All entries which reflect corrected figures, will be annotated with one asterisk (*) on the original and copy (Figure 7-20).

- b. Two asterisks (**) will be placed next to figures on the original and copy for which supporting documentation/certification were not previously submitted, but are now included.

- c. Errors in the Disbursing Officer's certification section require that the section be filled out completely and signed by the Disbursing Officer. If there are no errors in this section, it will be completed in its entirety with the exception of the signature block. The word "SIGNED" will be entered in place of the Disbursing Officer's signature and initialed by the Food Service Officer.

- d. Each corrected NAVSUP Form 1359 that is retained in the accountability file will be annotated with a "Y" in the "CORRECTED REPORT?" field along with the corrected report number. The corrected reports for the month/patrol cycle will be numbered consecutively.

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e. The Food Service Officer will sign and insert the typed name, rank and current date after all sections of the NAVSUP Form 1359 have been completed and proper documentation attached to the original and copy.

3. PROCEDURES WHEN SUBMITTING AN AUTOMATED CORRECTED REPORT. Each time a change is made within the FSM system that effects the 1359 you must reprint a new 1359. Reprinting the 1359 will overwrite the 1359 that is in the Automated Data Transfer Function of FSM. The newly reprinted 1359 should be the one that is re-transmitted to NAVSUP.

When corrections have been made to previous month's data that required restoring diskettes to permit access to that information, you must reprint the appropriate reports then re-closeout the accounting period. From there begin re-posting the current accounting period from the beginning. If the error is not found for several months inform NAVSUP for assistance in determining the decision to re-post.

When corrections are made to data that is not being carried forward such as incorrect Line of Accounting or the wrong Disbursing Officers Symbol used, re-closing out and re-posting current accounting periods is not necessary.

Corrected reports must be sent via SALTS to COMNAVSUPSYSCOM FSM RETURNS (VSS) or E-mail at FSMRENAVSUPHQ@navy.mil. Supporting documents that were not previously submitted but are now being included will have to be sent via mail, email, or facsimile.

NOTE: It is recommended that FSM users print the NAVSUP Form 1359 prior to posting any records each month to verify all carry forward values were carried forward correctly.

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GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

PR480001 TIME-09-01		*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***										DATE: 01 JULY 1998			
READING COMMANDING OFFICER NAVAL STATION DUARTE		PERIOD 1 JUN 1998 THRU 30 JUN 1998				DAYS OPER 30		DAYS IN PORT 30		UIC 21111		MERGED RETURN? N		FINAL RETURN? N	
***** RATIONS ALLOWED STATEMENT *****															
Navy Rations Allowed		18,954													
Other Rations Allowed		16,480													
TOTAL RATIONS ALLOWED		35,434													
RATION BREAKDOWN															
Type	Code	Rations Fed													
Navy Regular	1	1522													
Ration for Cash	2	1258													
Navy Reserve	3	20													
Navy ROTC 1/	4														
Naval Academy 1/	5														
Marine Regular	6	307													
Marine Reserve	7														
Army Regular	8	86													
Army Reserve	9														
Army Nat Guard	10A														
AF Nat Guard	10B														
Air Force Regular	11														
Coast Guard 1/	12														
Foreign 1/	13														
Miscellaneous 1/	14	58													
TARS 1/	15	6													
Total Other Pers 2/	16	1,735													
Grand Total 3/	17	3,257													
1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1.															
2/ Codes 2 through 15.															
3/ Codes 1 and 16.															
***** CASH STATEMENT *****															
UNDEPOSITED BAL FWD		\$ 2,456													
SALE OF MEALS		+ 7,737													
BULK SALES		+ 380													
SURCHARGES		+ 40													
CASH DEPOSITED WITH D.O.		- 2,056													
OTHER SALES OF MEALS		- 0													
UNDEPOSITED SALES		\$ 8,157													
***** CERTIFICATION *****															
DISBURSING OFFICER		COLLECTION		DO											
(SIGNATURE) (DATE)		VOUCHER #		SYMBOL		DATE									
R. C. Family 07/01/98		C134003		18888		06/30/98									
STANDARD DOC. NO. N2111198MD00007															
CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:															
SIGNATURES/COMMENTS															
COMMENTS (Hand Written Note):															
The figures contained in the 'RATIONS ALLOWED' column are correct to the best of my knowledge and belief.															
EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE)															
R. S. BART 01 JULY 1998															
REVIEWED BY LEADING MS (SIGNATURE)															
I CERTIFY that the above information is correct to the best of my knowledge and belief.															
CERTIFIED BY (SIGNATURE) (RANK AND TITLE) (DATE)															
W. E. ELLIS LTJG FSO 01 JULY 1998															

Last digit of current fiscal year.

Figure 7-1

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RECORDING DATA ON THE CERTIFICATION AND ACCOUNTING CLASSIFICATION SECTIONS TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

Cash deposited with the Disbursing Officer must equal the certification section of the NAVSUP Form 1359 and the total dollar value deposited as recorded on the NAVSUP Form 470

The sum of the values in the accounting classification section must equal the amount in the certification section.

CASH RECEIPT BOOK
SHIP'S OR COMMISSARY STORE/
ENLISTED DINING FACILITY

DATE	AMOUNT IN WORDS		AMOUNT IN FIGURES
	Dollars	Cents	
2 Jun 98	Two hundred seventy seven	and no/100	277 90
5 Jun 98	Two hundred thirty and	00/100	230 01
9 Jun 98	Two hundred sixteen	and forty one/100	216 41
12 Jun 98	Two hundred ninety seven	and fifty/100	297 50
16 Jun 98	One hundred ninety nine	and sixty four/100	199 64
19 Jun 98	Three hundred thirty four	and twenty and/100	334 20
23 Jun 98	Two hundred twenty	and twenty/100	220 20
26 Jun 98	Three hundred three	and seventy two/100	303 72
			9055 65

NAVSUP FORM 470

ORDER / (OVER) ISSUE				ACCOUNTING CLASSIFICATION										AMOUNT
COUNTRY CODE	APPROX	SUB HEAD	OBJ CLASS	BCN	ALLOT	AAA	TYPE	PER	COST	CONF	AMOUNT			
SALES	17	1453	2241	007	41118	0	068732	3C	008181	0N2111973110	1867.40			
SURCHARGES O&M	17	1804	2241	000	41118	0	068732	2D		0N0010973110	186.25			
TOTAL											\$ 2053.65			

DISBURSING OFFICER (SIGNATURE) (DATE)				COLLECTION VOUCHER #		DO SYMBOL		DATE	
R.C. FAMILY ENS <i>R.C. Family</i>				07/01/98		C134003		18888 06/30/98	
STANDARD DOC. NO. 1111198ND0007									
CERTIFICATION: I certify that I have received cash in the amount of \$ 2,053.65, representing deposits described above, which will be included in my statement of accountability for the period of:									
SIGNATURES/COMMENTS COMMENTS (Hand Written Note): The figures contained in the 'RATIONS ALLOWED' column are correct to the best of my knowledge and belief. EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE) <i>R.S. BART</i> R. S. BART 01 JULY 1998					NAVSUP FORM 1359 C. A. CLINTON NSC LMS I CERTIFY that the above information is correct to the best of my knowledge and belief. CERTIFIED BY (SIGNATURE) (RANK AND TITLE) (DATE) <i>W.B. Ellis</i> W. B. ELLIS LTJG PSC 01 JULY 1998				

Figure 7-2

NAVSUP P-486 - Food Service Management

RECORDING RATIIONS FED AT ASHORE ACTIVITIES TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

FB4A00001 TIME: 09:01
 HEADING COMMANDING OFFICER'S NAVAL STATION

NAVSUP FORM 1359

RATIONS ALLOWED STATEMENT

Navy Rations Allowed	18,954
Other Rations Allowed	16,480
TOTAL RATIIONS ALLOWED	35,434

RATION BREAKDOWN

Type	Code	Rations Fed
Navy Regular	1	1522
Ration for Cash	2	1258
Navy Reserve	3	20
Navy ROTC 1/	4	
Naval Academy 1/	5	
Marine Regular	6	307
Marine Reserve	7	
Army Regular	8	86
Army Reserve	9	
Army Nat Guard	10A	
AF Nat Guard	10F	
Air Force Regular	11	
Coast Guard 1/	12	
Foreign 1/	13	
Miscellaneous 1/	14	58
TARS 1/	15	6
Total Other Pers 2/	16	1,735
Grand Total 3/	17	3,257

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

CASH STATEMENT

UNDEPOSITED BAL FWD	\$ 2,056
SALE OF MEALS	+ 7,737
BULK SALES	+ 38
SURCHARGES	+ 10
CASH DEPOSITED WITH D.O.	- 2,056
OTHER SALES OF MEALS	- 0
UNDEPOSITED SALES	\$ 8,197

CERTIFICATION

DISBURSING OFFICER (SIGNATURE) (DATE)	COLLECTION (VOUCHER #)	DO (SYMBOL)	DATE
<i>R.C. Family</i>	C134003	18888	06/30/98

STANDARD DOC. NO. N2A1118MD00007

CERTIFICATION: amount of \$ 2,257 above, which was for the period

"Total Credit" equals "Grand Total"

Cash in the sites described of accountability

NAVSUP FORM 1292

RECAPITULATION OF MEAL RECORD (NAVSUP FORM 1292) *** DATE: 01JUL98 PAGE: 1

GENERAL MESS	PERIOD OR DATE 06/01/98 - 06/30/98			
	BREAKFAST	LUNCH	DINNER	NIGHT/OTHER
99 OR 100 TO 1000	1380	2586	449	81
UNDER / (OVER)	48	27		
TOTAL ALLOWANCES	61	581	98	57
FOOD COST (338) (UNDER) / (OVER)		101	72	42
% (UNDER) / (OVER) COUNTRY				
SAVINGS				
6	6	6		
1495	3301	625	180	
708	1856	878	46	
2203	5167	1503	226	
12	126	12		
2215	5293	1515	226	
443.00	2780	606.00	90.40	
				TOTAL CREDIT
				3256.60

STATION AUDIT BOARD

The undersigned certify the above to be, for the period specified, an accurate recapitulation of general mess meals receipted for.

SIGNATURE AND RANK, RATE, OR GRADE
E.M. Jones
 E.M. JONES

SIGNATURE AND RANK, RATE, OR GRADE
S.A. Buntal, MSC
 S.A. BUNTAL, MSC

SIGNATURE AND RANK, RATE, OR GRADE
M.A. Ellis
 M.A. ELLIS, ENS

S/N 0108-LF-501-2920 * U.S. G.P.O. 1983-605-010-8619

Figure 7-3

NAVSUP P-486 - Food Service Management

RECORDING RATIONS FED FOR AFLOAT ACTIVITIES TO THE
GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

FB4A00001 TIME: 09-01
HEADING COMMANDING OFFICER
NAVAL STATION DUARTE

RATIONS ALLOWED STATEMENT

Navy Rations Allowed	18,954
Other Rations Allowed	16,480
TOTAL RATIONS ALLOWED	35,434

RATION BREAKDOWN

Type	Code	Rations
Navy Regular	1	1522
Ration for Cash	2	1258
Navy Reserve	3	20
Navy ROTC 1/	4	
Naval Academy 1/	5	
Marine Regular	6	307
Marine Reserve	7	
Army Regular	8	86
Army Reserve	9	
Army Nat Guard	10A	
AF Nat Guard	10B	
Air Force Regular	11	
Coast Guard 1/	12	
Foreign 1/	13	
Miscellaneous 1/	14	58
TARS 1/	15	6
Total Other Pers 2/	16	1,735
Grand Total 3/	17	3,257

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

CASH STATEMENT

UNDEPOSITED BAL FWD	\$ 2,056
SALE OF MEALS	+ 7,737
BULK SALES	+ 380
SURCHARGES	+ 40
CASH DEPOSITED WITH D.O.	- 2,056
OTHER SALES OF MEALS	- 0
UNDEPOSITED SALES	\$ 8,157

CERTIFICATION

DISBURSING OFFICER (SIGNATURE) (DATE)	COLLECTION VOUCHER #	DO SYMBOL	DATE
R.C. FAMILY ENS 07/01/98 <i>R.C. Family</i>	C134003	18888	06/30/98

STANDARD DOC. NO. N211198MD00007

CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:

"Navy Regular" section equals code (17) minus code (16).

The sum of all rations sold for cash or credit as recorded on the DD Form 1544 and NAVSUP 1046 Afloat.

RATIONS CREDIT		M O	
RIK/CASH SALES	CUMULATIVE	DAILY	ALL
TOTAL (13)	2499		
	2608		
	2733		
	2856		
	2965		
	3059		
	3267		

Code(13) cumulative total at the end of the month.

Figure 7-4

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "CASH STATEMENT" SECTION (UNDEPOSITED SALES BEGINNING OF THE MONTH) TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

Previous Monthly NAVSUP FORM 1359

NAVSUP FORM 1359 (Previous Monthly)

HEADING: TIME: 05-01, COMMANDING OFFICER: NAVAL STATION QUARTER

RATIONS ALLOWED STATEMENT

Navy Rations Allowed	16,532
Other Rations Allowed	6,972
TOTAL RATIONS ALLOWED	23,504

CASH STATEMENT

UNDEPOSITED BAL FWD	2,999
SALE OF MEALS	1,636
BULK SALES	164
SURCHARGES	255
CASH DEPOSITED WITH D.O.	2,999
OTHER SALES OF MEALS	1
UNDEPOSITED SALES	\$ 2,056

CERTIFICATION: I certify that I have received cash in the amount of \$ 2,056 representing deposits described above, which will be included in my statement of accountability for the period of:

Current Monthly NAVSUP FORM 1359

HEADING: TIME: 07-01, COMMANDING OFFICER: NAVAL STATION QUARTER

PERIOD: 1 JUN 1998 THRU 30 JUN 1998

RATIONS ALLOWED STATEMENT

Navy Rations Allowed	10,954
Other Rations Allowed	16,480
TOTAL RATIONS ALLOWED	27,434

RATION BREAKDOWN

Type	Code	Rations Fed
Navy Regular	1	1522
Ration for Cash	2	1258
Navy Reserve	3	20
Navy ROTC 1/	4	
Navy Academy 1/	5	
Marine Regular	6	307
Marine Reserve	7	
Army Regular	8	86
Army Reserve	9	
Army Nat Guard	10A	
AF Nat Guard	10B	
Air Force Regular	11	
Coast Guard 1/	12	
Foreign 1/	13	
Miscellaneous 1/	14	58
TAMS 1/	15	6
Total Other Pers 2/	16	1,735
Grand Total 3/	17	3,257

CASH STATEMENT

UNDEPOSITED BAL FWD	2,056
SALE OF MEALS	7,737
BULK SALES	380
SURCHARGES	40
CASH DEPOSITED WITH D.O.	2,056
OTHER SALES OF MEALS	0
UNDEPOSITED SALES	\$ 8,157

CERTIFICATION: I certify that I have received cash in the amount of \$ 2,056 representing deposits described above, which will be included in my statement of accountability for the period of:

*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***

DATE: 01 JULY 1998

PERIOD: 1 JUN 1998 THRU 30 JUN 1998

CONTRACTED REPORT? N

INVENTORY Balance Brought Forward \$ 22,021

RECEIPTS WITH CHARGE 53,571

RECEIPTS WITHOUT CHARGE 98

TOTAL \$ 75,690

EXPENDITURES

FOOD COST (338) 17,954

SURVEYS 860

LOSSES WITHOUT SURVEY 50

BULK SALES 380

TRANSFERS w/ REIMBURSEMENT 134

TRANSFERS w/o REIMBURSEMENT 8

INVENTORY Balance on HAND 56,396

PRICE ADJUSTMENT +/- -2,092

TOTAL \$ 75,690

RECEIPTS WITH CHARGE 53,571

less: TRANSFERS w/ REIMBURSEMENT - 134

less: BULK SALES - 380

TOTAL RECEIPTS less TRANSFERS & BULK SALES 53,057

TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CP 52,315

RATIO = 1.01

Ratio less than 1.00 means purchases, transfers and sales were less than allowances.

ADVANCED FOODS 2,788

STORES CONSUMED 19,574

ADVANCED FOODS = 14.00% OF STORES CONSUMED

DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED 1.50%

COUNTRY CODE	APPROP	SUB	OBJ	CLASS	RCN	ALLOT	AAA	TYPE	PAA	COST CODE	AMOUNT
SALES	17_1453	2241	007	41118	0	068732	3C	008181	0802111173110	\$	1867.40
SURCHARGES OWN	17_1804	2241	000	41118	0	068732	2D		080010973110	\$	188.25
TOTAL										\$	2055.65

REVIEWED BY LEADING MS (SIGNATURE): *J.A. Clinton MSC*

CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE): *W.G. Ballie* W.G. BALLIE LEADG FSD 01 JULY 1998

Undeposited sales from previous monthly report carried to current monthly report.

Figure 7-5

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "CASH STATEMENT" SECTION (SALE OF BULK FOOD ITEMS) TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

F82820001 TIME: 12:47 *** BILLING REPORT (DD FORM 1149) *** DATE: 01 JUL 98 PAGE: 1

SHIPPING CONTAINER TALLY 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

REQUISITION AND INVOICE/SHIPPING DOCUMENT

1. FROM: FOOD SERVICE OFFICER NAVALSTATION DUARTE

2. TO: MESS TREASURER WARDROOM MESS

3. SHIP TO - MARK FOR: MESS TREASURER

7. DATE MATERIAL REQUIRED: 06/30/98

8. PRIORITY: b.

9. AUTHORITY OR PURPOSE: NAVSUP P 486

10. SIGNATURE: [Signature]

11a. VOUCHER NUMBER AND DATE: b.

12. DATE SHIPPED: b.

13. MODE OF SHIPMENT: b.

14. BILL OF LADING NUMBER: b.

15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.:

4. APPROPRIATION AND SUBHEAD: OBJ. CL. BUR. CONT. NO. SUBAL-LOT AUTHORIZATION ACT'G ACTIVITY

TRANS TYPE PROPERTY ACT'G ACTIVITY COUNTRY CODE COST CODE AMOUNT

ITEM NO. FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES

UNIT OF ISSUE QUANTITY REQUESTED SUPPLY ACTION TYPE CON-TAINER NOS. UNIT PRICE TOTAL COST

(a) (b) (c) (d) (e) (f) (g) (h) (i)

I CERTIFY THAT THE FOOD ITEMS IN THE AMOUNT OF \$ 164.81 WERE SOLD TO THE WARDROOM MESS

THE ABOVE TOTAL INCLUDES SUBSISTENCE ITEMS IN THE AMOUNT OF \$ 164.81 AND GALLEY PRODUCED BAKERY PRODUCTS IN THE AMOUNT OF \$ 0.00

SEE ATTACHED SHEET FOR ISSUE DOCUMENT NUMBERS.

W.B. Ellis LTJG

16. TRANSPORTATION VIA MATS OR MTS CHARGEABLE TO

17. ISSUED BY: [Signature]

RECAPITULATION OF SHIPMENT

20. RECEIVER'S VOUCHER NO.:

RECEIPT

QUANTITIES RECEIVED EXCEPT AS NOTED

DATE BY

POSTED DATE BY

20. RECEIVER'S VOUCHER NO.:

MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) *** DATE: 01 JULY 1998

PERIOD: 01 JUN 1998 DATE OPEN: 30 DAYS IN PORT: 30 DTC: 21111

REPORT? N MERGED RETURN? N FINAL RETURN? N

RATIONS ALLOWED

Type	Code	Rations Fed
Navy Regular	1	1522
Ration for Cash	2	1258
Navy Reserve	3	20
Navy ROTC 1/	4	
Naval Academy 1/	5	
Marine Regular	6	307
Marine Reserve	7	
Army Regular	8	86
Army Reserve	9	
Army Nat Guard	10A	
AF Nat Guard	10B	
Air Force Regular	11	
Coast Guard 1/	12	
Foreign 1/	13	
Miscellaneous 1/	14	58
TARS 1/	15	6
Total Other Pers 2/	16	1,735
Grand Total 3/	17	3,257

1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1.

