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Personnel-General

The Meal Entitlement Management System

By Order of the Secretary of the Army:

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Chief of Staff

Official:


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History. This publication is a major revision.

Authorities. The authorities for this regulation are DoD 7000.14–R, Volume 7A, and DoDD 1418.05.

Applicability. This regulation applies to the Regular Army, the Army National Guard/Army National Guard of the United States, and the U.S. Army Reserve, unless otherwise stated.

Proponent and exception authority. The proponent of this regulation is the Deputy Chief of Staff, G–4. The proponent has the authority to approve exceptions or waivers to this regulation that are consistent with controlling law and regulations. The proponent may delegate this approval authority, in writing, to a division chief within the proponent agency or its direct reporting unit or field operating agency in the grade of colonel or the civilian equivalent. Activities may request a waiver to this regulation by providing justification that includes a full analysis of the expected benefits and must include formal review by the activity's senior legal officer. All waiver requests will be endorsed by the commander or senior leader of the requesting activity and forwarded through their higher headquarters to the policy proponent. Refer to AR 25–30 for specific requirements.

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

Suggested improvements. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to G–4 Publications Team mailbox: usarmy.pentagon.hqda-dcs-g-4.mbx.publications@army.mil.

Distribution. This regulation is available in electronic media only and is intended for the Regular Army, the Army National Guard/Army National Guard of the United States, and the U.S. Army Reserve.

*This regulation supersedes AR 600–38, dated 17 August 2016.

SUMMARY of CHANGE

AR 600–38

The Meal Entitlement Maintenance System

This major revision, dated 1 November 2023—

- Establishes the requirements for the authorization, access, and control of the automated Meal Entitlement Code on the Common Access Card (chapter 3).
- Details the required authorizations for meal entitlements (para 3–3).
- Details identification and payment for meals made available for field training (chapter 4).
- Incorporates into Army policy the Meal Card Management System Annual Review (chapter 7).
- No longer applicable to this revision are Army Directives 2018–07–2, Prioritizing Efforts-Readiness and Lethality (Update 2) and 2018–07–16, Prioritizing Efforts-Readiness and Lethality (Update 16).

Contents (Listed by chapter and page number)

Summary of Change

Chapter 1

Meal Entitlement Management System, *page 1*

Chapter 2

Responsibilities, *page 2*

Chapter 3

Authorization, Controlling, and Accounting Meal Entitlements, *page 4*

Chapter 4

Identification and Payment for Meals Made Available for Field Duty, *page 7*

Chapter 5

Meal Entitlement Verification and Reporting, *page 8*

Chapter 6

Institutional Training Directed Lodging and Meals, *page 9*

Chapter 7

Annual Review of the Meal Entitlement Maintenance System, *page 9*

Appendixes

A. References, *page 11*

B. Internal Control Evaluation, *page 12*

Glossary of Terms

Chapter 1

Meal Entitlement Management System

1–1. Purpose

The purpose of this regulation is to define the requirements for the authorization, access, and control of the automated Meal Entitlement Code (MEC) on the Common Access Card (CAC). This regulation establishes policies for the authorization and accountability of MECs using the CAC at all levels, for authorizing and withdrawing meal entitlements, and for identifying and reimbursing field meals. It also establishes policies for identification and reimbursement for field meals, guidance to verify meal entitlement, and annual reviews of the Meal Entitlement Maintenance (MEM) system with the Army Decision Support System. It further provides guidance for the Institutional Training Directed Lodging and Meal (ITDLM) program and point-of-sale and scan-and-go transactions.

1–2. References, forms, and explanation of abbreviations

See appendix A. The abbreviations, brevity codes, and acronyms (ABCAs) used in this electronic publication are defined when you hover over them. All ABCAs are listed in the ABCA directory located at <https://armypubs.army.mil/>.

1–3. Associated publications

This section contains no entries.

1–4. Responsibilities

Responsibilities are listed in Chapter 2.

1–5. Records management (recordkeeping) requirements

The records management requirement for all record numbers, associated forms, and reports required by this publication are addressed in the Records Retention Schedule–Army (RRS–A). Detailed information for all related record numbers, forms, and reports are located in Army Records Information Management System (ARIMS)/RRS–A at <https://www.arims.army.mil>. If any record numbers, forms, and reports are not current, addressed, and/or published correctly in ARIMS/RRS–A, see DA Pam 25–403 for guidance.

1–6. Communications

a. Direct communications about this regulation are authorized between Army commanders and the Commandant, Army Quartermaster School, Fort Gregg-Adams, VA, 23801–6020, as prescribed in AR 30–22.

b. Army commanders may authorize subordinate commanders to communicate directly with the Director, Joint Culinary Center of Excellence (JCCoE).

