

COMSCINST <b>4400.5</b>	COG CODE <b>N8/N4</b>	DATE <b>5 OCT 1994</b>
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**DEPARTMENT OF THE NAVY**  
COMMANDER MILITARY SEALIFT COMMAND  
WASHINGTON NAVY YARD BLDG 210  
901 M STREET SE  
WASHINGTON DC 20398-5540

COMSCINST 4400.5  
N8/N4  
5 October 1994

## COMSC INSTRUCTION 4400.5

Subj: ACCOUNTING FOR MILITARY/CIVILIAN MEALS RECEIVED ONBOARD  
MARITIME PREPOSITIONING SHIPS (MPS)

Ref: (a) DOD 7410.4-R; Appendix B of NAVCOMPT Manual Vol V  
(b) COMSCINST 4000.2  
(c) DOD Military Pay and Allowance Entitlement Manual, Part 3

Encl: (1) Sample Monthly Certification and Transmittal Letter  
(2) Receipt for Cash Sub-Voucher

1. Purpose. To promulgate standard procedures for collection, disposition and accounting for money received for subsistence provided onboard MPS and other chartered or contract operated ships.
2. Background. Reference (a) requires that Defense Business Operating Fund (*DBOF*) activities recover the total cost of operations/services at either the actual cost or at a reasonable stabilized rate. Reference (b) provides the stabilized rate that MSC has developed to recover the costs of rations (*prepared meals*). Reference (c), Table (3) (*note 2*), requires that all military officers pay for their meals at the prescribed rate.
3. Policy. All military officers, temporarily assigned Government personnel and guests of Government personnel aboard MPS ships are required to pay for meals provided by the contractor. At sea, the full daily ration will be charged for each individual. In port, the daily ration will be prorated; 20% for lunch and 40% for dinner.
4. Information. Chapter 2 of reference (b) provides procedures for the collection and disposition of money from military officers and others attending the ship. Information on subsistence will be provided to Area Commanders by the Master/Purser monthly on the Monthly Certification/Transmittal Letter, enclosure (1), with copies of the Receipt for Cash Sub-Voucher, enclosure (2).

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5. Responsibility. Commanders of Maritime Prepositioning Ship Squadrons shall appoint a Collection Officer in writing.

a. Collection Officers shall:

(1) Collect cash before meals are served in port and on a regular basis no less often than monthly at sea.

(2) Prepare Receipt for Cash Sub-Vouchers.

(3) Deposit all cash received daily with the staff Purser/Disbursing Officer. Deposit other receipts no less often than weekly.

b. Staff Pursers/Disbursing Officers shall take up all funds collected with a collection voucher properly assigning the funds to the correct General Ledger Account (GLA).

6. Action

a. Pursers shall forward copies of the sales receipt or collection vouchers (*NAVCOMPT Form 2277*) when reporting rations sold.

b. Area Commanders will provide backup documentation with the quarterly reports to MSC Headquarters.

7. Report. The reporting requirements contained in this instruction are exempt from reports control as prescribed by SECNAVINST 5214.2B.

Distribution:

COMSCINST 5000.19

List I (*Case A*)

SNDL 41B (*MSC Area Commanders*)  
41C (*MSC Subarea Commanders*)  
41F (*MSCCENTACT*)  
41G (*COMFSRON*)  
41L (*COMPSRONs*)  
41M (*MSC TAGOS Units*)  
T-104 (*Masters & operators, MPS*)

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**SAMPLE MONTHLY CERTIFICATION AND TRANSMITTAL LETTER**

30 October 1994

**REGISTERED MAIL**

From: Purser (*or Collection Officer*), USNS SATURN (T-AFS 10)

To: Disbursing Officer, MSCLANT

Subj: TRANSMITTAL OF CASH RECEIPTS FOR SALE OF MEALS

Ref: (a) COMSCINST 4000.2

Encl: (1) Cash Receipts from Sale of Meals

1. Enclosure (1), transmitted herewith in accordance with reference (a), covers cash received from sale of 15 meals (*5 rations*) at the prescribed rate of \$\_\_\_\_\_ per meal (\$\_\_\_\_\_ *per ration*) and 6 non-official guest meals (*2 rations*) at the prescribed rate of \$\_\_\_\_\_ per meal.

2. I certify that cash was collected from all persons required to pay for subsistence furnished during the period 1 September to 30 September 1994 and that such cash totaled \$\_\_\_\_\_.

J. J. WEBER

Enclosure (1)

Standard Form 1164  
Revised (6-83)  
Department of the Treasury  
GPO: 1984-4-416  
50-106

**RECEIPT FOR CASH**

NSN 7540-00-034-4257

Standard Form 1165  
Revised (6-83)  
Department of the Treasury  
177785-4-4000  
1165-106

**RECEIPT FOR CASH—SUBVOUCHER**  
(To be used when invoice is not available)

Subvoucher No. \_\_\_\_\_  
Date \_\_\_\_\_

**INTERIM RECEIPT FOR CASH**

DATE \_\_\_\_\_

Received of Imprest Fund Cashier  
\$ \_\_\_\_\_ for which I hold  
myself accountable to the United  
States.

\_\_\_\_\_  
(Signature)

**NOTE TO SIGNER**  
Be sure this receipt is marked "VOID"  
and returned to you when the transaction is  
completed or the funds returned to the Cashier.

Received in cash from \_\_\_\_\_  
and \_\_\_\_\_ (\$ \_\_\_\_\_) for the following:

QUANTITY	ARTICLES OR SERVICES	AMOUNT

Vendor \_\_\_\_\_

Address \_\_\_\_\_

By \_\_\_\_\_  
(Signature of Vendor/Agent)

Title \_\_\_\_\_  
(DO NOT SIGN IN DUPLICATE)

PURPOSE (Project, etc.) \_\_\_\_\_

APPROPRIATION AND ACCOUNTING CLASSIFICATION \_\_\_\_\_