2/ Codes 2 through 15.

3/ Codes 1 and 16.

CASH STATEMENT

UNDEPOSITED BAL FWD	\$ 2,056
SALE OF MEALS	+ 7,737
BULK SALES	+ 380
SURCHARGES	+ 40
CASH DEPOSITED WITH D.O.	- 2,056
OTHER SALES OF MEALS	- 0
UNDEPOSITED SALES	\$ 8,157

CERTIFICATION

DISBURSING OFFICER (SIGNATURE) (DATE): R.C. Family 07/01/98

COLLECTION VOUCHER # DO SYMBOL DATE: C134003 18888 06/30/98

STANDARD DOC. NO. NM111198MD00007

CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65 representing deposits described above, which will be included in my statement of accountability for the period of:

RECEIPTS

INVENTORY Balance Brought Forward	\$ 22,021
RECEIPTS WITH CHARGE	53,571
RECEIPTS WITHOUT CHARGE	98
TOTAL	\$ 75,690

EXPENDITURES

FOOD COST (338)	\$ 19,954
SURVEYS	860
LOSS WITHOUT SURVEY	50
BULK SALES	380
TRANSFERS w/ REIMBURSEMENT	134
TRANSFERS w/o REIMBURSEMENT	8
INVENTORY Balance on Hand	56,396
PRICE ADJUSTMENT	- 2,092
TOTAL	\$ 75,690

LEVEL OF PROCUREMENT

RECEIPTS WITH CHARGE	53,571
less: TRANSFERS w/ REIMBURSEMENT	- 134
less: BULK SALES	- 380
TOTAL RECEIPTS less TRANSFERS & BULK SALES	53,057
TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CP	52,315
RATIO =	1.01

Ratio less than 1.00 means purchases, transfers and sales were less than allowances.

ALLOWANCES

RATIONS	RATE	VALUE	
BASIC ALLOWANCE	3,257	5.38	17,523
99 OR LESS	725	.81	587
100 TO 149	1,349	.40	539
UNDER / (OVER) ISSUE CP			1,664

LAST FULL PHYSICAL INVENTORY

DATE	06/09/98
NUMBER OF DAYS SINCE	21
INVENTORY ACCURACY RATE	96.99%

TOTAL ALLOWANCES: 20,313

FOOD COST(338): 19,954

(UNDER)/OVER ISSUE: 359

% (UNDER)/OVER ISSUE: 1.76

ADVANCED FOODS: 2,788

STORES CONSUMED: 19,574

ADVANCED FOODS = 14.00% OF STORES CONSUMED

DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED: 1.90%

COUNTRY CODE

ACCOUNTING CLASSIFICATION	APPROP	SUB	OBJ	ECN	ALLOT	AAA	TYPE	PAA	COST CODE	AMOUNT	
SALES	17	2453	2241	007	41118	0	068732	3C	008181	082111173110	\$ 1867.40
SURCHARGES 04MN	17	1804	2241	000	41118	0	068732	2D	080010973110	\$ 188.25	
TOTAL										\$ 2055.65	

SIGNATURES/COMMENTS

COMMENTS (Hand Written Note):

REVIEWED BY LEADING MS (SIGNATURE): [Signature]

I CERTIFY that the above information is correct to the best of my knowledge and belief.

CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE): W.B. Ellis LTJG PEO 01 JULY 1998

EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE): R.S. BART 01 JULY 1998

Figure 7-6

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "CASH STATEMENT" SECTION (SURCHARGES ON GENERAL MESS MEALS) TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

CASH MEAL PAYMENT SHEET										SERIAL NO. N30012				
To be completed when the government is to be reimbursed for meals furnished										INCLUSIVE DATES COVERED				
ORGANIZATION OR DINING FACILITY NAVAL STATION DUARTE										FROM 30 June 98		THROUGH 30 June 98		
FOOD CHARGES		SURCHARGES (S/C)				PER DIEM SURCHARGE								
B	L	D	Other	B	L	D	Other	B	L	D	Other			
1.20	2.40	2.40		.40	.80	.80								
2.70				.90										
GRADE	NAME				GRADE	NAME				DOLLAR VALUE				
	B	L	D	S/C		B	L	D	S/C					
CIV	M.	Helmes	1.20	.40	BALANCE BROUGHT FORWARD						\$	13.20	\$	16.80
CIV	R.	Ford	1.20	.40	CIV	J.	Williams	2.40	.80					
CIV	J.	Stevens	1.20	.40	CIV	P.	Anderson	2.40	.80					
CIV	D.	Kamar	1.20	.40	CIV	R.	Dixon	2.40	.80					
LT	S.	Gardner	1.20	.40	CIV	M.	Helmes	2.40	.80					
ENS	A.	Adams	1.20	.40	CIV	S.	Hughes	2.40	.80					
CIV	T.	Little	1.20	.40	LT	R.	Walton	2.40	.80					
ENS	W.	Wilson	1.20	.40	ENS	P.	Buddy	2.40	.80					
LT	C.	Waters	1.20	.40	CIV	W.	Sims	2.40	.80					
LT	B.	Michaels	1.20	.40	CIV	J.	Henderson	2.40	.80					
ENS	K.	Robinson	1.20	.40	CIV	R.	Wilson	2.40	.80					
CIV	C.	Chispen	2.40	.80	LT	P.	Michaels	2.40	.80					
CIV	A.	Talado	2.40	.80	CIV	P.	Faulkner	2.40	.80					
LT	J.	Young	2.40	.80	TOTAL				\$	13.20	\$	16.80	\$	19.60
CIV	L.	Marks	2.40	.80	TOTAL CHARGES				\$	58.80	\$	19.60		
CIV	T.	Brown	2.40	.80	CASH (OVER/SHORT)				\$.05				
ENS	S.	Allen	2.40	.80	CASH TURNED IN				\$	58.85	\$	19.60		
LT	F.	Thompson	2.40	.80	REMARKS		.05 over due to mischarge							
TOTAL			\$	13.20	\$	16.80								
SIGNATURE OF UNIT COMMANDER OR FOOD SERVICE OFFICER										SIGNATURE OF LAST OR ONLY HEADCOUNTER				
W. B. Ellis, Ens										A. Samuels Bm3				

This amount is for one day of the month; there are several additional DD Form 1544's and NAVSUP 1046's (afloat) equaling the total amount for the month.

*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***										DATE: 01 JULY 1998	
PERIOD: 1 JUN 1998 THRU 30 JUN 1998										DAYS IN PORT: 30	
CORRECTED REPORT: N										MERGED RETURN? N	
										FINAL RETURN? N	
RATIONS ALLOWED STATEMENT										RECEIPTS	
Navy Rations Allowed 18,954										INVENTORY Balance Brought Forward \$ 22,021	
Other Rations Allowed 16,480										RECEIPTS WITH CHARGE 53,571	
TOTAL RATIONS ALLOWED 35,434										RECEIPTS WITHOUT CHARGE 98	
RATION BREAKDOWN										TOTAL \$ 75,690	
Navy Regular 2										LEVEL OF PROCUREMENT	
Ration for Cash 2										RECEIPTS WITH CHARGE 53,571	
Navy Reserve 3										less: TRANSFERS w/ REIMBURSEMENT - 134	
Navy ROTC 1/ 4										less: BULK SALES - 384	
Naval Academy 1/ 5										TOTAL RECEIPTS less TRANSFERS & BULK SALES 53,057	
Marine Regular 6										TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CP 52,315	
Marine Reserve 7										RATIO = 1.01	
Army Regular 8										Ratio less than 1.00 means purchases, transfers and sales were less than allowances.	
Army Reserve 9											
Army Nat Guard 10A											
AF Ina Guard 10B											
Air Force Regular 11											
Coast Guard 1/ 12											
Foreign 1/ 13											
Miscellaneous 1/ 14											
TARS 1/ 15											
Total Other Rats 2/ 16											
Grand Total 3/ 17											
1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1.										LAST FULL PHYSICAL INVENTORY	
2/ Codes 1 through 15.										DATE 06/09/98	
3/ Codes 1 and 16.										NUMBER OF DAYS SINCE 21	
										INVENTORY ACCURACY RATE 96.99%	
CASH STATEMENT										TOTAL ALLOWANCES 20,313	
UNDEPOSITED BAL FWD \$ 2,956										FOOD COST(338) 19,954	
SALE OF MEALS + 7,737										(UNDER)/(OVER) ISSUE 359	
BULK SALES - 380										ADVANCED FOODS 2,788	
SURCHARGES + 40										STORES CONSUMED 19,574	
CASH DEPOSITED WITH D.O. - 2,056										ADVANCED FOODS = 14.00% OF STORES CONSUMED	
OTHER SALES OF MEALS - 0										DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED 1.90%	
UNDEPOSITED SALES \$ 8,157											
CERTIFICATION										COUNTRY CODE	
DISBURSING OFFICER COLLECTION DO										SUB	
SIGNATURE (DATE)										CLASS	
R. C. Family 07/01/98										BCH ALLOT	
C134003 18888 06/30/98										AAA TYPE	
STANDARD DOC. NO. NS411198M00007										FAA COST CODE	
CERTIFICATION: I certify that I have received cash in the amount of \$ 2,956.65 representing deposits described above, which will be included in my statement of accountability for the period of:										AMOUNT	
										SALES 17_1453 2241 007 41118 0 068732 3C 008181 08211173110 \$ 1867.40	
										SURCHARGES OLNH 17_1804 2241 000 41118 0 068732 2D 080010973110 \$ 188.25	
										TOTAL \$ 2055.65	
SIGNATURES/COMMENTS										REVIEWED BY LEADING NS (SIGNATURE)	
COMMENTS (Hand Written Note):										I CERTIFY that the above information is correct to the best of my knowledge and belief.	
The figures contained in the 'RATIONS ALLOWED' column are correct to the best of my knowledge and belief.										EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE)	
R. C. Family										W. B. Ellis	
01 JULY 1998										01 JULY 1998	

Figure 7-7

NAVSUP P-486 - Food Service Management

RECORDING "CASH DEPOSITED WITH DISBURSING OFFICER" TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

CASH RECEIPT BOOK			
SHIP'S OR COMMISSARY STORE/ ENLISTED DINING FACILITY			
DATE	AMOUNT IN WORDS		AMOUNT IN FIGURES
	Dollars	Cents	
2 Jun 98	Two hundred seventy seven	no cents	277 00
5 Jun 98	Two hundred thirty two	no cents	232 01
9 Jun 98	Two hundred sixteen	forty one	216 41
12 Jun 98	Two hundred seventy seven	no cents	277 50
16 Jun 98	One hundred ninety nine	no cents	199 65
19 Jun 98	Two hundred fourteen	no cents	214 46
23 Jun 98	Two hundred ten	no cents	210 90
26 Jun 98	Three hundred three	no cents	303 72
N/A			
			2055 65

FR4A00001 TIME- 09-01
HEADING COMMANDING OFFICER
NAVAL STATION DUARTE

RATIONS ALLOWED STATEMENT

Navy Rations Allowed	18,954
Other Rations Allowed	16,480
TOTAL RATIONS ALLOWED	35,434

RATION BREAKDOWN

Type	Code	Rations Fed
Navy Regular	1	1522
Ration for Cash	2	1258
Navy Reserve	3	20
Navy ROTC 1/	4	
Naval Academy 1/	5	
Marine Regular	6	307
Marine Reserve	7	
Army Regular	8	86
Army Reserve	9	
Army Nat Guard	10A	
AF Nat Guard	10B	
Air Force Regular	11	
Coast Guard 1/	12	
Foreign 1/	13	
Miscellaneous 1/	14	58
TARS 1/	15	6
Total Other Pers 2/	16	1,735
Grand Total 3/	17	3,257

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

CASH STATEMENT

UNDEPOSITED BAL FWD	\$ 2,056
SALE OF MEALS	+ 7,737
BULK SALES	+ 380
SURCHARGES	+ 40
CASH DEPOSITED WITH D.O.	- 2,056
OTHER SALES OF MEALS	- 0
UNDEPOSITED SALES	\$ 8,157

CERTIFICATION

DISBURSING OFFICER (SIGNATURE) (DATE)	COLLECTION VOUCHER #	DO SYMBOL	DATE
R.C. FAMILY PMS 07/01/98	C134703	18888	06/30/98

STANDARD DOC. NO. N2411198ND0007

CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:

Cash deposited with the Disbursing Officer must equal the certification section of the NAVSUP Form 1359 and total dollar value deposited as recorded on the NAVSUP Form 470

This figure is rounded to the nearest whole

NAVSUP P-486 - Food Service Management

Figure 7-8

NAVSUP P-486 - Food Service Management

GENERAL MESS SUMMARY DOCUMENT
(NAVSUP FORM 1359)

FR2400001 TIME: 09-01		*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***										DATE: 01 JULY 1998									
HEADING		PERIOD		DAYS IN		DAYS OPER		PORT		UIC		21111									
COMMANDING OFFICER NAVAL STATION DUARTS		1 JUN 1998 THRU 30 JUN 1998		30		30						MERGED RETURN? N									
		CORRECTED REPORT? N										FINAL RETURN? N									
RATIONS ALLOWED STATEMENT																					
Navy Rations Allowed		18,954																			
Other Rations Allowed		16,480																			
TOTAL RATIONS ALLOWED		35,434																			
RATION BREAKDOWN																					
Type	Code	Rations Fed																			
Navy Regular	1	1522																			
Ration for Cash	2	1258																			
Navy Reserve	3	20																			
Navy ROTC 1/	4																				
Naval Academy 1/	5																				
Marine Regular	6	307																			
Marine Reserve	7																				
Army Regular	8	86																			
Army Reserve	9																				
Army Nat Guard	10A																				
AF Nat Guard	10B																				
Air Force Regular	11																				
Coast Guard 1/	12																				
Foreign 1/	13																				
Miscellaneous 1/	14	58																			
TARS 1/	15	6																			
Total Other Pers 2/	16	1,735																			
Grand Total 3/	17	3,257																			
1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1. 2/ Codes 2 through 15. 3/ Codes 1 and 16.																					
CASH STATEMENT																					
UNDEPOSITED BAL FWD		\$ 2,056																			
SALE OF MEALS		+ 7,737																			
BULK SALES		+ 380																			
SURCHARGES		+ 40																			
CASH DEPOSITED WITH D.O.		- 2,056																			
OTHER SALES OF MEALS		-																			
UNDEPOSITED SALES		\$ 8,157																			
ALLOWANCES																					
BASIC ALLOWANCE		3,257		5.38		17,523		DATE		06/09/98											
99 OR LESS		725		.81		587		NUMBER OF DAYS SINCE		21											
100 TO 149		1,349		.40		539		INVENTORY ACCURACY RATE		96.99%											
UNDER / (OVER) ISSUE CF						1664															
EXPENDITURES																					
FOOD COST (338)		+ \$ 19,954																			
SURVEYS		+ 860																			
LOSS WITHOUT SURVEY		+ 50																			
BULK SALES		+ 380																			
TRANSFERS w/ REIMBURSEMENT		+ 134																			
TRANSFERS w/o REIMBURSEMENT		+ 8																			
INVENTORY Balance on Hand		+ 56,396																			
PRICE ADJUSTMENT +/-		- 2,092																			
TOTAL		\$ 75,690																			
RECEIPTS																					
INVENTORY Balance Brought Forward		\$ 22,021																			
RECEIPTS WITH CHARGE		53,571																			
RECEIPTS WITHOUT CHARGE		98																			
TOTAL		\$ 75,690																			
LEVEL OF PROCUREMENT																					
RECEIPTS WITH CHARGE		53,571																			
less: TRANSFERS w/ REIMBURSEMENT		- 134																			
less: BULK SALES		- 380																			
		53,057																			
TOTAL RECEIPTS less TRANSFERS & BULK SALES		53,057																			
TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CF		52,315																			
RATIO = 1.01																					
Ratio less than 1.00 means purchases, transfers and sales were less than allowances.																					
LAST FULL PHYSICAL INVENTORY																					
DATE		06/09/98																			
NUMBER OF DAYS SINCE		21																			
INVENTORY ACCURACY RATE		96.99%																			
ADVANCED FOODS																					
ADVANCED FOODS		2,788																			
STORES CONSUMED		19,574																			
ADVANCED FOODS = 14.00% OF STORES CONSUMED																					
DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED 1.90%																					
% (UNDER)/OVER ISSUE																					
%		1.76																			
COUNTRY CODE																					
COUNTRY CODE		SUB		OBJ		SUB		TRANS													
ACCOUNTING CLASSIFICATION		APPROP		HEAD		CLASS		ECN		ALLOT		AAA		TYPE		PAA		COST CODE		AMOUNT	
SALES		17_1453		2241		007		41118		0		068732		3C		008181		0N2111173110		\$ 1867.40	
SURCHARGES O&MN		17_1804		2241		000		41118		0		068732		2D		0N0010973110		\$ 188.25		\$ 2055.65	
TOTAL																					
SIGNATURES/COMMENTS																					
COMMENTS (hand written Note):																					
REVIEWED BY LEADING MS (SIGNATURE)																					
<i>SA Clinton msc</i>																					
I CERTIFY that the above information is correct to the best of my knowledge and belief.																					
CERTIFIED BY (SIGNATURE) (RANK AND TITLE) (DATE)																					
<i>W.B. Ellis</i> W. B. ELLIS LTJG FSO 01 JULY 1998																					
EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE)																					
<i>R.S. BART</i> R. S. BART 01 JULY 1998																					
DISBURSING OFFICER COLLECTION DO (SIGNATURE) (DATE) VOUCHER # SYMBOL DATE																					
<i>R.C. Family</i> R.C. FAMILY FSO 07/01/98 C134003 18888 06/30/98																					
STANDARD DOC. NO. N211198MD0007																					
CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:																					

This amount will be reported as undeposited balance brought forward on next month's NAVSUP Form 1359.

Figure 7-9

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "BALANCE SHEET" SECTION (BALANCE BROUGHT FORWARD) TO THE GENERAL MESS SUMMARY DOCUMENT

F8460001 TIME: 14:45 *** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***

RECORD OF RECEIPTS AND EXPENDITURES (4442)
NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670

ACTIVITY: NAVAL STATION DUARTE
COMMANDING OFFICER: 28882-1888

RECEIPTS				EXPENDITURES			
*1998				*1998			
Mo.	Day	SOURCE	DOCUMENT NO.	Mo.	Day	ACTIVITY	DOCUMENT NO.
6	1	INVENTORY BROUGHT FORWARD		6	30		
6	1	DOUGHTIES	8091 101 9Y83	6	31		
6	1	COCA-COLA USA	8091 9P70 9Z26	6	30	SURVEY	8181 0P
6	1	MARVA MAID DAIRY	8091 9U46 9Z07	6	30	WARDROOM MESS (ISSUES+GPBP-RETURNS)	
6	3	DOUGHTIES	8093 101 9X86	6	30	USS CARR (FFG 9)	
6	3	MARVA MAID DAIRY	8093 9U93	6	30		

Ending inventory from previous accounting period. Post this figure to the nearest dollar value.