1–7. Deviations

a. Regular Army (RA) commanders will submit requests for deviation to the Commandant, Army Quartermaster School, Fort Gregg-Adams, VA, 23801–6020. After analysis by the JCCoE, requests will be sent to the Deputy Chief of Staff, G–4 (DCS, G–4), Headquarters, Department of the Army (HQDA), for final determination.

b. Army National Guard (ARNG) commanders, if tasked by the Chief, National Guard Bureau, will submit requests for deviation through the appropriate State Adjutant General (AG), and the Director, Army National Guard (NGB–LGZ), 111 S. George Mason Drive, Arlington, VA 22204–1373, to the Headquarters, Department of the Army (DALO–SPT), Washington, DC, 20310–0500.

c. U.S. Army Reserve (USAR) commanders will submit requests for deviation through appropriate command channels and the Chief of Army Reserve (DAAR–L), Washington, DC, 20310–2414, to the Headquarters, Department of the Army (DALO–SPT), Washington, DC 20310–0500.

1–8. Policies

a. Soldiers receiving basic allowance for subsistence (BAS) must pay for all meals or rations received from a Government mess or provided on behalf of the Government except when a patient is in a hospital. (See DoD 7000.14–R, Volume 7A and DoDD 1418.05).

b. Meals (rations) made available during field duty will be considered as meals furnished, regardless of whether eaten or not. Reimbursement for all meals available to field duty, field operations, or field training participants will take place through pay-account collections by Defense Finance and Accounting Service (DFAS). Only non-unit or command participants will be authorized to affect reimbursement in cash at the discount meal rate.

c. The management (authorization and control) and review of the meal entitlement will be a responsibility of a person who normally is responsible for personnel management functions.

Chapter 2 Responsibilities

2–1. Deputy Chief of Staff, G–1

The DCS, G–1, will:

a. Serve as the principal advisor on plans, policies, and programs for implementing the MEC and unit identification code on the CAC.

b. Advise the Assistant Secretary of the Army (Manpower and Reserve Affairs) (ASA (M&RA)) to develop policies about the MEC for unit G1/S1 for the CAC.

c. Advise the ASA (M&RA) in establishing policies for BAS.

d. Review the MEM system compliance reviews (for weaknesses in the program) by senior commanders. This should be coordinated with DCS, G–4, for resolution.

2–2. Deputy Chief of Staff, G–4

The DCS, G–4, will—

a. Serve as the proponent for this regulation.

b. Review the MEM system compliance reviews (for weaknesses in the program) by senior commanders. This should be coordinated with DCS, G–1, for resolution.

2–3. Commanding generals, Army commands

The senior commanders of Army commands will direct compliance reviews of the procedures of the respective installations (with at least one authorization level per year) used to authorize, withdraw, and conduct compliance reviews of the procedures for effecting the reimbursement of meals available during field duty. A letter containing the findings and recommendations of the review with performance metrics for conducting the review will be provided to the senior commander's S1, Meal Entitlement Controller (SMEC), and the internal review section.

2–4. Senior commanders

When an installation or organization uses the MEM system, senior commanders will:

a. Designate the level (for example, installation, division, brigade, battalion, or below) at which meal entitlement authorization will take place.

b. Appoint in writing a sufficient number of Senior Meal Entitlement Controllers and subordinate SMECs (military or civilian) to ensure adequate authorization of the MEM processing.

c. Publish procedures to accomplish these actions:

(1) Prompt authorization of the MEC to the CAC of newly assigned or attached enlisted members (except initial entry training students) who are assigned to Essential Station Messing (ESM) and the prompt removal of meal entitlement authorization when members become no longer assigned to ESM.

(2) Authorization of the MEC to CAC because of name changes or for lost, stolen, or damaged CACs.

(3) Authorization of a temporary MEC to the CAC of Soldiers authorized to mess separately while in a field duty status or while assigned to ESM or while receiving meals provided by or on behalf of the Government.

(4) Maintain authorized MEM system user files to support audit and verification.

d. Ensure the creation of procedures to conduct MEM compliance reviews. Senior commanders will provide the results of an annual compliance review through the JCCoE to the DCS, G-4, and DCS, G-1 if the review identifies any control weakness in the MEM.

e. Establish procedures to monitor the program for compliance with this regulation and, in accordance with chapter 3, ensure the conduct of the audits of the MEM.

f. Ensure that organizations implement and use headcount point-of-sale on their installations to support the MEM process.

g. Establish procedures for appropriate action against anyone obtaining meals without proper authorization.

h. Require investigations of all improperly obtained or fraudulently authorized access in accordance with AR 15-6.