F8460001 TIME: 09:01 *** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) *** DATE: 01 JULY 1998

HEADING: NAVAL STATION DUARTE
PERIOD: 1 JUN 1998 THRU 30 JUN 1998
DAYS OPER: 30
DAYS IN PORT: 30
DAYS OUT: 21111

RATIONS ALLOWED STATEMENT				RECEIPTS				EXPENDITURES						
Navy Rations Allowed	18,954			INVENTORY Balance Brought Forward	\$ 22,021			FOOD COST (338)	+ \$ 19,954					
Other Rations Allowed	16,480			RECEIPTS WITH CHARGE	-			SURVEYS	+ 860					
TOTAL RATIONS ALLOWED	35,434			RECEIPTS WITHOUT CHARGE	98			LOSS WITHOUT SURVEY	+ 50					
RATION BREAKDOWN				TOTAL	\$ 75,690			BULK SALES	+ 380					
Type	Code	Rations Fed		EXPENDITURES				TRANSFERS w/ REIMBURSEMENT	+ 134					
Navy Regular	1	1522		TRANSFERS w/o REIMBURSEMENT	+ 8			INVENTORY Balance on Hand	+ 56,396					
Ration for Cash	2	1258		PRICE ADJUSTMENT	+/- - 2,092			TOTAL	\$ 75,690					
Navy Reserve	3	20		ALLOANCES				LAST FULL PHYSICAL INVENTORY						
Navy ROTC 1/	4			BASIC ALLOWANCE	3,257	5.38	17,523	DATE	06/09/98					
Naval Academy 1/	5			99 OR LESS	725	.81	587	NUMBER OF DAYS SINCE	21					
Marine Regular	6	307		100 TO 149	1,349	.40	539	INVENTORY ACCURACY RATE	96.99%					
Marine Reserve	7			UNDER / (OVER) ISSUE CP	1664									
Army Regular	8	86		TOTAL ALLOWANCES				2,788						
Army Reserve	9			FOOD COST(338)	19,954			19,574						
Army Nat Guard	10A			(UNDER)/OVER ISSUE				OF STORES CONSUMED						
AP Nat Guard	10B			% (UNDER)/OVER ISSUE				1.90%						
Air Force Regular	11			COUNTRY CODE										
Coast Guard 1/	12			ACCOUNTING CLASSIFICATION	APPROX	HEAD	CLASS	ECN	ALLOT	AAA	TYPE	PAA	COST CODE	AMOUNT
Foreign 1/	13			SALES	17_1453	2241	007	41118	0	068732	3C	008181	08111173110	\$ 1867.40
Miscellaneous 1/	14	58		SURCHARGES 04MN	17_1804	2241	000	41118	0	068732	2D		08010373110	\$ 188.25
TARS 1/	15	6		TOTAL										
Total Other PERS 2/	16	1,735												
Grand Total 3/	17	3,257												

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

CASE STATEMENT

UNDEPOSITED BAL FWD \$ 2,056
SALE OF MEALS + 7,737
BULK SALES + 380
SURCHARGES + 40
CASH DEPOSITED WITH D.O. - 2,056
OTHER SALES OF MEALS - 0
UNDEPOSITED SALES \$ 8,157

CERTIFICATION

DISBURSING OFFICER: R. C. [Signature]
COLLECTION: 07/01/98
VOUCHER #: C134003
SYMBOL: 1888
DATE: 06/30/98

CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:

EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE): [Signature] 01 JULY 1998

REVIEWED BY LEADING MS (SIGNATURE): [Signature] msc
I CERTIFY that the above information is correct to the best of my knowledge and belief.
CERTIFIED BY (SIGNATURE) (RANK AND TITLE) (DATE): [Signature] W. B. [Signature] LTJG W. B. [Signature] 01 JULY 1998

Figure 7-10

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "BALANCE SHEET" SECTION (RECEIPTS WITHOUT CHARGE) TO THE GENERAL MESS SUMMARY DOCUMENT

*** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***

DATE: 30 JUN 98 PAGE: 5

RECORD OF RECEIPTS AND EXPENDITURES (4442)
NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670

NAVSUP FORM 367

*1998 RECEIPTS						*1998 EXPENDITURES							
Mo.	Day	SOURCE	DOCUMENT NO.			VALUE	Mo.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.			VALUE
6	23	MARVA MAID DAIRY	8174	9S24	9251	129.7856							
6	23	MARVA MAID DAIRY	8174	9U93	9207	124.9280							
6	23	NSC NORFOLK	8174	102	9V03	60.8000							
6	26	KOTARIDES BAKING	8177	9W67		327.1500							
6	29	DOUGHTIES	8170	101	9X88	1,201.4678							
6	29	MARVA MAID DAIRY	8152	9U93		200.4000							
6	29	NSC NORFOLK	8180	101	9H22	52.8000							
6	30	MARVA MAID DAIRY	8152	9U93		200.4000							
6	30	NSC NORFOLK	8181	103	9H29	646.5000							
6	30	NSC NORFOLK	8181	104	9O95	166.8000							
6	30	USS NEVERSAIL (LPD-5)	8181	9A08	9A21	98.4000							
6	30	TOTAL				75,690.1840							

This figure will equal the receipts posted on the "receipts" section of the NAVSUP Form 367 with the indication "*" on the left hand side of the value column. This will equal the receipts without charge section of the NAVSUP 1359.

*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***

DATE: 01 JULY 1998

HEADING: F84A00001 TIME: 09:01
COMMANDING OFFICER: NAVAL STATION DUARTE

PERIOD		DAYS IN		DAYS OPEN		PORT		UIC		21111	
1 JUN 1998	THRU 30 JUN 1998			30		30					
CORRECTED REPORT?		N						MERGED RETURN?		N	
								FINAL RETURN?		N	

NAVSUP FORM 1359

RATIONS ALLOWED STATEMENT				RECEIPTS				STATE OF PROCUREMENT			
Navy Rations Allowed 18,954				INVENTORY Balance Brought Forward \$ 22,021				RECEIPTS WITH CHARGE 53,571			
Other Rations Allowed 16,400				RECEIPTS WITHOUT CHARGE 98				less: TRANSFERS w/ REIMBURSEMENT - 134			
TOTAL RATIONS ALLOWED 35,434				TOTAL \$ 75,690				less: BULK SALES - 380			
								TOTAL RECEIPTS less TRANSFERS & BULK SALES 53,057			
								TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CF 52,315			
								RATIO = 1.01			
								Ratio less than 1.00 means purchases, transfers and sales were less than allowances.			

EXPENDITURES				ALLOWANCES				LAST FULL PHYSICAL INVENTORY			
FOOD COST (338) 19,954				BASIC ALLOWANCE 3,257 5.38 17,523				DATE 06/09/98			
OTHERS 160				99 OR TARES 725 .81 587				NUMBER OF DAYS SINCE 21			
				100 TO 149 1,349 .40 539				INVENTORY ACCURACY RATE 96.99%			
				UNDER / (OVER) ISSUE CF 1664							
TOTAL \$ 75,690				TOTAL ALLOWANCES 20,313				ADVANCED FOODS 2,788			
				FOOD COST(338) 19,954				STORES CONSUMED 19,574			
				(UNDER)/(OVER) ISSUE 359				DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED 1.20%			
				% (UNDER)/(OVER) ISSUE 1.76							
				COUNTRY CODE							
				ACCOUNTING CLASSIFICATION							
				SALES 17 1453 2241 007 41118 0 068732 3C 008181 0W211173110 \$ 1867.40							
				SURCHARGES OMM 17 1804 2241 000 41118 0 068732 2D 0W010973110 \$ 188.25							
				TOTAL				\$ 2055.65			

1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1.

2/ Codes 2 through 15.

3/ Codes 1 and 16.

CASH STATEMENT				SIGNATURES/COMMENTS			
UNDEPOSITED BAL FWD \$ 2,056				REVIEWED BY LEADING MS (SIGNATURE)			
SALE OF MEALS + 7,737				I CERTIFY that the above information is correct to the best of my knowledge and belief.			
BULK SALES + 380							
SURCHARGES + 40							
CASH DEPOSITED WITH D.O. - 2,056							
OTHER SALES OF MEALS - 0							
UNDEPOSITED SALES \$ 8,157							

CERTIFICATION				SIGNATURES/COMMENTS			
DISBURSING OFFICER COLLECTION DO				EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE)			
(SIGNATURE) (DATE) VOUCHER # SYMBOL DATE				COMMENTS (hand written Note):			
R.C. FAMILY 07/01/98 C134003 18888 06/30/98							
STANDARD DOC. NO. N211198MD0007							
CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65 representing deposits described above, which will be included in my statement of accountability for the period of:				EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE)			
				01 JULY 1998			

Figure 7-11

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "EXPENDITURE" SECTION (SURVEY & LOSS WITHOUT SURVEY) TO THE GENERAL MESS SUMMARY DOCUMENT

FB480001 TIME: 09:01
*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1358) ***
DATE: 01 JULY 1998

HEADING
COMMANDING OFFICER
NAVAL STATION QUARTE

PERIOD
1 JUN 1998 THRU 30 JUN 1998

RECEIVED REPORT?

INVENTORY Balance Brought Forw 53,571

RECEIPTS WITH CHARGE 98

RECEIPTS WITHOUT CHARGE \$ 75,690

TOTAL \$ 125,261

NAVSUP FORM 1359

DAYS IN PORT 30

DAYS OPER 30

DATE 01 JULY 1998

UIC 21111

MERGED RETURN?

FINAL RETURN?

RECEIPTS WITH CHARGE 53,571

less: TRANSFERS w/ REIMBURSEMENT - 134

less: BULK SALES - 380

53,057

TOTAL RECEIPTS less TRANSFERS & BULK SALES 53,057

TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CF 53,315

RATIO = 1.01

Ratio less than 1.00 means purchases, transfers and sales were less than allowances.

EXPENDITURES

FOOD COST (338) + \$ 19,954

SURVEYS + 860

LOSS WITHOUT SURVEY + 98

BULK SALES + 89

TRANSFERS w/ REIMBURSEMENT + 134

TRANSFERS w/o REIMBURSEMENT + 8

INVENTORY Balance on Hand + 56,396

PRICE ADJUSTMENT +/- - 2,092

TOTAL \$ 75,690

ALLOWANCES

ALLO.	RAT.	DATE	VALUE	DATE	LAST FULL PHYSICAL INVENTORY
BASIC ALLOWANCE	3,257	5.38	17,524	06/09/98	
99 OR LESS	725	.81	587		NUMBER OF DAYS SINCE 21
100 TO 149	1,349	.40	539		INVENTORY ACCURACY RATE 96.99%

FORM OF PROCUREMENT

RECEIPTS WITH CHARGE 53,571

less: TRANSFERS w/ REIMBURSEMENT - 134

less: BULK SALES - 380

53,057

TOTAL RECEIPTS less TRANSFERS & BULK SALES 53,057

TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CF 53,315

RATIO = 1.01

Ratio less than 1.00 means purchases, transfers and sales were less than allowances.

CASH STATEMENT

UNDEPOSITED BAL FWD \$ 2,056

SALE OF MEALS + 7,737

BULK SALES + 380

SURCHARGES + 40

CASH DEPOSITED WITH D.O. - 2,056

OTHER SALES OF MEALS - 0

UNDEPOSITED SALES \$ 8,157

CERTIFICATION

DISBURSING OFFICER: [Signature] COLLECTION DO DATE

18888 06/30/98

STANDARD DOC. NO. NA1118MD0007

CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65 representing deposits described above, which will be included in my statement of accountability for the period of:

SIGNATURES/COMMENTS

COMMENTS (Hand Written Note):

The figures contained in the 'RATIONS ALLOWED' columns are correct to the best of my knowledge and belief.

EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE): [Signature] 01 JULY 1998

APPROVED BY LEADING MS (SIGNATURE): [Signature] msc

I CERTIFY that the above information is correct to the best of my knowledge and belief.

CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE): [Signature] W.B. [Signature] NAVS P-486 01 JULY 1998

This total dollar value is extended at last receipt price as reported on the NAVSUP Form 367 expenditure section.

FB480001 TIME: 12:48
*** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***
DATE: 01 JUL 98 PAGE: 1

RECORD OF RECEIPTS AND EXPENDITURES (4442)

NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670

RECEIPTS

*1998	Mo.	Day	SOURCE	DOCUMENT NO.	VALUE
6	1	1	INVENTORY BROUGHT FORWARD		22,020.7651
6	1	1	DOUGHTIES	8091 101 9Y83	1,169.1729
6	1	1	COCA-COLA USA	8091 9P70 9Z26	366.3000
6	1	1	MARVA MAID DAIRY	8091 9U46 9Z07	35.9280
6	3	3	DOUGHTIES	8093 101 9X86	57.3920
6	3	3	MARVA MAID DAIRY	8093 9U93 9Z07	123.3280
6	3	3	KOTARIDES BAKING	8093 9W67	351.4500
6	3	3	MARVA MAID DAIRY	8093 9X91 9X95	114.6528
6	7	7	DOUGHTIES	8093 101 9X86	861.9286
6	7	7	NSC CHARLESTON	8097 101 9W43	498.8000
6	7	7	DOUGHTIES	8097 102 9X79	1,603.0451
6	8	8	MARVA MAID DAIRY	8098 9X91 9X95	122.2128
6	9	9	MARVA MAID DAIRY	8099 9U93 9Z07	1,900.7000
6	10	10	KOTARIDES BAKING	8100 9W67	364.9500
6	14	14	DOUGHTIES	8099 101 9Y56	1,760.5755
6	14	14	NSC CHARLESTON	8104 102 9W41	318.4000
6	16	16	DOUGHTIES	8104 101 9X88	873.9577
6	16	16	MARVA MAID DAIRY	8106 9U93 9Z07	103.4560
6	17	17	KOTARIDES BAKING	8107 9W67	322.2000
6	20	20	MARVA MAID DAIRY	8110 9U93 9Z07	159.3560
6	20	20	MARVA MAID DAIRY	8110 9X91 9Z56	143.8656
6	21	21	DOUGHTIES	8106 101 9Y19	761.7118
6	22	22	NSC CHARLESTON	8112 101 9W43	389.3700

EXPENDITURES

*1998	Mo.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
6	30	30	ALL OTHERS (ISSUES+GPBP-RETURNS)		215.5200
6	30	30	SURVEY	8181 9B01	860.3000
6	30	30	WARDROOM MESS (ISSUES+GPBP-RETURNS)		164.8100
6	30	30	USS NEVERSAIL (LPD-5)	M12345 8181 9S14	134.2100
6	30	30	EXPENDITURE WITHOUT SURVEY	8181 9V03	7.6000
6	30	30	ISSUES TO THE GENERAL MESS		49.8600
6	30	30	INVENTORY		19,953.7296
6	30	30	INVENTORY		56,396.4928
6	30	30	SUBTOTAL		77,782.8224
6	30	30	PRICE ADJUSTMENT		-2,092.6666
6	30	30	TOTAL		75,690.2558

NAVSUP FORM 367

Figure 7-12

7-30

NAVSUP P-486 - Food Service Management

REPORTING SALE OF BULK FOOD ON THE GENERAL MESS SUMMARY DOCUMENT

DD FORM 1149

REGISTRATION AND INVOICE/SHIPPING DOCUMENT

TO: FOOD SERVICE OFFICER, NAVAL STATION DUARTE

FROM: MESS TREASURER, WARDROOM MESS

DATE: 01 JUL 98

AMOUNT: \$164.81

I CERTIFY THAT THE FOOD ITEMS IN THE AMOUNT OF \$ 164.81 WERE SOLD TO THE WARDROOM MESS.

THE ABOVE TOTAL INCLUDES SUBSISTENCE ITEMS IN THE AMOUNT OF \$ 164.81 AND GALLEY PRODUCED BAKERY PRODUCTS IN THE AMOUNT OF \$ 0.00.

ISSUED BY: W. B. ELLIS

RECEIVED BY: [Signature]

DATE: 01 JUL 98

AMOUNT: \$164.81

This total sale represents a wardroom mess bill. All other mess bills total \$215.52; combined they total \$380.33.

*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***

DATE: 01 JULY 1998

PERIOD: 1 JUN 1998 THRU 30 JUN 1998

DAYS OPER: 30

DAYS IN PORT: 30

UIC: 21111

NAVSUP FORM 1359

INVENTORY Balance Brought Forward	\$ 22,021	LEVEL OF PROCUREMENT	
RECEIPTS WITH CHARGE	53,571	RECEIPTS WITH CHARGE	53,571
RECEIPTS WITHOUT CHARGE	98	less: TRANSFERS w/ REIMBURSEMENT	- 134
TOTAL	\$ 75,690	less: BULK SALES	- 380
			53,057
		TOTAL RECEIPTS less TRANSFERS & BULK SALES	53,057
EXPENDITURES		TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CP	52,315
FOOD COST (338)	\$ 19,954	RATIO =	1.01
SURVEYS	86		
LOSS WITHOUT SURVEY	50		
BULK SALES	380		
TRANSFERS w/ REIMBURSEMENT	134		
TRANSFERS w/o REIMBURSEMENT	8		
INVENTORY Balance on Hand	56,396		
PRICE ADJUSTMENT	- 2,092		
TOTAL	\$ 75,690		

Ratio less than 1.00 means purchases, transfers and sales were less than allowances.

*** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***

DATE: 01 JUL 98

RECORD OF RECEIPTS AND EXPENDITURES (4442)

NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670

RECEIPTS				EXPENDITURES			
1998	Mo.	Day	VALUE	1998	Mo.	Day	VALUE
6	1	INVENTORY BROUGHT FORWARD	22,020.7651	6	30	ALL OTHERS (ISSUES+GPBP-RETURNS)	215,520.00
6	1	DOUGHTIES	1,169.1729	6	30	SURVEY	860.3000
6	1	COCA-COLA USA	366.3000	6	30	WARDROOM MESS (ISSUES+GPBP-RETURNS)	164.8100
6	1	MARVA MAID DAIRY	35.9280	6	30	USS SIRUS	134.2100
6	3	DOUGHTIES	57.3920	6	30	USS NEVERSAIL (LPD-5)	7.6000
6	3	MARVA MAID DAIRY	123.3280	6	30	EXPENDITURE WITHOUT SURVEY	49.8600
6	3	KOTARIDES BAKING	351.4500	6	30	ISSUES TO THE GENERAL MESS	19,953.7296
6	3	MARVA MAID DAIRY	114.6528				56,396.4928
6	7	DOUGHTIES	861.9286				77,782.8224
6	7	NSC CHARLESTON	498.8000				-2,092.4666
6	7	DOUGHTIES	1,403.0451				75,690.2558
6	8	MARVA MAID DAIRY	122.2128				
6	9	MARVA MAID DAIRY	1,900.7000				
6	10		364.9500				
6			1,760.0000				

NAVSUP FORM 367

Total issues of "all others" plus issues to private messes equal the total sale of bulk food items on the NAVSUP Form 1359.