2-5. Regular Army unit and organization commanders

When an installation or organization implements the MEM system, unit commanders will:

a. Through G1/S1 channels, appoint sufficient SMECs to provide the required authorization and controls for implementing the MEC on the CAC. SMECs will be other than installation food service office, command food advisors, or subsistence supply management office personnel.

b. Ensure that all assigned or attached Soldiers receive their authorized meal entitlement.

c. Ensure that RA units provide proper documentation to DFAS when Reserve Component (RC) Soldiers consume field meals during field duty or field operations.

d. Ensure prompt and appropriate actions when it is determined that a meal entitlement has been improperly obtained or fraudulently used.

e. Require all Soldiers to pay the standard meal rate in the dining facility (DFAC) when Soldiers arrive or depart during non-duty hours, and the MEC on the CAC has not been updated by the G1/S1 office identifying the Soldier being assigned to ESM.

f. Conduct internal reviews in accordance with AR 11-2, validating all pay-account collections for field exercises or training.

g. Audit and account for the meal entitlement program using the commander's Internal Control Program. (See AR 11-2.)

h. Ensure that command food advisors (or equivalent people) develop verification schedules for meal entitlement at appropriate frequencies and forward the schedules to all appropriate SMECs and Meal Entitlement Verification Officer (MEVOs).

i. Ensure, as a part of each unit's essential personnel services, that the supporting S1 service section will authorize, control, and maintain administrative records for the MEM system, according to the policies in this regulation. These requirements will apply:

(1) The servicing S1 Officer in Charge or Non-Commissioned Officer in Charge will be designated as the SMEC, responsible for requesting and authorizing subordinate S1 MECs within the unit.

(2) Ensuring that one or more MECs, enlisted, or civilian, are appointed in writing to help the S1 SMEC.

j. Ensure that the SMEC:

(1) Helps in the authorization and withdrawal of meal entitlement using the MEM system as prescribed herein.

(2) Completes the administrative requirements related to the authorization and withdrawal of MECs to CACs as the S1 prescribes.

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

k. Ensures that the Meal Entitlement Verification Officer (MEVO) performs duties as specified in chapter 5.

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

The Director, Logistics Readiness Center, will:

a. Provide staff supervision and assist the senior commander in implementing the duties and responsibilities of the MEM.

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

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

Chapter 3

Authorization, Controlling, and Accounting Meal Entitlements

3–1. General

To have an effective MEM system, it is necessary to enforce headcount controls and to collect payments for garrison and field-feeding operations in accordance with procedures in AR 30–22.

3–2. Purpose and use of Meal Entitlement Codes

- a. The MECs on CACs identify the assigned or attached military members who will pay for their meal in cash at the DFAC or through mandatory payroll deduction.
- b. MECs on CACs are not required for initial military training students. When Soldiers receive meal entitlements, they will be informed of the following:
 - (1) Purpose and use of the meal entitlement.
 - (2) Responsibility for safeguarding the meal entitlement.
 - (3) Circumstances under which they must suspend the meal entitlement to the authorizing S1 on either a temporary or a permanent basis.
 - (4) Meal entitlement will not be shared with others.
- c. Soldiers assigned to ESM will normally be authorized only one meal entitlement during their assignments to particular units. This normally occurs only when mismanagement or misuse of meal entitlement is suspected or revealed through audits, reviews, or other disclosures. A change in S1, SMEC, or commander does not automatically justify a recall of meal entitlement authorization.
- d. The eight MECs found in the MEM system, MEC Description—
 - (1) 00 SIK (Subsistence in Kind) (Basic/ Advanced Individual Training (AIT)).
 - (2) 01 ESM.
 - (3) 02 BAS.
 - (4) 04 ITDLM5.
 - (5) 05 ITDLM7.
 - (6) 06 Field SIK (FLD).
 - (7) 07 Essential Unit Messing (EUM).
 - (8) 08 Battle Assembly 2-Day (BA2).
- e. Rules for authorization and withdrawal of meal entitlement. The following depicts the various categories of Servicemembers to whom meal entitlements are authorized.
 - (1) If a member is newly assigned to the unit and permanently assigned and assigned to ESM, then authorize permanent garrison meal entitlement. Enter the name of the Servicemember in the MEM system.
 - (2) If a member is a Basic Trainee and has no prior military service, then the Soldier is not authorized BAS and is subsisted in kind. Basic training Soldiers dine as a group, with headcount recorded as a group by their drill sergeants.
 - (3) If a member is attending AIT and is required to eat in the DFAC in a EUM status, then the Soldier is entitled to BAS, and meal collections will be started at the discount meal rates. Generally, AIT Soldiers dine as a group, with headcount recorded as a group by their drill sergeants.
 - (4) If a member is applying to change from ESM to authorized to mess separately and is granted approval in writing by the first commander O5 or above, then withdraw meal entitlement on the date when meal collections stop. Advise the Soldier to pay now for all Government meals and rations. Enter the stop date for MEC on the CAC.
 - (5) No action is required if a member is hospitalized and holds a permanent meal entitlement. The Soldier will maintain possession of the meal entitlement until a return to the unit. The Soldier should not be reported as authorized to be subsisted on the DFAC feeder report.
 - (6) If a member reports a lost or stolen CAC with a meal entitlement and holds either a permanent or a temporary meal entitlement, then the SMEC will authorize MEC to a new CAC.
 - (7) If a member has an unreadable chip on CAC and holds either a permanent or a temporary meal entitlement, then allow the diner to enter as a non-diner. The S1 SMEC will provide a MEC to a new CAC.