Figure 7-13

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "EXPENDITURE" SECTION (TRANSFER WITH REIMBURSEMENT) TO THE GENERAL MESS SUMMARY DOCUMENT

NAVSUP FORM 1359

FR460001 TIME: 09-01 DATE: 01 JULY 1998

READING COMMANDING OFFICER NAVAL STATION DOARTE

NAVSUP FORM 1359	DAYS OPER 30	DAYS IN PORT 30	UIC 21111
			MERGED RETURN? N
			FINAL RETURN? N

RATION ALLOWANCE STATEMENT			
NAVY RATIONS ALLOWED	18,954		
Other Rations Allowed	16,480		
TOTAL RATIONS ALLOWED	35,434		

RATION BREAKDOWN			
Type	Code	Rations Fed	
Navy Regular	1	1522	
Ration for Cash	2	1258	
Navy Reserve	3	20	
Navy ROTC 1/	4		
Naval Academy 1/	5		
Marine Regular	6	307	
Marine Reserve	7		
Army Regular	8	86	
Army Reserve	9		
Army Nat Guard	10A		
AF Nat Guard	10B		
Air Force Regular	11		
Coast Guard 1/	12		
Foreign 1/	13		
Miscellaneous 1/	14	58	
TARS 1/	15	6	
Total Other Pers 2/	16	1,735	
Grand Total 3/	17	3,257	

RECEIPTS			
INVENTORY Balance Brought Forward	\$ 22,021		
RECEIPTS WITH CHARGE	53,571		
RECEIPTS WITHOUT CHARGE	98		
TOTAL	\$ 75,690		

EXPENDITURES			
FOOD COST (338)	\$ 19,954		
SURVEYS	860		
LOSS WITHOUT SURVEY	50		
BULK SALES	380		
TRANSFERS w/ REIMBURSEMENT	134		
TRANSFERS w/o REIMBURSEMENT	8		
INVENTORY Balance on Hand	396		
PRICE ADJUSTMENT +/-	2,092		
TOTAL	75,690		

ALLOWANCES			
BASIC ALLOWANCE	3,257	5.38	17,533
99 OR LESS	725	.81	587
100 TO 149	1,349	.40	539
UNDER / (OVER) ISSUE CF			1664

LAST FULL PHYSICAL INVENTORY			
DATE	06/09/98		
NUMBER OF DAYS SINCE	21		
INVENTORY ACCURACY RATE	96.99%		

CASH STATEMENT			
UNDEPOSITED BAL FWD	\$ 2,056		
SALE OF MEALS	7,737		
BULK SALES	380		
SURCHARGES	40		
CASH DEPOSITED WITH D.O.	2,056		
OTHER SALES OF MEALS	0		
UNDEPOSITED SALMS	\$ 8,157		

TOTAL ALLOWANCES			
FOOD ALLOWANCES	20,313		
FOOD COST (338)	19,954		
(UNDER)/OVER ISSUE	359		
% (UNDER)/OVER ISSUE	1.76		

ACCOUNTING CLASSIFICATION			
APPROX	SUB	OBJ	TRNS
17-1453	2241	007	41118 0 068732 3C
17-1804	2241	000	41118 0 068732 2D
TOTAL			

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

CERTIFICATION: I certify that I have received amount of \$ 2,055.65, representing the above, which will be included in my statement for the period of:

DISBURSING OFFICER (SIGNATURE) (DATE) VOICHER # DO
R.C. FAMILY PERS 07/01/98 C134003

STANDARD DOC. NO. #2111198MD00007

REVIEWED BY LEADING HS (SIGNATURE)
J.A. Clinton msc

I CERTIFY that the above information is correct to the best of my knowledge and belief.

CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE)
W.A. Ellis
W. A. ELLIS LEAD FRO 01 JULY 1998

This total dollar value will agree with all transfer with reimbursement files and the expenditure section of the NAVSUP Form 367.

NAVSUP FORM 367

FR4600001 TIME: 12:48 *** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) *** DATE: 01 JUL 98 PAGE: 1

RECORD OF RECEIPTS AND EXPENDITURES (4442)
NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670

ACTIVITY COMMANDING OFFICER NAVAL STATION DOARTE 28882-1888 U.I.C. N21111

*1998 RECEIPTS				*1998 EXPENDITURES			
No.	Day	SOURCE	VALUE	No.	Day	ACTIVITY/PURPOSE	VALUE
6	1	INVENTORY BROUGHT FORWARD	22,020.7651	6	30	ALL OTHERS (ISSUES+GPBP-RETURNS)	215.5200
6	1	DOUGHTIES 8091 101 9183	1,169.1729	6	30	SURVEY 0001	860.3000
6	1	COCA-COLA USA 8091 9P70 9226	366.3000	6	30	WARDROOM MESS (ISSUES+GPBP-RETURNS)	164.8100
6	1	MARVA MAID DAIRY 8091 9U46 9207	35.9280	6	30	USS SIRUS	134.2100
6	3	DOUGHTIES 8093 101 9X86	57.3920	6	30	USS NEVERSAIL (LPD-5) N12345 8181 9S14	7.6000
6	3	MARVA MAID DAIRY 8093 9U93 9207	123.3280	6	30	EXPENDITURE WITHOUT SURVEY 8181 9V03	49.8600
6	3	KOTARIDES BAKING 8093 9M67	351.4500	6	30	ISSUES TO THE GENERAL MESS	19,953.7296
6	3	MARVA MAID DAIRY 8093 9X91 9X95	114.6528	6	30	INVENTORY	56,396.4928
6	7	DOUGHTIES 8093 101 9X86	861.9286	6	30	SUBTOTAL	77,782.8224
6	7	NSC CHARLESTON 8097 101 9M43	498.8000	6	30	PRICE ADJUSTMENT	-2,092.4666
6	7	DOUGHTIES 8097 102 9X79	1,603.0451	6	30	TOTAL	75,690.2558
6	8	MARVA MAID DAIRY 8098 9X91 9X95	122.2128				
6	9	MARVA MAID DAIRY 8099 9U93 9207	1,500.7000				
6	10						
6							

Figure 7-14

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "EXPENDITURE" SECTION (TRANSFER WITHOUT REIMBURSEMENT) TO THE GENERAL MESS SUMMARY DOCUMENT

*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***

DATE: 01 JULY 1998

COMMANDING OFFICER: NAVAL STATION DUARTE

PERIOD: 1 JUN 1998 THRU 30 JUN 1998

DAYS OPER: 30

PORT: 30

U.I.C: N21111

NAV SUP FORM 1359

RACTIONS ALLOWED STATEMENT

Type	Code	Rations Fed
Navy Regular	1	1522
Ration for Cash	2	1258
Navy Reserve	3	20
Navy ROTC 1/	4	
Naval Academy 1/	5	
Marine Regular	6	307
Marine Reserve	7	
Army Regular	8	86
Army Reserve	9	
AF Nat Guard	10A	
Air Force Regular	11	
Coast Guard 1/	12	
Foreign 1/	13	
Miscellaneous 1/	14	58
TARS 1/	15	6
Total Other Pers 2/	16	1,735
Grand Total 3/	17	3,257

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

RECEIPTS WITH CHARGE: 53,571
RECEIPTS WITHOUT CHARGE: 98
TOTAL: \$ 75,690

EXPENDITURES

EXPENDITURES	AMOUNT
FOOD COST (338)	\$ 19,954
SURVEY	860
LOSS WITHOUT SURVEY	50
BULK SALES	380
TRANSFERS w/ REIMBURSEMENT	134
TRANSFERS w/o REIMBURSEMENT	8
INVENTORY Balance on Hand	56,862
PRICE ADJUSTMENT	-/
TOTAL	\$ 75,690

LEVEL OF PROCUREMENT

LEVEL OF PROCUREMENT	AMOUNT
RECEIPTS WITH CHARGE	53,571
less: TRANSFERS w/ REIMBURSEMENT	- 134
less: BULK SALES	- 380
TOTAL RECEIPTS less TRANSFERS & BULK SALES	53,057
TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CP	52,315
RATIO =	1.01

Ratio less than 1.00 means purchases, transfers and sales were less than allowances.

ALLOWANCES

ALLOWANCES	RATIONS	RATE	VALUE
BASIC ALLOWANCE	3,257	5.38	17,523
89 OR LESS		.81	587
100 TO 149	1,349	.40	539
UNDER / (OVER) ISSUE CP			1664

LAST FULL PHYSICAL INVENTORY

LAST FULL PHYSICAL INVENTORY	DATE	NUMBER OF DAYS SINCE	INVENTORY ACCURACY RATE
	06/09/98	21	96.99%

20,313 ADVANCED FOODS
19,954 STORES CONSUMED
359

2,788 ADVANCED FOODS = 14.00% OF STORES CONSUMED
19,574 STORES CONSUMED

DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED 1.30%

1.76

REVIEWED BY LEADING MS (SIGNATURE): *J.A. Clinton msc*

CERTIFIED BY (SIGNATURE) (DATE): *W.B. Ellis msc*
W. B. ELLIS
NAVY FSO 01 JULY 1998

CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:

The figures contained in the 'RACTIONS ALLOWED' column are correct to the best of my knowledge and belief.

RECEIVED BY (PERSONNEL OFFICER) (SIGNATURE) (DATE): *R.S. Burt*
R. S. BURT
01 JULY 1998

I CERTIFY that the above information is correct to the best of my knowledge and belief.

CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE): *W.B. Ellis msc*
W. B. ELLIS
NAVY FSO 01 JULY 1998

This total dollar value is rounded to the nearest whole dollar and extended at last receipt price and will agree with the expenditure section of NAVSUP Form 367.

*** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***

DATE: 01 JUL 98 PAGE: 1

RECORD OF RECEIPTS AND EXPENDITURES (4442)
NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670

ACTIVITY: NAVAL STATION DUARTE

COMMANDING OFFICER: 28882-1888

U.I.C: N21111

RECEIPTS					EXPENDITURES				
*1998 No.	Day	SOURCE	DOCUMENT NO.	VALUE	*1998 No.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
6	1	INVENTORY BROUGHT FORWARD		22,020.7651	6	30	ALL OTHERS (ISSUES+GPBP-RETURNS)		215.5200
6	1	DOUGHTIES	8091 101 9X83	1,169.1729	6	30	SURVEY	8181 0001	860.3000
6	1	COCA-COLA USA	8091 9P70 9Z26	366.3000	6	30	WARDROOM MESS (ISSUES+GPBP-RETURNS)		164.8100
6	1	MARVA MAID DAIRY	8091 9U46 9Z07	35.9280	6	30	USS SIRUS		34.2100
6	3	DOUGHTIES	8093 101 9X86	57.3920	6	30	USS NEVERSAIL (LPD-5)	N12345 8181 9S14	7.6000
6	3	MARVA MAID DAIRY	8093 9U93 9Z07	123.3280	6	30	EXPENDITURE WITHOUT SURVEY	8181 9V03	49.8600
6	3	KOTARIDES BAKING	8093 9M67	351.4500	6	30	ISSUES TO THE GENERAL MESS		19,953.7296
6	3	MARVA MAID DAIRY	8093 9X91 9X95	114.6528	6	30	INVENTORY		56,396.4928
6	7	DOUGHTIES	8093 101 9X86	861.9286	6	30	SUBTOTAL		77,782.8224
6	7	NSC CHARLESTON	8097 101 9M43	498.8000	6	30	PRICE ADJUSTMENT		-2,092.4666
6	7	DOUGHTIES	8097 102 9X79	1,603.0451	6	30	TOTAL		75,690.2558
6	8	MARVA MAID DAIRY	8098 9X91 9X95	122.2128					
6	9	MARVA MAID DAIRY	8099 9U93 9Z07	1,900.7000					
6	10		810						
6			809						

NAV SUP FORM 367

Figure 7-15

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "EXPENDITURE" SECTION (PRICE ADJUSTMENT) SECTION OF THE GENERAL MESS SUMMARY DOCUMENT

*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***

DATE: 01 JULY 1998

COMMANDING OFFICER: NAVAL STATION DUARTE

PERIOD: 1 JUN 1998 THRU 30 JUN 1998

DAYS IN PORT: 30

DAYS OPER: 30

UIC: 21111

CONNECTED REPORT: N

MERGED RETURN: N

FINAL RETURN: N

NAVSUP FORM 1359

RATIONS ALLOWED STATEMENT		RECEIPTS		LEVEL OF PROCUREMENT	
Navy Rations Allowed		Light Forward	\$ 22,021	RECEIPTS WITH CHARGE	53,571
Other Rations Allowed			53,571	less: TRANSFERS w/ REIMBURSEMENT	134
TOTAL RATIONS ALLOWED			\$ 75,690	less: BULK SALES	380
					53,057
Type				TOTAL RECEIPTS less TRANSFERS & BULK SALES	53,057
Navy Regular		FOOD COST (338)	\$ 19,954	TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CP	52,315
Ration for Cash		SURVEYS	860		
Navy Reserve		LOSS WITHOUT SURVEY	50		
Navy ROTC 1/		BULK SALES	380		
Naval Academy 1/	5	TRANSFERS w/ REIMBURSEMENT	134		
Marine Regular	6	TRANSFERS w/o REIMBURSEMENT	8		
Marine Reserve	7	INVENTORY Balance on Hand	56,396		
Army Regular	8	PRICE ADJUSTMENT	- 2,092		
Army Reserve	9	TOTAL	\$ 75,690		
Army Nat Guard	10A				
AF Nat Guard	10B				
Air Force Regular	11				
Coast Guard 1/	12				
Foreign 1/	13				
Miscellaneous 1/	14				
PARS 1/	15				
Total Other Pers 2/	16				
Grand Total 3/	17				

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

CASH STATEMENT		EXPENDITURES		LAST FULL PHYSICAL INVENTORY	
UNDEPOSITED BAL FWD	\$ 2,056	BASIC ALLOWANCE	3,257	DATE	06/09/98
SALE OF MEALS	7,737	99 OR LESS	725	NUMBER OF DAYS SINCE	21
BULK SALES	380	100 TO 149	1,349	INVENTORY ACCURACY RATE	96.99%
SURCHARGES	40	UNDER / (OVER) ISSUE CP	1,644		
CASH DEPOSITED WITH D.O.	2,056				
OTHER SALES OF MEALS	0				
UNDEPOSITED SALES	\$ 8,157				

NOTE: Due to rounding this value may not agree with the NAVSUP Form 367 and NAVSUP Form 1359.

*** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) ***

DATE: 01 JUL 98 PAGE: 1

COMMANDING OFFICER: NAVAL STATION DUARTE

UIC: 21111

NAVSUP FORM 367

RECEIPTS				EXPENDITURES			
*1998	SOURCE	DOCUMENT NO.	VALUE	*1998	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
6	INVENTORY BROUGHT FORWARD		22,020.7651	6	ALL OTHERS (ISSUES+GPBP-RETURNS)		215.5200
6	DOUGHTIES	8091 101 9783	1,169.1729	6	SURVEY	8181 0001	860.3000
6	COCA-COLA USA	8091 9P70 9226	366.3000	6	HARDROOM MESS (ISSUES+GPBP-RETURNS)		164.8100
6	MARVA MAID DAIRY	8091 9U46 9207	35.9280	6	USS SIRUS		134.2100
6	DOUGHTIES	8093 101 9X86	57.3920	6	USS NEVERSAIL (LPD-5)	N12345 8181 9814	7.6000
6	MARVA MAID DAIRY	8093 9U93 9207	123.3280	6	EXPENDITURE WITHOUT SURVEY	8181 9V03	49.8600
6	KOTARIDES BAKING	8093 9W67	351.4500	6	ISSUES TO THE GENERAL MESS		19,953.7296
6	MARVA MAID DAIRY	8093 9X91 9X95	114.6528	6	INVENTORY		56,396.4928
6	DOUGHTIES	8093 101 9X86	861.9286	6	SUBTOTAL		77,782.8224
6	NSC CHARLESTON				PRICE ADJUSTMENT		-2,092.4666
6	DOUGHTIES				TOTAL		75,690.2558
6	MARVA MAID DAIRY						
6	MARVA MAID DAIRY	8099 9U93 9207	1,900.7000				
6		8100 9W67	364.9500				
6		8099 101 9Y56	1,760.5000				
6		9W41					

Figure 7-16

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE "RATION STATEMENT" SECTION TO THE GENERAL MESS SUMMARY DOCUMENT

#3400001 TIME: 09-01		*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***				DATE: 01 JULY 1998																																																										
HEADING COMMANDING OFFICER NAVAL STATION DUARTE		PERIOD 1 JUN 1998 THRU 30 JUN 1998		DAYS OPER 30	DAYS IN PORT 30	UTC 21111	ZULU 21111																																																									
		CORRECTED REPORT? N			MERGED RETURN? N		FINAL RETURN? N																																																									
NAVSUP FORM 1359																																																																
RATIONS ALLOWED STATEMENT Navy Rations Allowed 18,954 Other Rations Allowed 16,480 TOTAL RATIONS ALLOWED 35,434		RECEIPTS INVENTORY Balance Brought Forward \$ 22,021 RECEIPTS WITH CHARGE 53,571 RECEIPTS WITHOUT CHARGE 98 TOTAL \$ 75,690		STATEMENT OF ENCUMBRANCE RECEIPTS WITH CHARGE 53,571 less: TRANSFERS w/ REIMBURSEMENT - 134 less: BULK SALES - 380 53,057 TOTAL RECEIPTS less TRANSFERS & BULK SALES 53,057																																																												
RATION BREAKDOWN <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Type</th> <th>Code</th> <th>Rations Fed</th> </tr> </thead> <tbody> <tr><td>Navy Regular</td><td>1</td><td>1522</td></tr> <tr><td>Ration for Cash</td><td>2</td><td>1258</td></tr> <tr><td>Navy Reserve</td><td>3</td><td>20</td></tr> <tr><td>Navy ROTC 1/</td><td>4</td><td></td></tr> <tr><td>Naval Academy 1/</td><td>5</td><td></td></tr> <tr><td>Marine Regular</td><td>6</td><td>307</td></tr> <tr><td>Marine Reserve</td><td>7</td><td></td></tr> <tr><td>Army Regular</td><td>8</td><td>86</td></tr> <tr><td>Army Reserve</td><td>9</td><td></td></tr> <tr><td>Army Nat Guard</td><td>10A</td><td></td></tr> <tr><td>AF Nat Guard</td><td>10B</td><td></td></tr> <tr><td>Air Force Regular</td><td>11</td><td></td></tr> <tr><td>Coast Guard 1/</td><td>12</td><td></td></tr> <tr><td>Foreign 1/</td><td>13</td><td></td></tr> <tr><td>Miscellaneous 1/</td><td>14</td><td>58</td></tr> <tr><td>TARS 1/</td><td>15</td><td>6</td></tr> <tr><td>Total Other</td><td></td><td></td></tr> <tr><td>Grand Total</td><td></td><td></td></tr> </tbody> </table>		Type	Code	Rations Fed	Navy Regular	1	1522	Ration for Cash	2	1258	Navy Reserve	3	20	Navy ROTC 1/	4		Naval Academy 1/	5		Marine Regular	6	307	Marine Reserve	7		Army Regular	8	86	Army Reserve	9		Army Nat Guard	10A		AF Nat Guard	10B		Air Force Regular	11		Coast Guard 1/	12		Foreign 1/	13		Miscellaneous 1/	14	58	TARS 1/	15	6	Total Other			Grand Total			EXPENDITURES FOOD COST (338) + \$ 19,954 SURVEYS + 860 LOSS WITHOUT SURVEY + 50 BULK SALES + 380 TRANSFERS w/ REIMBURSEMENT + 134 TRANSFERS w/o REIMBURSEMENT + 8 INVENTORY Balance on Hand + 56,396 PRICE ADJUSTMENT +/- - 2,092 TOTAL \$ 75,690		TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CF 52,315 RATIO = 1.01 Ratio less than 1.00 means purchases, transfers and sales were less than allowances.			
Type	Code	Rations Fed																																																														
Navy Regular	1	1522																																																														
Ration for Cash	2	1258																																																														
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Total Other																																																																
Grand Total																																																																
1/ Prepare with Food Publications 2/ Codes 2 3/ Codes 1 ***** UNDEPOSITED SALES OF MEALS BULK SALES SURCHARGES CASH DEPOSITED WITH D.O. - 2,056 OTHER SALES OF MEALS - 0 UNDEPOSITED SALES \$ 8,157		ALLOWANCES <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>ALLOWANCES</th> <th>RATIONS</th> <th>RATE</th> <th>VALUE</th> </tr> </thead> <tbody> <tr><td>ALLOWANCE</td><td>3,257</td><td>5.38</td><td>17,523</td></tr> <tr><td>LESS</td><td>725</td><td>.81</td><td>587</td></tr> <tr><td>TO 149</td><td>1,349</td><td>.40</td><td>539</td></tr> <tr><td>ER / (OVER) ISSUE CF</td><td></td><td></td><td>1664</td></tr> </tbody> </table>		ALLOWANCES	RATIONS	RATE	VALUE	ALLOWANCE	3,257	5.38	17,523	LESS	725	.81	587	TO 149	1,349	.40	539	ER / (OVER) ISSUE CF			1664	LAST FULL PHYSICAL INVENTORY DATE 06/09/98 NUMBER OF DAYS SINCE 21 INVENTORY ACCURACY RATE 96.99% ADVANCED FOODS 2,788 STORES CONSUMED 19,574 ADVANCED FOODS = 14.00% OF STORES CONSUMED DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED 1.30%																																								
ALLOWANCES	RATIONS	RATE	VALUE																																																													
ALLOWANCE	3,257	5.38	17,523																																																													
LESS	725	.81	587																																																													
TO 149	1,349	.40	539																																																													
ER / (OVER) ISSUE CF			1664																																																													
CERTIFICATION DISBURSING OFFICER (SIGNATURE) (DATE) R.C. FAMILY 07/01/98 STANDARD DOC. NO. N711198MD0007		ACCOUNTING CLASSIFICATION <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>ACCOUNTING CLASSIFICATION</th> <th>APPROX</th> <th>SUB HEAD</th> <th>OBJ CLASS</th> <th>ECN</th> <th>ALLOT</th> <th>AAA</th> <th>TYPE</th> <th>PAA</th> <th>COST CODE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr><td>SALES</td><td>17_1453</td><td>2241</td><td>007</td><td>41118</td><td>0</td><td>068732</td><td>3C</td><td>008181</td><td>0N2111173110</td><td>\$ 1867.40</td></tr> <tr><td>SURCHARGES OAHN</td><td>17_1804</td><td>2241</td><td>000</td><td>41118</td><td>0</td><td>068732</td><td>2D</td><td></td><td>0N0010973110</td><td>\$ 188.25</td></tr> <tr><td>TOTAL</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$ 2055.65</td></tr> </tbody> </table>		ACCOUNTING CLASSIFICATION	APPROX	SUB HEAD	OBJ CLASS	ECN	ALLOT	AAA	TYPE	PAA	COST CODE	AMOUNT	SALES	17_1453	2241	007	41118	0	068732	3C	008181	0N2111173110	\$ 1867.40	SURCHARGES OAHN	17_1804	2241	000	41118	0	068732	2D		0N0010973110	\$ 188.25	TOTAL										\$ 2055.65	SIGNATURES/COMMENTS COMMENTS (and Written Note): REVIEWED BY LEADING MS (SIGNATURE) I CERTIFY that the above information is correct to the best of my knowledge and belief. EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE) W.B. ELVIS 01 JULY 1998 CERTIFIED BY (SIGNATURE) (RANK AND TITLE) (DATE) W.B. ELVIS LTJG FSO 01 JULY 1998																
ACCOUNTING CLASSIFICATION	APPROX	SUB HEAD	OBJ CLASS	ECN	ALLOT	AAA	TYPE	PAA	COST CODE	AMOUNT																																																						
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This total allowed figure is obtained from the daily muster report from the personnel officer less other authorized personnel (i.e., TAD, Leave, UA, etc).

Figure 7-17

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE COMPUTATION ALLOWANCE/FINANCIAL SECTION (TOTAL ALLOWANCES) TO THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

***** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) *****		DATE: 01 JULY 1998																																																										
884A00001 TIME: 02-01 HEADING: COMMANDING OFFICER NAVAL STATION DUARTE		PERIOD: 1 JUN 1998 THRU 30 JUN 1998 DAYS OPER: 30 DAYS IN PORT: 30 DUC: 21111 CORRECTED REPORT? N MERGED RETURN? N FINAL RETURN? N																																																										
=====																																																												
RATIONS ALLOWED STATEMENT Navy Rations Allowed 18,954 Other Rations Allowed 16,480 TOTAL RATIONS ALLOWED 35,434		LEVEL OF PROCUREMENT RECEIPTS WITH CHARGE 53,571 less: TRANSFERS w/ REIMBURSEMENT - 134 less: BULK SALES - 380 53,057 TOTAL RECEIPTS less TRANSFERS & BULK SALES 53,057 TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CF 52,315 RATIO = 1.01 Ratio less than 1.00 means purchases, transfers and sales were less than allowances.																																																										
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CASH STATEMENT UNDEPOSITED BAL FWD \$ 2,056 SALE OF MEALS + 7,737 BULK SALES + 380 SURCHARGES + 40 CASH DEPOSITED WITH D.O. - 2,056 OTHER SALES OF MEALS - 0 UNDEPOSITED SALES \$ 8,157		LAST FULL PHYSICAL INVENTORY DATE 06/09/98 NUMBER OF DAYS SINCE 21 INVENTORY ACCURACY RATE 96.99% ADVANCED FOODS 2,788 STORES CONSUMED 19,574 ADVANCED FOODS = 14.00% OF STORES CONSUMED DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED 1.90%																																																										
CERTIFICATION DISBURSING (SIGNATURE) R.C. PAVILL STANDARD DO CERTIFICATION amount of \$ above, which will be included in my statement of accountability for the period of:		TOTAL ALLOWANCES 20,313 FOOD COST (338) 19,954 (UNDER)/OVER ISSUE 359 % (UNDER)/OVER ISSUE 1.76 <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>COUNTRY CODE</th> <th>APPROX</th> <th>SUB HEAD</th> <th>OBJ CLASS</th> <th>ECN</th> <th>ALLOT</th> <th>AAA</th> <th>TYPE</th> <th>PAA</th> <th>COST CODE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr><td>SALES</td><td>17_1453</td><td>2241</td><td>007</td><td>41118</td><td>0</td><td>068732</td><td>3C</td><td>008181</td><td>0N2111173110</td><td>\$ 1867.40</td></tr> <tr><td>SURCHARGES O&M</td><td>17_1804</td><td>2241</td><td>000</td><td>41118</td><td>0</td><td>068732</td><td>2D</td><td></td><td>0N0010973110</td><td>\$ 188.25</td></tr> <tr><td>TOTAL</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$ 2055.65</td></tr> </tbody> </table>		COUNTRY CODE	APPROX	SUB HEAD	OBJ CLASS	ECN	ALLOT	AAA	TYPE	PAA	COST CODE	AMOUNT	SALES	17_1453	2241	007	41118	0	068732	3C	008181	0N2111173110	\$ 1867.40	SURCHARGES O&M	17_1804	2241	000	41118	0	068732	2D		0N0010973110	\$ 188.25	TOTAL										\$ 2055.65													
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The basic allowance rates used must agree with the latest NAVSUPNOTE 7330.		REVIEWED BY LEADING MS (SIGNATURE) SA Clinton MSC I CERTIFY that the above information is correct to the best of my knowledge and belief.																																																										
The 'RATIONS ALLOWED' column are correct to the best of my knowledge and belief.		CERTIFIED BY (SIGNATURE) (RANK AND TITLE) (DATE) W.B. Ellis RSG W. B. ELLIS LTJG FRO 01 JULY 1998																																																										
EXECUTIVE PERSONNEL OFFICER (SIGNATURE) (DATE) R. J. Burt R. J. BURT 01 JULY 1998																																																												

Figure 7-18

NAVSUP P-486 - Food Service Management

SUBMITTING A MANUAL CORRECTED GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) CORRECTED NAVSUP FORM 1359

PR4860001 TRF: 09-01		*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***										DATE: 01 JULY 1998							
HEADQUARTERS COMMANDING OFFICER NAVAL STATION DUARTE		PERIOD		1 JUN 1998 THRU 30 JUN 1998		DAYS OPER		30		DAYS IN PORT		30		VIC		21111			
		CORRECTED REPORT?		Y		*001				MERGED RETURN?		N		FINAL RETURN?		N			
RATIONS ALLOWED STATEMENT																			
Navy Rations Allowed		19,854*																	
Other Rations Allowed		16,480																	
TOTAL RATIONS ALLOWED		36,334*																	
RATION BREAKDOWN				RECEIPTS				LEVEL OF PROCUREMENT											
Type	Code	Rations Fed		INVENTORY Balance Brought Forward	\$	22,021		RECEIPTS WITH CHARGE		53,571		RECEIPTS WITH CHARGE		53,571					
Navy Regular	1	1522		RECEIPTS WITHOUT CHARGE		98		TOTAL	\$	75,690		Loss: TRANSFERS w/ REIMBURSEMENT		-		134			
Ration for Cash	2	1258										SALES		53,057					
Navy Reserve	3	20										DE CF		52,315					
Navy ROTC 1/	4											O =		1.01					
Naval Academy 1/	5			LOSS WITHOUT SURVEY	+	50						Ratio less than 1.00 means purchases, transfers and sales were less than allowances.							
Marine Regular	6	307		BULK SALES	+	380													
Marine Reserve	7			TRANSFERS w/ REIMBURSEMENT	+	134													
Army Regular	8	86		TRANSFERS w/o REIMBURSEMENT	+	8													
Army Reserve	9			INVENTORY Balance on Hand	+	56,396													
Army Nat Guard	10A			PRICE ADJUSTMENT	+/-	- 2,092													
AF Nat Guard	10B			TOTAL		\$ 75,690													
Air Force Regular	11																		
Coast Guard 1/	12																		
Foreign 1/	13																		
Miscellaneous 1/	14	58		ALLOWANCES															
TARS 1/	15	6		BASIC ALLOWANCE	3,257	5.38	17,523					LAST FULL PHYSICAL INVENTORY							
Total Other Pers 2/	16	1,735		99 OR LESS	725	.81	587				DATE	06/09/98							
Grand Total 3/	17	3,257		100 TO 149	1,349	.40	539				NUMBER OF DAYS SINCE	21							
				UNDER / (OVER) ISSUE CF			1664				INVENTORY ACCURACY RATE	96.99%							
1/ Prepare certification in accordance with Food Service Management, NAVSUP Publication 486, Chapter 2, Volume 1. 2/ Codes 2 through 15. 3/ Codes 1 and 16.				CASH STATEMENT				ADVANCED FOODS											
								TOTAL ALLOWANCES		20,313				ADVANCED FOODS	2,788				
				UNDEPOSITED BAL FWD	\$	2,056		FOOD COST (338)		19,954		STORES CONSUMED	19,574						
				SALE OF MEALS	+	7,737		(UNDER)/OVER ISSUE		359		ADVANCED FOODS = 14.00% OF STORES CONSUMED							
				BULK SALES	+	380		% (UNDER)/OVER ISSUE		1.76		DIFFERENCE BETWEEN FOOD COST & STORES CONSUMED 1.90%							
				SURCHARGES	+	40		COUNTRY CODE				SUB TRANS							
				CASH DEPOSITED WITH D.O.	-	2,056		ACCOUNTING CLASSIFICATION	APPROP	HEAD	OBJ	CLASS	BCN	ALLOT	AAA	TYPE	PAA	COST CODE	AMOUNT
				OTHER SALES OF MEALS	-	0		SALES	17_1453	2241	007	41118	0	068732	3C	008181	0N2111173110	\$ 1867.40	
				UNDEPOSITED SALES	\$	8,157		SURCHARGES O&MN	17_1804	2241	000	41118	0	068732	2D		0N0010973110	\$ 188.25	
								TOTAL										\$ 2055.65	
CERTIFICATION				SIGNATURES/COMMENTS				REVIEWED BY LEADING MS (SIGNATURE)											
DISBURSING OFFICER		COLLECTION		DO				COMMENTS (Hand Written Note): The figures contained in the 'RATIONS ALLOWED' column are correct to the best of my knowledge and belief.				I CERTIFY that the above information is correct to the best of my knowledge and belief.							
(SIGNATURE) (DATE)	VOUCHER #	SYMBOL	DATE																
R.C. FAMILY PERS 07/01/98	C134003	18888	06/30/98					EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE) R.S. BART 01 JULY 1998				CERTIFIED BY (SIGNATURE) (RANK AND TITLE) (DATE) W.B. ELLIS LMSG PFO 01 JULY 1998							
STANDARD DOC. NO.	N2411198MD00007																		
CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:																			

Correction annotated with an asterisk.

Corrected report will have a (Y) in the corrected report block followed by the corrected report number.

Figure 7-20

NAVSUP P-486 - Food Service Management

RECORDING DATA ON THE LEVEL OF PROCUREMENT ON THE GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359)

PR480001 TIME: 09-01		*** GENERAL MESS SUMMARY DOCUMENT (NAVSUP FORM 1359) ***				DATE: 01 JULY 1998	
HEADING COMMANDING OFFICER NAVAL STATION DUARTE		PERIOD 1 JUN 1998 THRU 30 JUN 1998		DAYS OPER 30		DAYS IN PORT 30	
		CORRECTED REPORT? N		MERGED RETURN? N		UIC 21111	
				FINAL RETURN? N			
***** RATIONS ALLOWED STATEMENT *****							
Navy Rations Allowed		18,954					
Other Rations Allowed		16,480					
TOTAL RATIONS ALLOWED		35,434					
***** RECEIPTS *****							
INVENTORY Balance Brought Forward		\$ 22,021					
RECEIPTS WITH CHARGE		53,571					
RECEIPTS WITHOUT CHARGE		98					
***** LEVEL OF PROCUREMENT *****							
RECEIPTS WITH CHARGE		53,571					
less: TRANSFERS w/ REIMBURSEMENT		- 134					
less: BULK SALES		- 380					
		53,057					
TOTAL RECEIPTS less TRANSFERS & BULK SALES		53,057					
TOTAL ALLOWANCES less UNDER/(OVER) ISSUE CF		52,315					
		RATIO = 1.01					
Ratio less than 1.00 means purchases, transfers and sales were less than allowances.							
BULK SALES		+ 380					
TRANSFERS w/ REIMBURSEMENT		+ 134					
TRANSFERS w/o REIMBURSEMENT		+ 8					
INVENTORY Balance on Hand		+ 56,396					
PRICE ADJUSTMENT +/-		- 2,092					
TOTAL		\$ 75,690					
***** ALLOWANCES *****							
BASIC ALLOWANCE		3,257		DATE		06/09/98	
99 OR LESS		725		NUMBER OF DAYS SINCE		21	
100 TO 149		1,349		INVENTORY ACCURACY RATE		96.99%	
UNDER / (OVER) ISSUE CF		1664					
***** CASH STATEMENT *****							
UNDEPOSITED BAL FWD		\$ 2,056					
SALE OF MEALS		+ 7,737					
BULK SALES		+ 380					
SURCHARGES		+ 40					
CASH DEPOSITED WITH D.O.		- 2,056					
OTHER SALES OF MEALS		- 0					
UNDEPOSITED SALES		\$ 8,157					
***** CERTIFICATION *****							
DISBURSING OFFICER (SIGNATURE) (DATE)		COLLECTION VOUCHER #		DO SYMBOL		DATE	
R. S. BART		C134003		18888		06/30/98	
STANDARD DOC. NO.		NA111198MD00007					
<p>CERTIFICATION: I certify that I have received cash in the amount of \$ 2,055.65, representing deposits described above, which will be included in my statement of accountability for the period of:</p>							
<p>The figures contained in the 'RATIONS ALLOWED' column are correct to the best of my knowledge and belief.</p>							
<p>EXECUTIVE/PERSONNEL OFFICER (SIGNATURE) (DATE)</p> <p>R. S. BART 01 JULY 1998</p>							
<p>REVIEWED BY LEADING MS (SIGNATURE)</p> <p>W. B. Ellis msc</p> <p>I CERTIFY that the above information is correct to the best of my knowledge and belief.</p> <p>CERTIFIED BY (SIGNATURE) (NAME AND TITLE) (DATE)</p> <p>W. B. Ellis LTRG FSO 01 JULY 1998</p>							

Level of Procurement (LOP) is an internal tool to gauge procurement trends. It is not used to evaluate the performance of individual Afloat or Ashore galleys.

Figure 7-21

PART B: INVENTORY

7100 GENERAL INFORMATION

1. **APPLICABILITY.** The procedures in this section apply to all general messes. Performing accurate and timely inventories is one of the most critical responsibilities of the Food Service Officer. Physical inventories provide the foundation for records closeouts and submission of general mess returns.

2. **DEFINITION AND PURPOSE.** A physical inventory is a process of identifying, counting and evaluating all subsistence on hand at a specified time. A physical inventory is taken for the following purposes:

- a. To establish and reestablish financial accountability and responsibility;
- b. To determine the dollar value of the subsistence on hand so that the required financial reports can be prepared;
- c. To check on the accuracy of subsistence ledgers and to adjust any differences that may exist between the subsistence ledgers and the subsistence on hand;
- d. To determine the dollar value of subsistence shortages due to spoilage, damage, waste, pilferage, or other losses not reflected on subsistence ledgers;
- e. To identify subsistence shortages and overages and to determine financial liability; and,
- f. To serve as a management tool for subsistence inventory controls.

3. **WHEN TAKEN.** A full physical subsistence inventory will be taken as follows:

- a. Upon relief of the accountable Food Service Officer;
- b. Upon relief of the responsible bulk storeroom custodian;
- c. A full physical inventory will be conducted within 90 days of the last full physical inventory. Trident submarines will conduct a full physical inventory at the end of each patrol cycle;
- d. When there is evidence of unauthorized entry into that storeroom; and,
- e. At any other time when directed by the Type Commander, Major Claimant, Commanding Officer, Supply Officer or Food Service Officer.

4. **INVENTORY ADJUSTMENTS.** There are two types of inventory adjustments.

a. **Loss From Inventory** - This results when the number of items on hand counted during a physical inventory is less than the number of items carried in the NAVSUP Form 335, Subsistence Ledger. This shortage must be investigated by the Leading CS or FSO.

b. **Gain From Inventory** - This results when the number of items on hand counted during a physical inventory is more than the number of items carried in the NAVSUP Form 335, Subsistence Ledger. This excess must be investigated by the Leading CS or FSO.

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7101 INVENTORY MANAGEMENT

Food Service Officers will be expected to maintain an inventory validity of at least 95%. Loss of issue, receipt and expenditure documents and incorrect records posting will impede the ability to meet the 95% accuracy goal. Showing an interest in the storerooms will provide significant dividends on the time invested. A difference in book balances and the actual count during an inventory may be the difference between being over/under issue. Various checks and balances can be used to maintain control of inventory accuracy.

1. INVENTORY MANAGEMENT. The Food Service Officer will develop and implement an effective inventory management plan, including spot inventory and storeroom inventories.

a. Spot Inventories. This procedure is used when the Food Service Officer conducts spot inventories of subsistence items in the bulk storeroom at unannounced times during the course of the monthly accounting period. A minimum of 5% of subsistence line items maintained in the bulk storeroom will be inventoried at least twice a month (for a total of 10% monthly). Spot inventories should concentrate on high value and fast moving items. The results will be compared against the Subsistence Ledgers (NAVSUP Form 335) to ensure the inventory accuracy of the bulk storeroom is maintained.

b. Storeroom Inventories. This procedure is used when the Food Service Officer conducts a wall to wall inventory of all subsistence items in a particular storeroom. The requirement is that each storeroom will be inventoried as a minimum every 90 days. The results will be compared against the Subsistence Ledgers (NAVSUP Form 335) with appropriate adjusting entries made. Exercise caution with this procedure when like subsistence items are located in multiple locations.

c. Breakout/Perpetual Inventories (Optional). This procedure is used when the bulk storeroom custodian inventories the remaining subsistence items after each breakout or issue is made. The bulk storeroom custodian will indicate the balance on hand on each Food Item Request/Issue Document (NAVSUP Form 1282) after making each breakout or issue. The recordskeeper will compare this balance after decreasing the breakout or issue on the Subsistence Ledger (NAVSUP Form 335). Differences will be examined and appropriate entries made.

d. Emergency breakout procedures should be developed.