(8) If a member is a military member of a U.S. military service other than the Army or a member of a military-assistance program, labor service, or foreign military service and authorized for pay-account collection for Government meals, then Sister Services, labor, foreign military service or joint DFACs will not be able to read the CAC and SIK Soldiers will need orders or a memorandum from their commanders stating their status.

(9) If a military member is a Soldier who is authorized to mess separately and is going on field duty away from the home station, then authorize meal entitlement "field" in the MEM system for field duty period (field). The unit commander must complete DFAS action for meals collection in accordance with DA Pam 30–22.

(10) If the member is an RC Soldier performing field training with a unit of the RA and paying by pay-account deduction for Government meals provided, then the RA unit will authorize an entitlement.

(11) If the member is an RC Soldier as an individual receiving a meal with a unit of the RA in garrison and not performing annual training (AT), then an RC Soldier on inactive-duty training (IDT) can eat in the Regular Army DFAC and their MEC must be on their CAC same as RA Soldiers. If they are SIK, they do not pay for their meals. Only the RC Soldiers on BAS would pay.

(12) If the member is an RC Soldier performing AT with a unit of the RA in garrison and carrying orders that include payment by pay-account collection, then authorize meal entitlement or annotate a copy of the orders. MEC should be on the CAC.

(13) If a member is an RC enlisted Soldier performing AT with a unit of the RA or subsisting with a unit of the RA in the field or garrison and authorized SIK, then meal entitlement must be authorized. Such Soldiers will use their identification cards.

(14) If a member is reported absent without leave and is in possession of a garrison or field meal entitlement, then report the meal entitlement as lost or stolen.

3–3. Authorizations for meal entitlements

a. Soldiers permanently assigned will be authorized a MEC to their CACs. After all required entries are completed on initial authorization or replacement meal entitlement, the meal entitlement will be authorized. The S1 responsible for MEC on the CAC authorizations will make the required entries in the MEM system. The recipients will use their MEC CAC identification and personal identification number (PIN) to support authorization of meals when consuming meals at the dining facilities.

b. The following actions will be used to authorize and control all temporary meal entitlement or other temporary meal authorization documents. Temporary MEC on the CACs will be prepared on an as needed basis.

(1) Permanently assigned ESM members, reporting during non-duty hours, will be authorized to use copies of their orders, identifying them as ESM. The gaining unit is responsible for determining meal entitlements during in-processing. Permanently assigned ESM members scheduled to depart due to a permanent change of station (PCS) during non-duty hours will be permitted an earlier change of their meal entitlement. Copies of the PCS orders will be annotated to designate ESM authority until scheduled departure. The MEM system will be adjusted to reflect the inactive meal entitlements.

(2) Soldiers assigned to EUM, replacement personnel, members in personnel-control facilities, and students at service schools (except initial entry training), Soldiers assigned to field duty or sea duty will be authorized temporary meal entitlements. The same meal entitlement will be used by those Soldiers as long as they are assigned to the appropriate states above. When members in this category are not from the issuing Service, then meal entitlements will be coded with the authorized meal entitlement.

(3) Temporary meal entitlements will be authorized to personnel participating in field duty conducted away from home stations. The MEC will be annotated "FLD" authorized by the unit S1. The MEC will be withdrawn after each exercise.

c. Soldiers on temporary duty (TDY) or Active Duty for Training authorized the meals portion of per diem will pay for all meals consumed in the DFAC at the standard meal rate. This applies to all Soldiers on TDY unless the Secretary of the Army has granted an exception from the requirements to pay the subsistence portion of the per diem to enlisted Soldiers while on TDY to the specific school or activity. This only applies when the meal is considered a deductible meal in accordance with the Joint Travel Regulation (JTR), Ch 2, table 2–18. Meals consumed in a DFAC cannot be considered a deductible meal.

3–4. Accountability for meal entitlement

a. Senior commanders will direct an external audit of at least one S1 activity per year.

- b. At an installation where only one SMEC is appointed, the audit will be limited to at least one unit that the SMEC serves.
- c. Audits will be conducted in accordance with paragraph 3–6.

3–5. Authorization of Meal Entitlement Codes on the Common Access Cards of Soldiers of Reserve Components

- a. The Chief, National Guard Bureau, in coordination with the State AGs and senior USAR commanders, will determine whether MEC on the CAC are required and the level at which the MEM system will be maintained. Those commanders will ensure that only the essential number of meal entitlements required to meet their needs are authorized.
- b. When RC organizations are required to authorize MEC under one of the conditions prescribed in paragraph 3–5e, the unit or organization will manage, control, authorize, and review records pertaining to meal entitlement in the same manner as prescribed for RA units.
- c. Meal entitlements will not normally be authorized to enlisted RC Servicemembers. They will use their CACs or military identification cards for IDT and AT periods.
- d. The RC commanders concerned will ensure that RC members who do not possess valid CACs or identification cards but are entitled to subsist without reimbursement are properly identified to the head-counter before allowing them to eat meals in the RC dining facilities.
- e. Meal entitlement will be authorized to RC members only under the following circumstances:
 - (1) When RC members eat in RA dining facilities during IDT or AT and are required by the supporting RA commanders.
 - (2) Orders identifying personnel training at the RA unit will address entitlements. Orders can be used in lieu of temporary meal entitlement when the headcount is less than 25 members from Active Guard Reserve (AGR) units and the exercise is less than 72 hours.
 - (3) The host RA unit will then authorize temporary meal entitlement in accordance with paragraph 3–3b. Meal entitlement authorized under these actions will be annotated either USAR or ARNG. Upon completion of training, meal entitlement will be withdrawn and maintained by the issuing S1. Temporary MECs will be authorized as needed.
 - (4) Temporary meal entitlements will be authorized to RC members in an SIK status subsisting in other than RA or RC dining facilities during IDT or AT when the use of meal entitlement are required by the host component. The temporary meal entitlements will be authorized by the RC parent units. Meal entitlements must be annotated as USAR or ARNG as appropriate.
 - (5) ARNG or USAR enlisted Soldiers, who are authorized to subsist without reimbursement at a professional development center (PDC) operated by the ARNG or USAR, may use their orders or other military identification media to establish their meal entitlements during the training event.
 - (6) Department of Defense (DoD) Civilian employees, who are students or guest instructors at PDCs and are furnished Government meals at no cost to them (in accordance with JTRs) in lieu of per diem, will be authorized temporary meal entitlements. Temporary meal entitlements will be authorized by the respective centers.
 - (7) Permanent MEC meal entitlements will be authorized to all permanently assigned RC personnel who are assigned to ESM as cadre at the PDCs.
 - (8) Enlisted full-time manning (FTM) Soldiers, who are required to accompany their RC units of assignment or attachment to AT, and who are not authorized the subsistence portion of the per diem allowance, will have pay-account collection for meals made available (see chapter 4) initiated by their parent units. Those Soldiers assigned to EUM in accordance with the JTR, and they will be identified by annotating copies of their orders (in accordance with paragraph 3–3) in lieu of issuing a MEC.

3–6. Audits of Meal Entitlement Maintenance

- a. When conducting an audit check the MEM system for each MEC within the assigned unit in comparison to the BAS roster.
- b. The report of each audit will be filed in the S1 records (for incoming and outgoing), with copies provided to the corresponding unit commanders or to the appointing commander for annual audits.
- c. Noted deficiencies will be corrected by the SMECs within 30 days, with the appropriate commanders advised in writing of corrective actions taken.

Chapter 4

Identification and Payment for Meals Made Available for Field Duty

4-1. General

a. It is a command responsibility to initiate pay-account collections for all Soldiers authorized to mess separately while receiving meals from field messes or provided in the field on behalf of the Government, beginning when meals are available during field duty, including preparation for deployment and travel to and from home stations. Military and civilian field duty observers and visitors will be required to pay cash at the standard meal rate for all meals provided. Commanders may make other arrangements to eliminate handling cash in the field.

b. While performing field duty, commanders must ensure that Soldiers receive meals in such a way to facilitate training effectiveness and to conserve resources. Commanders may provide Government meals by issuing operational rations or box lunches.

c. If short notification of impending field duty (operational alert or emergency situation) prevents initiation of pay-account collections before the start of field duty, commanders will initiate the collections no later than 3 working days after return.

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

e. Claims for missed meals are authorized for meals missed only due to mission requirements. The submission of DD Form 1475 (Basic Allowance for Subsistence - Certification) for missed meals is not authorized for meals not consumed due to personal preference. Within five working days after an exercise, unit commanders will ensure that DD Form 1475 is prepared. The certificates will be approved by the commanders, who will then forward them to the appropriate personnel-processing organizations for transmittal to DFAS.

f. Upon receipt, DFAS verifies receipt (DD Form 1475) and returns copies of the transmittal letters to the units or personnel-processing organizations. If DFAS verified copies have not been received within 30 calendar days, the unit commanders or personnel-processing organizations will initiate follow-up action.