7102 PREPARING FOR INVENTORIES

1. PREPARATION. Prior to the inventory, ensure all receipts, transfers, surveys, returns and issues to the general mess and private messes are up to date and posted. Issues that have been posted should be separated from stocks to be inventoried. All receipt and expenditure (transfer, survey, sale and issue) documents will be posted to:

- a. Subsistence Ledgers (NAVSUP Form 335); and,
- b. Record of Receipts and Expenditures (NAVSUP Form 367).

All subsistence items will be arranged to make counting easier. It is recommended that like items be together, neatly stacked, visible, and in food item code (FIC) sequence in each storeroom, where possible.

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2. ASSIGNMENT OF PERSONNEL. The Food Service Officer, and upon relief, both the Food Service Officer and the relieving Food Service Officer, will take the inventory. Personnel assigned responsibility for subsistence storage areas will be present and participate in the inventory in their respective spaces. When possible a two-team method will be utilized (two teams, two or more per team).

7103 FULL PHYSICAL INVENTORY PROCEDURES

1. ROUGH INVENTORY

a. Recording the Inventory. For automated activities, the Inventory Worksheet generated by FSM will be utilized. For manual activities the actual count of subsistence items will be recorded using a blank NAVSUP Form 1059 and be referred to as the rough inventory (Figure 7-23). This form will contain at a minimum; FIC, nomenclature, unit of issue and quantity on hand. The rough inventory will be retained for a period of one year in the Food Service Officer's accountability file. Prior to retaining, the rough inventory must have all differences reconciled before printing the smooth inventory. The smooth inventory will then be signed and placed in the FSO's accountability file. It is also recommended that the TYCOM be contacted for specific local requirements.

b. Actions During the Inventory. The contents of boxes from which items have been removed will always be counted. The Food Service Officer will take the necessary action to ensure that no issue, transfer, or sale of subsistence items is made, except in an emergency, until the inventory has been reconciled. If an emergency breakout is made during the inventory, the inventory team will be notified and their signatures will be obtained on the breakout document.

c. Actions After the Inventory.

(1) Reconciliation. For automated activities, the FSM system (screen # F82000001) will produce both a discrepancy listing and a 5% difference of total expenditures listing and will be initialed by the Food Service Officer. For manual activities the quantities on the rough inventory will be compared with the balances on the NAVSUP Form 335. A list will be made of discrepancies between inventory quantities and the on hand balances. Discrepancies will be rechecked by the personnel conducting the inventory. All discrepancies greater than 5% of the current on hand balance will be considered an inventory error. Inventory errors must be investigated, adjusted, and initialed beside the adjustment on the NAVSUP Form 335 by the Food Service Officer. Posting the inventory to the NAVSUP Form 335:

(a) If the inventory is correct, it may be posted at this time, or when all discrepancies have been resolved. The inventory quantity will be posted to the "On Hand" balance column.

(b) If the inventory reveals unresolved discrepancies resulting in a shortage, (the number of items on hand counted during a physical inventory is less than the number of items carried in the NAVSUP Form 335, Subsistence Ledger) a Loss From Inventory has occurred and must be posted as follows (Figure 7-24):

<u>Column</u>	<u>Instructions for Entry</u>
Mo./Day	Month and day the inventory was taken.
Receipts	INVADJ (if applicable)

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GM Issued	If the inventory quantity is greater than the "On Hand" balance, the amount entered will be a negative value. If the inventory quantity is less than the "On Hand" balance, the amount will be a positive value.
GM Cumulative Total	The sum of the value entered in the "GM Issued" column and the last value entered in the "Cumulative Total" column (if applicable).
Other	INV
On Hand	The physical inventory count of the subsistence item.

(c) If the inventory reveals unresolved discrepancies resulting in an excess, (the number of items on hand counted during a physical inventory is more than the number of items carried in the NAVSUP Form 335, Subsistence Ledger) a Gain From Inventory has occurred and must be posted as follows (Figure 7-25):

<u>Column</u>	<u>Instructions for Entry</u>
Mo./Day	Month and day the inventory was taken.
Receipts	INVADJ (if applicable)
GM Issued	The difference between the actual amount counted during the physical inventory and the "On Hand" balance shown on the NAVSUP Form 335. This amount will be a negative value.
GM Cumulative Total	The sum of the value entered in the "GM Issued" column and the last value entered in the "Cumulative Total" column. This will be a negative value.
Other	INV
On Hand	The physical inventory count of the subsistence item.

(2) Inventory Adjustment Sheets. Quantity differences between the inventory and the NAVSUP Form 335 balance will also be recorded to the Inventory Adjustment sheets. For automated activities, FSM will generate an Inventory Adjustment listing. An original and one copy of the Inventory Adjustment sheets will be made using a blank NAVSUP Form 1059 or a NAVSUP Form 1282. An inventory loss is posted as a (+) figure and an inventory gain is posted as a (-) figure. Each entry on the Inventory Adjustment sheet will be priced and extended at the lesser value between the fixed price and the most current last receipt price. All inventory adjustment sheets need to be retained in the accountability file as part of the retained returns.

(3) Posting Differences (Money Value Only) to the Food Cost Control Record (NAVSUP Form 338). Gains and/or losses in inventories must be assumed to have been issued or returned items not documented to and from the general mess. As such, the summary of all inventory adjustments must be posted to the NAVSUP Form 338 to reflect the true accumulation

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of actual food costs (Figure 7-26 for gain and Figure 7-27 for loss by inventory.) Proper posting for the money value of inventory adjustment is as follows:

<u>Column</u>	<u>Instructions for Entry</u>
(1)	Date of the actual inventory.
(2-5)	Inventory adjustment.
(15)	The Monetary Allowance cumulative total brought forward.
(16)	Obtained from the Inventory Adjustment Sheet. When the total inventory adjustment results in a loss (positive figure), it will be posted as a plus entry. When the total inventory adjustment results in a credit issue (negative figure), it will be posted as a minus entry.
(17)	The sum of the total inventory adjustment (column 16) plus the Food Cost cumulative total (column 17).
(18)	Difference between column (15) and column (16).

2. SMOOTH INVENTORY. For automated activities smooth inventory sheets will be generated automatically by FSM. For manual activities smooth inventory sheets will be prepared by the recordskeeper as of the last day of each monthly accounting period. A NAVSUP Form 1059 will be used. If the inventory was taken on the last day of the monthly accounting period, the actual inventory will be recorded on the NAVSUP Form 1059. If the inventory was taken on a day other than the last day of the monthly accounting period or during an monthly accounting period when no inventory was taken, a book inventory (balance on hand on the last day of the monthly accounting period on the NAVSUP Form 335) will be recorded on the NAVSUP Form 1059. From the NAVSUP Form 335s, enter the last receipt prices, extend the values, total each page and recap the total of all pages on the last page. The Food Service Officer, and if applicable, the relieving Food Service Officer, will compare the rough and smooth inventories. They will sign and date the bottom of the last page of the smooth inventory to certify correctness (Figure 7-28).

3. MONEY VALUE TRANSFER OF INVENTORY BETWEEN TRIDENT SUBMARINES. Trident submarines will use a NAVSUP Form 1359 to transfer the money value of inventories between blue and gold crews in accordance with para 7301.

4. DISTRIBUTION

a. Rough Inventory. Retain the original until all differences have been reconciled and the smooth inventory prepared and signed by the Food Service Officer.

b. Smooth Inventory. Original placed in the Food Service Officer's accountability file.

c. Inventory Adjustment Sheets. Original placed in the Food Service Officer's accountability file.

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d. 5% difference of the current on-hand balance listing. Original placed in the Food Service Officer's accountability file.

e. (DD Form 1149 Requisition and invoice/shipping document) will be used for the transfer of inventory between Gold and Blue Crews on TRIDENT Submarines. The DD Form 1149 must be signed by the FSO and JOD for both crews during the transfer. The close out of the month/cycle is not completed at time of food transfer to the other crew because the remaining dry inventory is not accepted/transferred to SRSS when the other crew takes the boat/freezer inventory.

(1) Transferring Crew

(a) original - to receiving crew

(b) copy - with receiving crews receipt inspectors signature in the accountability file

(2) Receiving Crew

(a) original - Accountability File

(b) copy - Receipts without Charge File

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FOOD ITEM REPORT/MASTER FOOD CODE LIST
(NAVSUP FORM 1059)
USED FOR RECORDING INVENTORY

F82610001 TIME: 16:11 *** INVENTORY WORKSHEET *** DATE: 29JUN98 PAGE: 1

FOOD ITEM REPORT/MASTER FOOD CODE LIST (10110)
NAVSUP FORM 1059 (Rev. 11-81)

ACTIVITY NAVAL STATION DUARTE | UIC N21111 | DATE

*** SEMI-PERISHABLE (DRY) ***

CODE	NSN	NOMENCLATURE	UI	QUANTITY REQ'D	QUANTITY ISSUED	UNIT PRICE	VALUE
	8940	FOOD SPECIALTY PREPARATIONS					
J76	01-074-4922	CREAMER, NONDAIRY, 50/100 PG	HD				
	8950	CONDIMENTS & RELATED PRODUCTS					
N77	00-616-5477	RELISH, PICKLE, SWEET, GAL, DOMESTIC	JR				

SUBTOTAL \$

TOTAL OF ALL SUBTOTALS \$

LESS GALLEY PRODUCED BAKERY PRODUCTS SOLD \$

GRAND TOTAL \$

Issue Approved by (Signature, Rate & Title) | Date

Issued by (Signature, Rate & Title) | Date

Received By (Signature, Rate & Title) | Date

I CERTIFY THE FOREGOING TO BE A TRUE STATEMENT OF INVENTORY.
Signature | Date

Figure 7-23

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POSTING A LOSS BY INVENTORY

HIGH LIMIT:		1998		EXPENDITURES				EXPENDITURES							
LOW LIMIT:		MO.	DAY	RECEIPTS	GENERAL ISSUED	MESS CUM. TOTAL	OTHER	ON HAND	19 MO.	DAY	RECEIPTS	GENERAL ISSUED	MESS CUM. TOTAL	OTHER	ON HAND
NAVSUP FORM 335 (Rev. 2-78)		S/N 0108-LF-500-3350		SUBSISTENCE LEDGER (4442)											
F82720001 TIME: 16:25		NAVAL STATION GUARTE (N211111)		STOCK NO. 8950006165477				ITEM N77, RELISH,PICKLE,SWEET,GAL,DOMESTIC				DATE: 30JUN98 PAGE: 1			
1998		0	01	BBF				3.00							
MO. & DAY		*FIXED PRICE			1.00	1.00									
06/26		0	11		1.00	2.00		1.00							
06/26		06	24		1.00	3.00		0.00							
1998		06	26	4.00				4.00							
MO. & DAY		#REC/P/T PRICE			1.00	4.00		3.00							
BF		06	27		1.00	5.00		2.00							
06/26		06	29		1.00	6.00		1.00							
06/26		06	30		1.00	7.00	INV	0.00							
06/26		06	30	INVADJ +	1.00	7.00	INV	0.00							

* Use to extend issues to General Mess. # Use to extend inventory and to price sales and transfers.
ISSUED CODES: 1 - 9 = BRANCH MESS CODE
OTHER CODES: LW = LOSS WITHOUT SURVEY; RI = RETURN OF ISSUE FROM PRIVATE MESS; SV = SURVEY; TR = TRANSFER OUT; TI = TRANSFER IN; SM = SPECIAL MEAL
***** END OF REPORT *****

Figure 7-24

SUBSISTENCE LEDGER (NAVSUP FORM 335) POSTING A GAIN BY INVENTORY

HIGH LIMIT:		1998		EXPENDITURES				EXPENDITURES							
LOW LIMIT:		MO.	DAY	RECEIPTS	GENERAL ISSUED	MESS CUM. TOTAL	OTHER	ON HAND	19 MO.	DAY	RECEIPTS	GENERAL ISSUED	MESS CUM. TOTAL	OTHER	ON HAND
F82720001 TIME: 16:25		NAVAL STATION GUARTE (N211111)		STOCK NO. 8940010744922				ITEM J76, CREAMER,NONDAIRY, 50/100 PG				DATE: 30JUN98 PAGE: 1			
NAVSUP FORM 335 (Rev. 2-78)		S/N 0108-LF-500-3350		SUBSISTENCE LEDGER (4442)											
1998		06	01	BBF				76.00							
MO. & DAY		*FIXED PRICE			5.00	5.00		71.00							
04/01		06	09		4.00	9.00		67.00							
06/01		06	18		6.00	15.00		61.00							
1998		06	21		6.00	21.00		55.00							
MO. & DAY		#REC/P/T PRICE			10.00	31.00		45.00							
03/06		06	24		5.00	36.00		40.00							
06/30		06	30				HR	2.00							
06/30		06	30	INVADJ	2.00	34.00	INV	40.00							

* Use to extend issues to General Mess. # Use to extend inventory and to price sales and transfers.
ISSUED CODES: 1 - 9 = BRANCH MESS CODE
OTHER CODES: LW = LOSS WITHOUT SURVEY; RI = RETURN OF ISSUE FROM PRIVATE MESS; SV = SURVEY; TR = TRANSFER OUT; TI = TRANSFER IN; SM = SPECIAL MEAL
***** END OF REPORT *****

Figure 7-25

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GENERAL MESS CONTROL RECORD (NAVSUP FORM 338) POSTING MONEY VALUE ONLY GAIN BY INVENTORY

F84120001 TIME: 20:45		*** GENERAL MESS CONTROL RECORD (NAVSUP FORM 338) ***										DATE: 30 JUN 98 PAGE: 1						
GENERAL MESS CONTROL RECORD (4061)		BDFA 5.38		SUPPLEMENTAL/SPECIAL ALLOWANCES 0.81/ 0.40 + 0.00		FOR THE PERIOD 24 JUN 98 - 30 JUN 98												
NAVSUP FORM 338 (REV. 11-84)		GENERAL MESS		COMMANDING OFFICER		NAVAL STATION DUARTE		FPO-AE		UIC V21111								
FROM (Name of Ship or Station)		NAVAL STATION DUARTE		GENERAL MESS		NAVAL STATION DUARTE		FPO-AE		UIC V21111								
DAY OF MO (1)	MEALS SOLD FOR CASH					MEALS FED - RATIONS IN KIND					RATION CREDIT RIK/CASH SALES		MONETARY ALLOWANCE		FOOD COST		OVER/UNDER ISSUES	
	B (2)	L (3)	D (4)	N (5)	DAILY (6)	B (7)	L (8)	D (9)	N (10)	DAILY (11)	DAILY (12)	CUMULATIVE TOTAL (13)	DAILY (14)	CUMULATIVE TOTAL (15)	DAILY (16)	CUMULATIVE TOTAL (17)	ONE RATION (18)	CURRENT BALANCE (19)
BF JUN											2499	2499	15945.71	15945.71		15532.2		+ 360.65
AR 24	11	25	2	0	13.00	69	104	102	0	96.20	109	2608	630.02	16575.73	1287.33	16819.63	11.81	- 296.66
AR 25	15	38	1	0	18.60	74	106	123	0	106.40	125	2733	722.50	17298.23	635.89	17455.52	5.09	- 210.05
AR 26	7	23	2	0	11.40	37	130	75	0	89.40	101	2834	583.78	17882.01	1112.55	18568.07	11.02	- 738.82
SU 27	0	4	0	0	2.20	0	74	0	65	59.30	62	2896	383.78	18265.79	368.42	18953.41	8.25	- 742.38
MO 28	0	10	0	0	4.50	0	80	0	71	64.40	69	2965	427.11	18692.90	309.73	19323.83	5.34	- 683.69
AR 29	10	30	0	0	14.00	70	118	121	0	109.60	124	3089	716.72	19409.62	309.73	19633.56	2.50	- 276.70
AR 29	INVENTORY ADJUSTMENT														- 1.49	19632.07		- 275.21
TOTALS											3089	3089	716.72	19409.62	+ 53.55	19632.07		- 330.25

COMMENTS:
A = RATION CREDIT FORMULA 20%40%40%
B = RATION CREDIT FORMULA 45%55%
Q = SUPPLEMENTAL ALLOWANCE 1 - 99
R = SUPPLEMENTAL ALLOWANCE 100 - 149

PREPARED BY: RECORDSKEEPER AUDITED BY: LEADING MS AUDITED & CERTIFIED BY: W. B. ELLIS, LTJG, FOOD SERVICE OFFICER

RECORD COUNT = 7 ***** END OF REPORT ***** S/N 0108-LF-500-3381

Figure 7-26

POSTING MONEY VALUE ONLY LOSS BY INVENTORY

F84120001 TIME: 20:45		*** GENERAL MESS CONTROL RECORD (NAVSUP FORM 338) ***										DATE: 30 JUN 98 PAGE: 1						
GENERAL MESS CONTROL RECORD (4061)		BDFA 5.38		SUPPLEMENTAL/SPECIAL ALLOWANCES 0.81/ 0.40 + 0.00		FOR THE PERIOD 24 JUN 98 - 30 JUN 98												
NAVSUP FORM 338 (REV. 11-84)		GENERAL MESS		COMMANDING OFFICER		NAVAL STATION DUARTE		FPO-AE		UIC V21111								
FROM (Name of Ship or Station)		NAVAL STATION DUARTE		GENERAL MESS		NAVAL STATION DUARTE		FPO-AE		UIC V21111								
DAY OF MO (1)	MEALS SOLD FOR CASH					MEALS FED - RATIONS IN KIND					RATION CREDIT RIK/CASH SALES		MONETARY ALLOWANCE		FOOD COST		OVER/UNDER ISSUES	
	B (2)	L (3)	D (4)	N (5)	DAILY (6)	B (7)	L (8)	D (9)	N (10)	DAILY (11)	DAILY (12)	CUMULATIVE TOTAL (13)	DAILY (14)	CUMULATIVE TOTAL (15)	DAILY (16)	CUMULATIVE TOTAL (17)	ONE RATION (18)	CURRENT BALANCE (19)
BF JUN											2499	2499	15945.71	15945.71		15532.2		+ 360.65
AR 24	11	25	2	0	13.00	69	104	102	0	96.20	109	2608	630.02	16575.73	1287.33	16819.63	11.81	- 296.66
AR 25	15	38	1	0	18.60	74	106	123	0	106.40	125	2733	722.50	17298.23	635.89	17455.52	5.09	- 210.05
AR 26	7	23	2	0	11.40	37	130	75	0	89.40	101	2834	583.78	17882.01	1112.55	18568.07	11.02	- 738.82
SU 27	0	4	0	0	2.20	0	74	0	65	59.30	62	2896	383.78	18265.79	368.42	18953.41	8.25	- 742.38
MO 28	0	10	0	0	4.50	0	80	0	71	64.40	69	2965	427.11	18692.90	309.73	19323.83	5.34	- 683.69
AR 29	10	30	0	0	14.00	70	118	121	0	109.60	124	3089	716.72	19409.62	309.73	19633.56	2.50	- 276.70
AR 29	INVENTORY ADJUSTMENT														+ 53.55	19632.07		- 330.25
TOTALS											3089	3089	716.72	19409.62	+ 53.55	19632.07		- 330.25

COMMENTS:
A = RATION CREDIT FORMULA 20%40%40%
B = RATION CREDIT FORMULA 45%55%
Q = SUPPLEMENTAL ALLOWANCE 1 - 99
R = SUPPLEMENTAL ALLOWANCE 100 - 149

PREPARED BY: RECORDSKEEPER AUDITED BY: LEADING MS AUDITED & CERTIFIED BY: W. B. ELLIS, LTJG, FOOD SERVICE OFFICER

RECORD COUNT = 7 ***** END OF REPORT ***** S/N 0108-LF-500-3381

Figure 7-27

NAVSUP P-486 - Food Service Management

RECORDING SMOOTH INVENTORY TO THE
FOOD ITEM REPORT/MASTER FOOD CODE LIST
(NAVSUP FORM 1059)

F82631Z01 TIME: 12:05 *** SMOOTH FULL INVENTORY *** DATE: 01 JUL 98 PAGE: 29

FOOD ITEM REPORT/MASTER FOOD CODE LIST (10110)
NAVSUP FORM 1059 (Rev. 11-81)

ACTIVITY COMMANDING OFFICER | UIC | DATE
NAVAL STATION DUARTE | N21111 | 06/30/98

*** PERISHABLE (FRESH/CHILL) ***

CODE	NSN	NOMENCLATURE	UI	QUANTITY REQ'D	QUANTITY ISSUED	UNIT PRICE	VALUE
8930 JAMS, JELLIES, & PRESERVES							
Y19	01-035-0086	JAM & JELLY, ASST., 1/2 OZ BOAT/CUP	HD		20.00	3.1650	63.30
Y30	00-576-4233	JELLY, GRAPE, 1/2 OZ BOAT/CUP/BAG	HD		0.00	1.9600	0.00
Y34	00-438-2652	PEANUT BUTTER, 1/2 OZ BOAT/CUP	HD		0.00	0.1700	0.00
8945 FOOD OILS AND FATS							
Y56	00-616-0091	SHORTENING COMPOUND, GEN. PURP. 50 LB	BX		4.00	24.6870	98.75
8950 CONDIMENTS & RELATED PRODUCTS							
Y68	01-186-8173	BARBECUE SAUCE	HD		10.00	2.5426	25.43
Y70	00-616-5479	CATSUP, 7/16 OZ	HD		0.00	1.8550	0.00
Y74	00-127-9806	HORSERADISH, PREPARED	HD		4.00	2.7219	10.89
Y76	00-616-5474	MUSTARD, PREPARED	HD		39.00	1.0234	39.91
Y77	00-139-5773	RELISH, PICKLE, SPICY	HD		0.00	2.8400	0.00
Y78	00-616-5481	SALAD DRESSING, ITALIAN	HD		0.00	2.7900	0.00
Y79	00-328-6728	TARTAR SAUCE, 7/16 OZ BOAT/CUP/BAG	HD		17.00	2.4582	41.79
Y83	01-057-1559	YEAST, BAKER'S, DRY, 2 LB	BG		24.00	3.1334	75.20
8905 MEAT, POULTRY, AND FISH							
Z16	13-397-3001	CHICKEN BREAST BNLS SKLS	LB		8.00	2.7260	21.81
SUBTOTAL \$							377.08
TOTAL OF ALL SUBTOTALS \$							56396.49
PRODUCED BAKERY PRODUCTS SOLD \$							
GRAND TOTAL \$							56396.49

Issue | Date

Issued by (Signature, Rate & Title) | Date

Received By (Signature, Rate & Title) | Date

I CERTIFY THE FOREGOING TO BE A TRUE STATEMENT OF INVENTORY.
Signature *W.B. Ellis LTSG* | Date *30 Jun 98*

Last receipt price is used to extend the ending inventory.

Dollar value of the ending inventory is posted to the expenditure side of the NAVSUP Form 367 at the end of the month and the entry on the receipt side for the new month.

Figure 7-28

PART C: PREPARATION OF FINANCIAL RETURNS - CLOSING OUT RECORDS

7200 GENERAL

The supporting documents used in preparing the NAVSUP Form 1359 are NAVSUP Forms 367, 335, 338, 1059, 1149, 1292, and DD Form 200. These records, as well as NAVSUP Form 335, are required to be properly closed prior to preparation of the NAVSUP Form 1359.

7201 SUBSISTENCE LEDGER (NAVSUP FORM 335)

For manual activities, a double line will be drawn on each Subsistence Ledger (NAVSUP Form 335) below the total issues to the general mess at the end of the monthly accounting period to indicate the record has been closed. The inventory quantities, which appear as the last entry in the "On Hand" column, will be posted just below the double line as the first entry for the next monthly accounting period. For automated activities, the NAVSUP Form 335 is automatically closed out and reopened during the monthly accounting period close-out processing.

7202 MONTHLY SUMMARY OF ISSUES TO THE GENERAL MESS (NAVSUP FORM 1059)

1. For manual activities, after the NAVSUP Form 335s have been properly closed, a Summary of Issues to the general mess will be computed. The cumulative total of all issues for each food item is then transcribed on the current Fixed Price List (NAVSUPNOTE 7330) and extended at the lesser value between the fixed price and the most current last receipt price (Figure 7-29). The Fixed Price List is promulgated by NAVSUP 51 on a quarterly basis. If there is no fixed price for a food item, the last receipt price will be used. When a gain by inventory occurs as a result of an inventory adjustment, the quantity and value will be posted as a minus entry (see para 7103-1c(1)(c)). Ensure that last receipt prices are recorded on the bottom of the last page of the Fixed Price List (selected milk and bread products) prior to forwarding to NAVSUP 51 with the monthly returns.

2. For automated activities, the Summary of Issues is generated automatically by the Food Service Management (FSM) system during the monthly Accounting Period closeout processing. This report must be downloaded to diskette and transmitted to NAVSUP via SALTS along with the NAVSUP Form 1359 and NAVSUP Inventory Extract File.

7203 RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

1. GENERAL. For automated activities, the NAVSUP Form 367 is automatically completed by FSM when all receipt and expenditure documents are posted. The Record of Receipts and Expenditures (NAVSUP Form 367) is broken down into two sections: a "Receipt" section and an "Expenditure" section.

2. RECEIPT SECTION. Prior to closing out the NAVSUP Form 367, the following end of the month entries must have been made on the receipt side:

- a. Beginning Inventory brought forward,

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- b. Receipts with charge,
- c. Receipts without charge,
- d. Total (a+b+c=d).

3. EXPENDITURE SECTION. Prior to closing out the NAVSUP Form 367, the following end of month entries must have been made on the expenditure side:

- a. Loss without Survey (NAVSUP Form 1334),
- b. Surveys (DD Form 200),
- c. Summary of Issues to the General Mess (Food Cost),
- d. Ending Inventory,
- e. Price Adjustment,
- f. Sale of Bulk Food Items,
- g. Transfers with Reimbursement,
- h. Transfers without Reimbursement,
- i. Total (a+b+c+d+e+f+g+h = i).

4. POSTING LOSS WITHOUT SURVEY (NAVSUP Form 1334). For automated activities the NAVSUP Form 1334 is generated by FSM. For manual activities, the source document for posting the total dollar value of Loss without Survey is the Expenditure Log (Loss Without Survey) (NAVSUP Form 1334). The following is the procedure for posting this value to the "Expenditure" side of the NAVSUP Form 367 (Figure 7-30):

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Month & Day	Enter the last day of the monthly accounting period, i.e., MM/DD.
Activity/Purpose	Enter "Loss w/o Survey"
Document No.	
First Block	Leave Blank (for manual activities). (For automated activities the document number will be issued automatically by FSM and posted to NAVSUP Forms 1334 and 367).
Second Block	Julian date of the last day of the monthly accounting period.
Third Block	Food item code (FIC) of the first food item listed preceded by a "9."
Value	The total dollar value of all surveys documented on the NAVSUP Form 1334.

5. POSTING SURVEYS (DD Form 200). For automated activities the DD Form 200 is

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generated by FSM. For manual activities, the source document for posting the total dollar value of Surveys is the Financial Liability Investigation of Property Loss (DD Form 200). The following is the procedure for posting this value to the "Expenditure" side of the NAVSUP Form 367:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Month & Day	Enter the last day of the monthly accounting period, i.e., MM/DD.
Activity/Purpose	Enter "Survey"
Document No.	
First Block	Leave Blank (for manual activities). (For automated activities the document number will be issued automatically by FSM and posted to Forms DD 200 and NAVSUP 367).
Second Block	Julian date of the survey approval date.
Third Block	Survey number.
Value	The total dollar value of all surveys documented on the DD Form 200.

6. POSTING SUMMARY OF ISSUES TO THE GENERAL MESS. For automated activities, the summary of issues to the General Mess is generated by FSM. For manual activities the source document for posting the total dollar value of Issues to the General Mess at the lesser value between the fixed price and the most current last receipt price is the Food Item Report/Master Food Code List (Fixed Price List) (NAVSUP Form 1059). It summarizes all issues to the general mess throughout the monthly accounting period (NAVSUPNOTE 7330 notice). The following is the procedure for posting this value to the "Expenditure" side of the NAVSUP Form 367 (Figure 7-31):

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Month & Day	Enter the last day of the monthly accounting period i.e., MM/DD.
Activity/Purpose	Enter "GM Issues."
Document No.	Leave blank for both manual and automated activities.
Value	The total dollar value of all general mess issues as recorded on column 17 of NAVSUP Form 338.

7. POSTING ENDING INVENTORY. For automated activities see para 7103(2) for FSM close out. For manual activities the source document for posting the total dollar value of Ending Inventory at last receipt price is the Food Item Report/Master Food Code List (NAVSUP Form 1059). The following is the procedure for posting this value to the "Expenditure" side of the NAVSUP Form 367 (Figure 7-32):

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
-------------------------------	-------------------------------

NAVSUP P-486 - Food Service Management

Month & Day	Enter the last day of the monthly accounting period i.e., MM/DD.
Activity/Purpose	Enter "Ending Inventory."
Document No.	Leave blank for both manual and automated activities.
Value	The total dollar value of ending inventory as recorded on the NAVSUP Form 1059.

8. PRICE ADJUSTMENT. For automated activities see para 7203(7) for FSM close out. For manual activities after all receipts and expenditures have been posted, the value of receipts and the value of expenditures will be totaled. The difference, if any, will be considered a price adjustment, and will be posted as a plus or minus value to the expenditure side as follows (Figure 7-33):

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Month & Day	Enter the last day of the monthly accounting period i.e., MM/DD.
Activity/Purpose	Enter "Price Adjustment"
Document No.	Leave blank for both manual and automated activities.
Value	The total dollar value (plus or minus) required to make the total expenditures equal to the total receipts.

While the price adjustment is the difference between receipt unit prices and fixed unit prices used to compute issues to the general mess, the price adjustment can also include errors in posting the value of receipts, expenditures and inventories. Therefore, care will be exercised in posting receipt and expenditure transactions, taking inventories and using correct unit prices to preclude excessive price adjustments. When the value of the price adjustments exceeds 10% of the value of food cost (NAVSUP Form 338), a review will be made to determine the cause. High cost items and high usage items will be reviewed first to ascertain the accuracy of receipt and expenditure transactions, pricing, and the inventory, as an error in one of these items could substantially effect the price adjustment. If the review does result in the price adjustment being more than 10 per cent of the value of food cost (as reported on the NAVSUP Form 338) the reverse side of NAVSUP Form 1359 must be annotated providing details of the review. After the "Price Adjustment" caption annotate "see reverse".

9. CLOSE-OUT OF THE NAVSUP FORM 367. After all end-of-accounting-period entries have been made on the "Expenditure" side and the Price Adjustment has been computed, close-out entries to the NAVSUP Form 367 will be made as follows (Figure 7-33):

NAVSUP P-486 - Food Service Management

Data Block and Caption

Instructions for Entry

Receipts Side

Month & Day

Enter the last day of the monthly accounting period, i.e., MM/DD.

Source

Enter "Total."

Document No.

Leave blank for both manual and automated activities.

Value

The sum of "Beginning Inventory" + all receipts.

Expenditure Side

Month & Day

Enter the last day of the monthly accounting period, i.e., MM/DD.

Activity/Purpose

Enter "CLOSE OUT."

7204 MONTHLY AUDITING

Prior to submission of monthly financial reports to NAVSUP 51, the Food Service Officer and Leading Culinary Specialist will conduct a thorough audit of all financial returns. See Appendix I, Part III.

NAVSUP P-486 - Food Service Management

SUMMARY OF ISSUES TO THE GENERAL MESS ON THE FIXED PRICE LIST
(FOOD ITEM REPORT/MASTER FOOD CODE LIST – NAVSUP FORM 1059)

F82900001 TIME: 20:53 *** STORES CONSUMED REPORT *** DATE: 01JUL98 PAGE: 17

FOOD ITEM REPORT/MASTER FOOD CODE LIST (10110)
NAVSUP FORM 1059 (Rev. 11-81)

ACTIVITY NAVAL STATION DUARTE UIC N21111 DATE June 01, 1998 thru June 30, 1998

CODE	NSN	NOMENCLATURE	UI	QUANTITY REQ'D	QUANTITY ISSUED	UNIT PRICE	VALUE
Y79	00-328-6728	TARTAR SAUCE, 7/16 OZ BOAT/CUP/BAG	HD		17.00	2.4582	41.79
Y83	01-057-1559	YEAST, BAKER'S, DRY, 2 LB	BG		24.00	3.1334	75.20
LAST RECEIPT PRICE ONLY							
U82		FLAVORED MILK, CHOCOLATE	GL		XXXXXXXXXX	2.2400	XXXXXXXXXXXX
		MILK, LOWFAT, 1%	GL		XXXXXXXXXXXX	2.2200	XXXXXXXXXXXX
						SUBTOTAL \$	116.9900
						TOTAL OF ALL SUBTOTALS \$	19,953.7296
						LESS GALLEY PRODUCED BAKERY PRODUCTS SOLD \$	00.0000
						GRAND TOTAL \$	19,953.7296

Cumulative total of all issues to general mess as recorded on the NAVSUP 335.

Summary of issues to the general mess is extended at the lesser value of fixed price or last receipt price.

Issue Ap _____ Date _____

Issued by _____ Date _____

Received By (Signature, Rate & Title) _____ Date _____

I CERTIFY THE FOREGOING TO BE A TRUE STATEMENT OF ISSUES TO GENERAL MESS

Signature *W.B. Ellis* 1756 Date *2 July 98*

Figure 7-29

NAVSUP P-486 - Food Service Management

POSTING A LOSS WITHOUT SURVEY (NAVSUP FORM 1334) TO THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

F8460001 TIME: 12:48 *** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) *** DATE: 01 JUL98 PAGE: 1

RECORD OF RECEIPTS AND EXPENDITURES (4442)
NAVSUP FORM 367 (REV. 1-80) S/M 0108-LF-500-3670

ACTIVITY COMMANDING OFFICER
NAVAL STATION DUARTE 28882-1888 U.I.C. N21111

*1998 RECEIPTS				*1998 EXPENDITURES					
Mo.	Day	SOURCE	DOCUMENT NO.	VALUE	Mo.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
6	1	INVENTORY BROUGHT FORWARD		22,020.7651	6	30	ALL OTHERS (ISSUES+GPBP-RETURNS)		215.5200
6	1	DOUGHTIES	8091 101 9185	1,169.1729	6	30	SURVEY	8181 0001	860.3000
6	1	COCA-COLA USA	8091 9P70 9226	366.3000	6	30	WARDROOM MESS (ISSUES+GPBP-RETURNS)		164.8100
6	1	MARVA MAID DAIRY	8091 9U46 9207	35.9280	6	30	USS SIRUS		134.2100
6	3	DOUGHTIES	8093 101 9X86	57.3920	6	30	USS NEVERSAIL (LPD-5)	M12345 8181 9S14	7.6000
6	3	MARVA MAID DAIRY	8093 9U93 9207	123.3280	6	30	EXPENDITURE WITHOUT SURVEY	8181 9V03	49.8600
6	3	KOTARIDES BAKING	8093 9U67	351.4500	6	30	ISSUES TO THE GENERAL MESS		53.7296
6	3	MARVA MAID DAIRY	8093 9X91 9X95	114.6528	6	30	INVENTORY		6,396.4928
6	7	DOUGHTIES	8093 101 9X86	861.9286	6	30	SUBTOTAL		77,782.8224
6	7	NSC CHARLESTON	8097 101 9W43	498.8000					-2,092.6666
6	7	DOUGHTIES	8097 102 9X79	1,603.0450					75,690.2558
6	8	MARVA MAID DAIRY	8098 9X91 9X95	122.2120					
6	9	MARVA MAID DAIRY	8099 9U93 9207	1,900.7000					
6	10	KOTARIDES BAKING	8100 9U67	364.9500					
6	14	DOUGHTIES	8099 101 9Y56	1,760.5755					
6	14	NSC CHARLESTON	8104 102 9W41	318.4000					
6	16	DOUGHTIES	8104 101 9X88	873.9577					
6	16	MARVA MAID DAIRY	8106 9U93 9207	103.4560					
6	17	KOTARIDES BAKING	8107 9U67	322.2000					
6	20	MARVA MAID DAIRY	8110 9U93 9207	159.3560					
6	20	MARVA MAID DAIRY	8110 9X91 9256	143.8656					
6	21	DOUGHTIES	8106 101 9Y19	761.7118					
6	22	NSC CHARLESTON	8112 101 9W43	389.3700					

* Receipt Without Charge # Transfer With Reimbursement

NAVSUP FORM 367

F82353201 TIME: 14:45 *** NAVSUP FORM 1334 *** DATE: 01 JUL98 PAGE: 1

EXPENDITURE LOG (4442)
(Loss Without Survey)
NAVSUP FORM 1334 (REV. 7-73)

ACTIVITY (Name and Mailing Address) U.I.C. PERIOD
COMMANDING OFFICER NAVAL STATION DUARTE 28882-1888 V21111 June 1, 1998 THROUGH June 30, 1998

DATE	STOCK NUMBER	ITEM NAME	U/I	QTY	LAST RECEIPT PRICE	TOTAL VALUE	REASON FOR LOSS	FOOD SERVICE OFFICER (Signature)
06/02/98	8920-00-125-9441	G20, SPAGHETTI, 10 BX	LB	10.00	0.5064	5.06	BA	
06/18/98	8910-01-361-5696	U93, MILK, LOWFAT, 1%	GL	5.00	2.2200	11.10	SO	
06/30/98	8905-00-782-5190	Q95, FRANKFURTERS, 1-2 LB	LB	20.00	1.3900	27.80	NO	
06/30/98	8915-01-088-8749	V03, APPLES, EATING, RED, SWEET	LB	10.00	0.5900	5.90	SP	

I CERTIFY THE FOREGOING TO BE A TRUE STATEMENT OF LOSS WITHOUT SURVEY.
L. S. ELLIS, LTJG, FOOD SERVICE OFFICER

TOTAL MONEY VALUE: 49.86 EXPENDITURE NO: 81819G20

RECORD COUNT = 4 ***** END OF REPORT *****

NAVSUP FORM 1334

Dollar value of all loss without surveys for the monthly accounting period.

Document number is the Julian date of the last date of the accounting period followed by "9" and the first food item code.