4-2. Meal Entitlement Maintenance use in the field

a. For the RA, when field duty is conducted away from home stations, the S1 will change MEC authorization to "field" before leaving home stations. The meal entitlements are authorized to all Soldiers subject to pay-account collection. Soldiers assigned to ESM will continue to use the MECs on their CACs for identification purposes in the field. The authorization dates and return dates of the meal entitlements substantiate the start and stop dates for collections.

b. Enlisted RC Soldiers will use their CACs and orders for meal authorization. The authorization of a meal entitlement is required, the RA unit establishing the requirement will be responsible for effecting the authorization and withdrawal.

c. Enlisted Soldiers and officers authorized to mess separately will use their CACs to gain admittance to the dining facilities. The DoD PINs will be used at the headcount stations to gain access to the dining facilities. Ensure Soldier's ability to receive meals is not interrupted while the MEC to CAC program is implemented.

4-3. Regular Army Soldiers

Unit commanders or servicing Personnel Administration Centers will affect reimbursement through DFAS pay-account collections from all Soldiers authorized to mess separately while participating in field duty. For field duty periods Soldiers authorized to mess separately, including duty as an umpire, evaluator, or participant in Guard or Reserve AT, reimbursement from the first meal available through the period of training, will be affected through DFAS pay-account collections. Commanders are responsible to ensure that Servicemembers in a field duty status are properly identified in IPPS-A to ensure BAS recoupment.

4-4. Reserve Component Soldiers

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

b. The actions for officer reimbursement during AT are:

(1) Pay-account collections must be used when officers participate as individuals or as members of units and participate with or subsist with the RA or perform AT away from their home stations. Commanders will initiate DFAS action in IPPS-A to have the total cost (of all meals to be available during AT) collected from the pay-accounts of the respective officers for their AT performance. Duty orders must contain statements indicating that payroll deductions have been initiated, starting with "[date and meal]" and ending with "[date and meal]." While consuming meals during AT, the officers will sign DA Form 3032 (Signature Headcount Sheet) when required.

(2) An alternate payment method for reimbursement may be used when AT is performed at home stations, or when the AT orders of individual mobilization augmentees or Individual Ready Reserve officers do not indicate that DFAS pay-account collection has taken place. Before the start of the AT, officers will reimburse for all meals available. Reimbursement for those meals may take place by personal checks, money orders, or cashier's checks made payable to the servicing DFAS. When this method is used for home station AT, payment will be made to the unit administrators, who will forward all funds collected through normal channels to the servicing DFASs. Duty orders must contain statements that cash reimbursement has been accomplished, starting with "[date and meal]" and ending with "[date and meal]." When eating meals during AT, the officers will sign DA Form 3032 when required.

c. The procedures for RC enlisted Soldiers performing AT are:

(1) Soldiers other than AGR are authorized SIK while training with their own units, other RC units, or with the RA during field duty (AT or IDT). The meal entitlements of those Soldiers are verified by the presentation of their CACs.

(2) In the cases of enlisted AGR Soldiers who are required to accompany their RC units of assignment to AT but are not authorized the subsistence portion of per diem, they will have their meal payment for all training days by way of DFAS pay-account collections. Those Soldiers will be subsisted as though they were in an ESM status. FTM Soldiers paying for meals with pay-account collections will sign (when required) DA Form 3032. Those Soldiers will be identified by using their meal entitlements (if authorized) and their CACs. The orders of those Soldiers must contain a statement that pay-account collection has been accomplished, starting with "[date and meal]" and ending with "[date and meal]."

Chapter 5

Meal Entitlement Verification and Reporting

5-1. Policy and guidance for the verification of meal entitlement

a. Each MEVO will verify meal entitlements, using the MEM system and following the procedures below. Commanders may increase, but not decrease, the survey size or frequency when necessary.

(1) Verify the meal authorization by ESM and Soldiers authorized to mess separately of at least 30 diners during the meal period.

(2) This check should include both enlisted Soldiers and officers, comparing the names of Soldiers on the applicable unit's roster to the list of authorized MEC users in the MEM system.

(3) Write a narrative report of the verification check.

(4) Forward the narrative report to the appointing commander for review and appropriate corrective action, if required, and to each SMEC who had authorized meal entitlements to personnel using the DFAC, for subsequent forwarding to the S1.

b. The frequency of this verification in garrison will be:

(1) Small remote sites and units with an average headcount (based on 10 duty days) of 120 or fewer per meal will not need to conduct these checks.

(2) Quarterly checks in each unit with an average headcount (based on 10 duty days) between 121 and 300 per meal.

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

(4) When more than one meal entitlement issuing activity uses the same DFAC, only one activity at a time must perform the checks prescribed here. The checks will rotate among the issuing activities supported in that one DFAC.