Figure 7-30

NAVSUP P-486 - Food Service Management

POSTING GENERAL MESS ISSUES TO THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

#1998				#1998					
Mo.	Day	SOURCE	DOCUMENT NO.	VALUE	Mo.	Day	ACTIVITY/PURPOSE	DOCUMENT NO.	VALUE
6	1	INVENTORY BROUGHT FORWARD		22,020.7651	6	30	ALL OTHERS (ISSUES+GPBP-RETURNS)		215.5200
6	1	DOUGHTIES	8091 101 9Y83	1,169.1729	6	30	SURVEY	8181 0001	860.3000
6	1	COCA-COLA USA	8091 9P70 9Z26	366.3000	6	30	HARDROOM MESS (ISSUES+GPBP-RETURNS)		164.8100
6	1	MARVA MAID DAIRY	8091 9A46 9Z07	35.9280	6	30	USS SIRUS		134.2100
6	3	DOUGHTIES	8093 101 9X86	57.3920	6	30	USS NEVERSAIL (LPD-5)	N12345 8181 9S14	7.6000
6	3	MARVA MAID DAIRY	8093 9U93 9Z07	123.3280	6	30	EXPENDITURE WITHOUT SURVEY	8181 9V03	49.8600
6	3	KOTARIDES BAKING	8093 9A67	351.4500	6	30	ISSUES TO THE GENERAL MESS		19,953.7296
6	3	MARVA MAID DAIRY	8093 9X91 9X95	114.6528	6	30	INVENTORY		56,396.4928
6	7	DOUGHTIES	8093 101 9X86	861.9286	6	30	SUBTOTAL		77,782.8224
6	7	NSC CHARLESTON	8097 101 9A43	498.8000	6	30	PRICE ADJUSTMENT		-2,092.4666
6	7	DOUGHTIES	8097 102 9X79	1,603.0451	6	30	TOTAL		75,690.2558
6	8	MARVA MAID DAIRY	8098 9X91 9X95	122.2128					
6	9	MARVA MAID DAIRY	8099 9U93 9Z07	1,900.7000					
6	10	KOTARIDES BAKING	8100 9A67	364.9500					
6	14	DOUGHTIES	8104 101 9Y56	1,760.5755					
6	14	NSC CHARLESTON	8104 102 9A41	318.4000					
6	16	DOUGHTIES	8104 101 9X88	873.9577					
6	16	MARVA MAID DAIRY	8106 9U93 9Z07	103.4560					
6	17	KOTARIDES BAKING	8107 9A67	322.2000					
6	20	MARVA MAID DAIRY	8110 9U93 9Z07	159.3560					
6	20	MARVA MAID DAIRY	8110 9X91 9Z56	143.8656					
6	21	DOUGHTIES	8106 101 9Y19	761.7118					
6	22	NSC CHARLESTON	8112 101 9A43	389.3700					

# STORES CONSUMED REPORT ***				17			
CODE	NSN	NOMENCLATURE	UI	QUANTITY REQ'D	QUANTITY ISSUED	UNIT PRICE	VALUE
Y79	00-328-6728	TARTAR SAUCE, 7/16 OZ BOAT/CUP/BAG	HD		17.00	2.4582	41.79
Y83	01-057-1559	YEAST, BAKER'S, DRY, 2 LB	BG		24.00	3.1334	75.20
LAST RECEIPT PRICE ONLY							
U82		FLAVORED MILK, CHOCOLATE	GL		XXXXXXX	2.2400	XXXXXXXXXXXX
U93		MILK, LOWFAT, 1%	GL		XXXXXXX	2.2200	XXXXXXXXXXXX
SUBTOTAL \$							116.9900
TOTAL OF ALL SUBTOTALS							19,953.7296
LESS GALLEY PRODUCED BAKERY PRODUCTS SOLD \$							00.0000
GRAND TOTAL \$							19,953.7296

Issue Approved by (Signature, Rate & Title)		Date
Issued by (Signature, Rate & Title)		Date
Received By (Signature, Rate & Title)		Date
I CERTIFY THE FOREGOING TO BE A TRUE STATEMENT OF ISSUES TO GENERAL MESS		
Signature	<i>W.B. Ellis</i>	Date
		<i>2 July 98</i>

Figure 7-31

NAVSUP P-486 - Food Service Management

PRICE ADJUSTMENT AND CLOSING ENTRIES ON THE RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367)

F84600001 TIME: 12:48 *** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) *** DATE: 01JUL98 PAGE: 1

RECORD OF RECEIPTS AND EXPENDITURES (4442)
NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670

RECEIPTS				EXPENDITURES					
*1998 No.	Day	SOURCE	DOCUMENT NO.	VALUE	*1998 No.	Day	ACTIVITY/ PURPOSE	DOCUMENT NO.	VALUE
6	1	INVENTORY BROUGHT FORWARD		22,020.7651	6	30	ALL OTHERS (ISSUES+GPBP-RETURNS)		235.5200
6	1	DOUGHTIES	8091 101 9Y83	1,169.1729	6	30	SURVEY	8181 0001	860.3000
6	1	COCA-COLA USA	8091 9P70 9226	366.3000	6	30	WARDROOM MESS (ISSUES+GPBP-RETURNS)		164.8100
6	1	MARVA MAID DAIRY	8091 9W46 9207	35.9280	6	30	USS SIRUS		134.2100
6	3	DOUGHTIES	8093 101 9X86	57.3920	6	30	USS NEVERSAIL (LPD-5)	W12345 8181 9514	7.6000
6	3	MARVA MAID DAIRY	8093 9U93 9207	123.3280	6	30	EXPENDITURE WITHOUT SURVEY	8181 9V03	49.8600
6	3	KOTARIDES BAKING	8093 9W67	351.4500	6	30	ISSUES TO THE GENERAL MESS		19,953.7296
6	3	MARVA MAID DAIRY	8093 9X91 9X95	114.6528	6	30	INVENTORY		56,396.4928
6	7	DOUGHTIES	8093 101 9X86	861.9286	6	30	SUBTOTAL		77,782.8224
6	7	NSC CHARLESTON	8097 101 9W43	498.8000	6	30	PRICE ADJUSTMENT		-2,092.4666
6	7	DOUGHTIES	8097 102 9K79	1,603.0451	6	30	TOTAL		75,690.2558
6	8	MARVA MAID DAIRY	8098 9X91 9X95	122.2128					
6	9	MARVA MAID DAIRY	8099 9U93 9207	1,900.7000					
6	10	KOTARIDES BAKING	8100 9W67	364.9500					
6	14	DOUGHTIES	8099 101 9Y56	1,760.5755					
6	14	NSC CHARLESTON	8104 102 9W41	318.4000					
6	16	DOUGHTIES	8104 101 9X88						
6	16	MARVA MAID DAIRY	8106 9U93 9207						
6	17	KOTARIDES BAKING	8107 9W67						
6	20	MARVA MAID DAIRY	8110 9U93 9207						
6	20	MARVA MAID DAIRY	8110 9X91 9256	143.8656					
6	21	DOUGHTIES	8106 101 9Y19	761.7118					
6	22	NSC CHARLESTON	8112 101 9W43	389.3700					

* Receipt Without Charge # Transfer With Reimbursement

Receipts and expenditures total must agree.

F84600001 TIME: 14:45 *** RECORD OF RECEIPTS AND EXPENDITURES (NAVSUP FORM 367) *** DATE: 01JUL98 PAGE: 5

RECORD OF RECEIPTS AND EXPENDITURES (4442)
NAVSUP FORM 367 (Rev. 1-80) S/N 0108-LF-500-3670

RECEIPTS				EXPENDITURES					
*1998 No.	Day	SOURCE	DOCUMENT NO.	VALUE	*1998 No.	Day	ACTIVITY/ PURPOSE	DOCUMENT NO.	VALUE
6	23	MARVA MAID DAIRY	8174 9S24 9251	129.7856					
6	23	MARVA MAID DAIRY	8174 9U93 9207	124.9280					
6	23	NSC NORFOLK	8174 102 9V03	60.8000					
6	26	KOTARIDES BAKING	8177 9W67	327.1500					
6	29	DOUGHTIES	8170 101 9X88	1,201.4678					
6	29	MARVA MAID DAIRY	8152 9U93	200.4000					
6	29	NSC NORFOLK	8180 101 9H22	52.8000					
6	30	MARVA MAID DAIRY	8152 9U93	200.4000					
6	30	NSC NORFOLK	8181 103 9H29	646.5000					
6	30	NSC NORFOLK	8181 104 9Q95	166.8000					
6	30	USS NEVERSAIL (LPD-5)	8181 9A08 9A21 *	9,000.0000					
6	30	TOTAL		75,690.2558					

Figure 7-33

PART D: SUBMITTING, RETAINING AND DISPOSITION OF FINANCIAL RETURNS AND SUPPORTING DOCUMENTS

SECTION 1: SUBMITTING FINANCIAL RETURNS

7300 SUBMISSION

A General Mess Summary Document (NAVSUP Form 1359) will be submitted to NAVSUP 51 by the Food Service Officer as follows:

- a. Within 5 days following the end of each regular monthly accounting period;
- b. When the return of one period is merged with a previous or following period, but not later than 5 days following the latter merged period.

For automated activities, no paperwork is forwarded to NAVSUP. The only reports required are the NAVSUP Form 1359, Inventory Extract File, and Summary of Issues to the General Mess (NAVSUP Form 1059). These documents are downloaded to diskette in Automated Data Transfer module, and transmitted to NAVSUP via SALTS to COMNAVSUPSYSCOM FSM RETURNS(VSS) or emailed to FSMRENAVSUPHQ@navy.mil within the same time frames. Two copies of the NAVSUP form will be printed.

Trident submarines will prepare the NAVSUP Form 1359 on a monthly basis. The report(s) will be submitted Within 5 days following the end of each regular monthly accounting period. If unable to transmit, reports will be submitted as soon as an open transmission allows. An alphabetic suffix "B" or "G" will be added to the unit identification code to indicate blue or gold crew. For example, SSBN 598 will render subsistence returns under unit identification code 05106(B) or 05106(G), as applicable.

For manual activities the original monthly General Mess Summary Document (NAVSUP Form 1359), the original Summary of Issues to the General Mess (NAVSUP Form 1059), and a copy of the full inventory conducted every 90 days will be submitted to the following address within the prescribed timeframes listed in para 7300.

Commander, Naval Supply Systems Command
Support Services Directorate,
Food Service Division (NAVSUP 51)
5450 Carlisle Pike
P.O. Box 2050
Mechanicsburg, PA 17055-0791

NOTE: Hard copy Certification Letters, Orders, NAVSUP Form 1334s and DD Form 200s are required when applicable.

7301 RELIEF OF THE ACCOUNTABLE FOOD SERVICE OFFICER

Upon relief of the accountable food service officer, an inventory will be taken by both the relieved and relieving officers, and stock records will be balanced but not closed out. The accounts receivable of the relieved officer will be transferred to the relieving officer. The relieving officer will receipt for the monetary value of the inventory by preparing two NAVSUP Form 1359s signed by both the relieved and relieving FSOs, and submit returns at the end of the regular

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monthly accounting period. **Do not forward a copy of the relieving inventory to NAVSUP 51.** If the relieving officer is not satisfied that accountability is within prescribed limits of para 7001-2, or when the Commanding Officer directs, the officer being relieved closes the records and submits returns for the period of his/her accountability, i.e., a fractional period of the regular monthly accounting period. The relieving officer will then render a return for the remainder of the monthly accounting period. This is the only situation when a fractional return is required upon the relief of an accountable Food Service Officer. Notification of new accountable Food Service Officer and dollar amount of the relieving inventory will be submitted to NAVSUP 51 at the first available opportunity via electronic means. (See Appendix B).

7302 DELAY, DELINQUENCY AND UNDEPOSITED FUNDS

When returns cannot be submitted on or before the date they are required, the Food Service Officer will send an official naval message explaining the reason for the delay and anticipated date of submission. The official naval message will be sent no later than the date that the return is required with the receipt with charge figures.

NAVSUP does not authorize delayed submission via phone. An automated discrepancy letter (generated by the NFMIS program) is forwarded via SALTS/email to all ships/stations (with a copy to the TYCOM) who have submitted incorrect returns.

NAVSUP forwards a Naval message (with a copy to the TYCOM) to all ships/stations who have not deposited all funds collected during a fiscal year within 30 days of the close of the fiscal year. A follow-on Naval message to the TYCOM (with a copy to the ship/station) is forwarded if action has not been completed within 60 days of the close of the fiscal year. An additional follow-on Naval message to the TYCOM (with a copy to the CINC and ship/station) is forwarded if action has not been completed within 90 days of the close of the fiscal year.

7303 MERGED RETURNS

To reduce the administrative work involved with preparing returns, general mess returns for 10 days or less of one monthly accounting period may be merged with the previous or following monthly accounting period except at the end of the fiscal year. For example, a ship or activity being disestablished on 08 January may merge that period with the return rendered for 1 December through 31 December. Merged returns will be approved in writing by the Commanding Officer. NAVSUP 51 will be notified as soon as possible. The letter of notification will include the reason(s) for the merged returns. No general mess returns will be merged between two fiscal years unless specifically authorized by NAVSUP 51. Enter yes in the appropriate block of NAVSUP Form 1359.

7304 FINAL RETURNS

When it is anticipated that a Navy General Mess will be permanently closed due to deactivation or decommissioning, a SALTS (COMNAVSUPSYSCOM FSM RETURNS (VSS)) or email (FSMRENAVSUPHQ@navy.mil) must be sent to NAVSUP 51, via the TYCOM, to ensure that the next submission of the NAVSUP Form 1359 is recorded as the final return. The "Inventory Balance on Hand" entry on the NAVSUP Form 1359 will have a zero balance after all transfers have been completed. Transferred stock balances will be included in entries opposite the captions "Transfers with Reimbursement" or "Transfers without Reimbursement," as appropriate. Enter YES in the appropriate block of the NAVSUP Form 1359. Refer to TYCOM for disposition of accountable records.

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7305 TEMPORARY CLOSURE

When it is anticipated that a Navy General Mess will be temporarily closed or in an inactive status (for more than 30 days) for overhaul, remodeling, or renovation, a SALTS must be forwarded to NAVSUP 51 via the TYCOM, that advises the closure date, reason for closure, and expected reopening date at least 30 days prior to closure. If the reopening date is delayed, advise NAVSUP 51, via the TYCOM, of the revised reopening date. This action ensures that activities receive the appropriate Special Food Allowance as listed in the NAVSUPNOTE 7330. The mess will continue to submit monthly returns in the usual manner, entering yes (Y) in the appropriate block provided on NAVSUP Form 1359 for temporary closure and reporting any receipts, expenditures or surveys, during the shutdown period. Activities that will be closed for more than one year will not be required to submit reports, once submission of returns shows 0 inventory, 0 undeposited sales and they have been verified audit error free by the NAVSUP 51 auditor.

SECTION 2: RETAINING FINANCIAL RETURNS AND SUPPORTING DOCUMENTS

7310 GENERAL

In order to resolve billing discrepancies with the Subsistence Prime Vendor and to support audits and inspections it is essential for the Food Service Officer to retain twelve monthly accounting periods plus the current month's worth of files, accounting records and substantiating documents described in paras 7321 and 7322 for the purpose of future audits and inspections. Disposition of retained records, after twelve months, will be in accordance with Type Commander and Major Claimant instructions.

7311 ORIGINALS RETAINED

Manual activities will retain the following original records and documents for the current plus twelve previous months accounting periods: (FSM activities are covered in Appendix A.)

- a. General Mess Summary Document (NAVSUP Form 1359)
- b. Subsistence Ledger (NAVSUP Form 335)
- c. Record of Receipts and Expenditures (NAVSUP Form 367)
- d. General Mess Control Record (NAVSUP Form 338)
- e. Food-Item Request/Issue Document (NAVSUP Form 1282) (issue documents supporting issues to the general mess)
- f. Food-Item Request/Issue Document (NAVSUP Form 1282) (issue documents supporting sales to private messes and issues for meals)
- g. Monthly Recapitulation of Meal Record (NAVSUP Form 1292)
- h. Food-Preparation Worksheet (NAVSUP Form 1090)
- i. Cash Meal Payment Book (DD Form 1544)

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- j. Food-Item Request/Issue Document (NAVSUP Form 1282) Inventory Quantity Adjustment Sheet
- k. Smooth Inventory Sheets
- l. Order for Supplies or Services/Request (DD Form 1155)
- m. Sale of General Mess Meals (NAVSUP Form 1046)
- n. Requisition and Invoice/Shipping Document (DD Form 1149)
- o. Meal Signature Record (NAVSUP Form 1291)
- p. Recapitulation of Meal Record (NAVSUP 1292)

NOTE: NAVSUP Form 1291 and 1292 may be discarded in accordance with Chapter 2 of this publication.

7312 COPIES RETAINED

Manual activities will retain copies of the following records and documents for the current plus twelve previous month's accounting periods: (FSM activities are covered in Appendix A.)

- a. NAVSUP Form 1059 (recapitulation of issues to the general mess);
- b. Each receipt document for the monthly accounting period, stapled with an adding machine tape confirming the total;
- c. Expenditure Log (NAVSUP Form 1334); and,
- d. Financial Liability Investigation of Property Loss (DD Form 200).

SECTION 3: YEAR-END REPORT FOR RECEIPTS WITH CHARGE

7320 GENERAL

1. **GENERAL.** Immediately after the end of each fiscal year, NAVSUP 51 must report the year's value of receipts with charge as of the end of the fiscal year.
2. **REPORTING SCOPE.** All general messes which conducted general mess operations during the last month of a fiscal year, including all patrol crews (e.g., Blue, Gold, etc.), must submit report contents or negative reports if applicable.
3. **REPORTING CONTENTS.** All applicable general messes must report the following identifying and year-end data:
 - a. Unit Identification Code (UIC) and name of the general mess;
 - b. Actual dollar value of receipts with charge for 1 September - 30 September.
4. **REPORTING DEADLINE.** Reports must be received at NAVSUP 51 COB 2 October. Timely responses are critical to establish/justify prior fiscal year total values.

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5. REPORTING METHOD. Applicable general messes must submit year-end reports to the Food Service Division (NAVSUP 51), Naval Supply Systems Command via one of the following methods:

- a. E-Mail addressed to FSMRENAVSUPHQ@navy.mil;
- b. SALTS addressed to Code VSS, Dept SALTS Operator;
- c. Naval Message addressed to NAVSUP 51;
- d. Facsimile (FAX) at DSN 430-1631/6432, Commercial 717-605-1631/6432, Attention NAVSUP 51. Do not rely on FAX availability due to the large volume of responses.

Telephone reports will not be accepted unless conditions preclude these means of submission.

SECTION 4: YEAR-END GENERAL MESS CHECK-OFF LIST

7330 END-OF-YEAR CHECKLIST

At the end of the fiscal year end and immediately following, there are many things to remember to ensure a smooth closeout of one fiscal year and the opening of another. The following is a list of important issues that a manager of the general mess will need to look at for the smooth and efficient operation of the general mess.

- a. Has the general mess received the annual copy of NAVSUPNOTE 7300, Fiscal Year (FY) End Accounting Procedures for deposit of cash?
- b. Has the general mess received a copy of NAVSUPNOTE 7302, Authorization to Obligate Subsistence-in-Kind (SIK) Funds for the new Fiscal Year along with associated accounting classifications?
- c. Have ashore activities prepared the annual General Mess Operating Expenses Report in accordance with Chapter 3 of this publication and the annual naval message released by NAVSUP 51? The General Mess Operating Expenses Report is due to NAVSUP not later than 30 November.
- d. Has the general mess received and implemented the new Sale of Meal Rates which take effect 01 October of each fiscal year? Sale of Meal Rates are released annually each September by NAVSUP 51, and must be implemented by 01 October.
- e. Has the general mess reported Year-End Receipts with Charge in accordance with paragraph 7300?
- f. Has the general mess completed an over issue package, if an over issue status exists at the end of the FY in accordance with para 7302?
- g. Has the general mess received and implemented into FSM the new Prime Vendor surcharge rates?
- h. Have the year-end close out deposits been forwarded to NAVSUP?