5–2. Field duty

a. Commanders will provide memoranda to their respective supporting S1 staffs, listing Soldiers for pay-account collections for meals. Refer to paragraph 4–3 for procedures for pay-account collections from all Soldiers authorized to mess separately participating in field duty. The memoranda will include:

- (1) Names and DoD identification numbers of Soldiers attending field duty.
- (2) Inclusive dates for each Servicemember subject to pay-account collections for meals.

b. Soldiers authorized to mess separately will be authorized temporary meal entitlements during field duty to process through point-of-sale stations.

c. Each commander has the option of submitting a by-name roster to the DFAC to support last-minute emergency or contingency events when the issuance of meal entitlement is not possible. Soldiers authorized to mess separately will use their CACs at headcount stations to support troop movement during contingencies as the members are processed through the point-of-sale stations.

d. Guard and Reserve Soldiers attached to active units for training will submit memoranda from the applicable commanders, certifying that pay-account collections for meals will be accomplished. This permits Soldiers to process through point-of-sale stations as though they were SIK Soldiers.

Chapter 6

Institutional Training Directed Lodging and Meals

6–1. Policy for Institutional Training Directed Lodging and Meals

Soldiers assigned to institution training in a TDY travel status will pay for all meals provided by or on behalf of the Government in accordance with the JTR, Ch 2, DoDD 1418.05, and AR 637–1. A Soldier's meals per diem may only be reduced if the Soldier received a deductible meal (see JTR, Table 2–18). Meals consumed in a DFAC are not considered a deductible meal in accordance with the JTR; therefore, the Soldier must pay for all meals in cash or through payroll deduction.

6–2. Directed meal execution

a. Per diem meal rates depend on the Soldiers orders (EUM, Field Duty, Sea Duty, or Routine TDY status), the TDY location, and the number and types of meals available.

b. Soldiers attending institutional training TDY in an EUM or field duty status will have meal collection initiated by the unit S–1 prior to the Soldier departing for training.

c. A CAC MEC of 04 will identify the participant's meal authorization for meals Monday through Friday (five days) excluding weekends and Federal holidays. Students who wish to eat in the DFAC on weekends and Federal holidays will pay cash at the current DoD Standard Meal Rate. The meal will be recorded as a cash sale. A CAC MEC of 05 indicates the participants are authorized DFAC meals Monday through Sunday (seven days) including weekends and Federal holidays. In some cases, on weekends and Federal holidays a brunch (breakfast and lunch) and supper (dinner) meal may be served in place of the standard breakfast, lunch, and dinner.

d. One or more ID-card readers will be placed at each installation DFAC headcount station that serve institutional training students. Before being served, students will be required to scan their CACs and enter their PINs. Soldiers in an ITDLM course will not be authorized non-availability statements for either meals or lodging in accordance with DCS, G–3/5/7 guidance in training orders.

Chapter 7

Annual Review of the Meal Entitlement Maintenance System

7–1. General

These procedures are designed to help reviewing officers in ensuring that all applicable levels of command comply with:

- a. The policies to requisition, safeguard, authorize, withdraw, or destroy Meal Entitlement.
- b. The policies about identification and reimbursement for meals available during field duty.

7–2. Applicability

The requirement for the annual review of the MEM system applies to all units using point-of-sales devices.

7-3. Meal Entitlement Maintenance system actions to be reviewed

- a. Meal entitlement control binders.
- b. Completion of the Meal Entitlement Control Sheets (in the front of each MEC).
- c. Meal entitlement authorization, withdrawal, destruction, and control procedures.
- d. Temporary meal entitlement authorize and control procedures.
- e. Actions to replace lost or stolen meal entitlement.
- f. Authorize, withdrawal, destruction, and control of meal entitlement.
- g. Meal entitlement verification checks.
- h. Safeguarding of the MEM system.
- i. Maintenance of files regarding meal entitlement management procedures.

7-4. Findings and recommendations

A memorandum reporting findings and recommendations will be prepared and submitted through the appointing headquarters, to the commander of the unit responsible for the authorization and control of the meal entitlement, and to other staff activities as designed by the command.

- a. The annual review of the MEM system will consist of at least:
 - (1) Meal entitlement administrative data.
 - (2) Meal entitlement authorization and control.
 - (3) Meal entitlement verification (if applicable).
 - (4) Reimbursement actions.
- b. A sample of the information, data, or actions to review in each section will include:
 - (1) MEM system data.
 - (a) Unit designation.
 - (b) Unit commander.
 - (c) Senior SMEC and alternate (if applicable).
 - (d) Appointing order for SMEC.
 - (e) Meal entitlement verification.
 - (f) The required frequency of verification checks (none, quarterly, or monthly) for unit.
 - (g) Number of verification checks conducted, and the date of the last verification check.
 - (h) Any irregularity noted during a previous check (not initiated by command) to preclude.
 - (i) Reimbursement actions.
 - (2) Actions for pay-account collections for Government meals from BAS Soldiers.
 - (3) Actions for the authorization of the MEC when field duty is conducted.
 - (a) Follow-up actions when documents are submitted for DFAS action.
 - (b) Receipt, request, and accountability actions for the MEM system.
 - (c) Actions for the accountability and security of meal entitlement designated for temporary or other garrison authorize.
 - (d) Security and access actions for the MEM system.

Appendix A

References

Section I

Required Publications

Unless otherwise indicated, all Army publications are available on the Army Publishing Directorate website at <https://armypubs.army.mil>. DoD publications are available on the Executive Services Directorate website at <https://www.esd.whs.mil>.

AR 11–2

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

AR 15–6

Procedures for Administrative Investigations and Boards of Officers (Cited in para 2–4*h*.)

AR 30–22

Army Food Program (Cited in para 1–6*a*.)

AR 637–1

Army Compensation and Entitlements Policy (Cited in para 6–1.)

DoD 7000.14–R, Volume 7A

Financial Management Regulation: Military Pay Policy – Active Duty and Reserve Pay (Cited in title page.)

DoDD 1418.05

Basic Allowance for Subsistence (BAS) Policy (Cited in title page.)

Section II

Prescribed Forms

This section contains no entries.

Appendix B

Internal Control Evaluation

B-1. Function

The function of this evaluation is to ensure compliance with the policies, procedures, and responsibilities contained in this regulation for MEM system and authorizes meal entitlement.

B-2. Purpose

The purpose of this evaluation is to assist commanders and Army leaders in evaluating the key internal controls listed. It is intended as a guide and does not cover all controls.

B-3. Instructions

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

B-4. Test questions

- a. Has the senior commander designated the level (that is, installation, division, brigade, battalion, or below) at which meal entitlement authorization take place?
- b. Has the senior commander appointed in writing a sufficient number of SMECs to ensure adequate control and authorization of MEC using the MEM system?
- c. Are all meal entitlement officials properly identified and understand their duties and responsibilities?
- d. Are MEVOs conducting meal entitlement verification checks in accordance with this regulation?
- e. Are unit commanders properly accounting for field rations provided by the Government to Soldiers receiving full BAS, and taking the appropriate actions to process pay-account collections?
- f. Are all meal entitlement authorizations validated and controlled?

B-5. Supersession

This evaluation replaces the evaluation previously published in AR 600-38, dated 17 August 2016.

B-6. Comments

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

Glossary of Terms

Basic allowance for subsistence

A monetary allowance paid to all Servicemembers who are authorized to subsist themselves or enlisted personnel who receive BAS and who must reimburse in cash when eating a Government supplied meal, and do not reside in a barracks on an Army installation.

Essential station messing

Messing declared by the installation, base, or station commander responsible for single government quarters, that is essential to operate the appropriated fund dining facility efficiently and economically, or that is necessary for the health and safety of enlisted personnel permanently assigned to single quarters.

Essential unit messing

Group messing that is declared by an appropriate authority (the Secretary concerned or, for a Joint task force, the combatant commander or Joint task force commander concerned) essential for operational readiness, military operations or effective training where members are required to eat government-furnished meals. Members will be in a travel status and are entitled to travel reimbursement for incidental expenses, but not for subsistence. Designation for EUM will apply only to organizational units and to operational elements and detachments, not to individual Soldiers

Field duty

Any maneuvers, war games, field exercises, or similar operations where a Servicemember is assigned to a unit being subsisted in a dining facility operated by or on behalf of the U.S. Government or with an organization drawing field rations. Members may be on per diem orders.

Field training site

A location to conduct maneuvers and field exercises, where meals are served under field conditions, regardless of where the food may have been prepared.

Meal Entitlement Controller

An enlisted Soldier (E4 or above) or DA Civilian (GS-4 or above) who helps a Senior Meal Entitlement Controller to authorize and control meal entitlements for Soldiers.

Missed meal

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

Pay-account collections

A reduction (by the DFAS) in a Soldier's pay for meals available to an officer or an enlisted member during field duty. The amount of a net-pay reduction depends on the type (breakfast, lunch, dinner) of a meal in question and the meal cost published by the Office of the Secretary of Defense in its calendar-year schedule of "Food Service Charges at Appropriated Fund Dining Facilities and the Military Academies."

Sea Duty

Service performed in a self-propelled vessel with berthing and messing facilities that is in an active status, in commission, or in service. Applies to members who are either permanent party or aboard for TDY.

Senior Meal Entitlement Controller

A commissioned officer, warrant officer, senior noncommissioned officer (E7 or above or an E6 filling an E7 position), or civilian (GS-9 or above) who is appointed by the commander of a unit or organization to manage meal entitlement within a unit, authorizing, and withdrawing meal entitlement.

Subsistence in kind

Furnished meals or rations provided at no charge to members not entitled to BAS from an appropriated fund dining facility or who are subsisted at no charge on behalf of the Government.

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