



March 2022

FOOD PROGRAM DOD Should Formalize Its Process for Revising Food Ingredients and Better Track Dining Facility Use and Costs

Accessible Version

GAO Highlight

Highlights of [GAO-22-103949](#), a report to congressional committees

Why GAO Did This Study

DOD's food program policy is to provide high-quality and cost-effective food service to military and civilian personnel. To fulfill the objectives of its food service program, DOD relies on multiple food supply chains and dining facilities at military installations worldwide.

Two congressional committee reports included provisions for GAO to report on DOD's menu standards, coordination with private industry on food ingredient changes, and military services' use and costs of dining facilities. This report evaluates the extent to which 1) DOD developed and implemented processes to determine and revise menu standards and food ingredient requirements; 2) the military services track the use of their dining facilities by servicemembers with a meal entitlement; and 3) the military services track the costs of their dining facilities to develop budget requests. GAO reviewed laws and guidance; administered questionnaires; and interviewed officials from DOD, other agencies, and private industry.

What GAO Recommends

GAO is making 11 recommendations to DOD, including that DOD coordinate its revised food ingredient process with all stakeholders and formalize it; track servicemembers' use of meal entitlements; and identify and report standard data on food program costs. DOD concurred with GAO's recommendations.

View [GAO-22-103949](#). For more information, contact Elizabeth Field at (202) 512-2775 or FieldE1@gao.gov.

March 2022

FOOD PROGRAM

DOD Should Formalize Its Process for Revising Food Ingredients and Better Track Dining Facility Use and Costs

What GAO Found

Since 2017, the Department of Defense (DOD) has been working to develop a new process for making food ingredient decisions, based on its menu standards for providing nutritious food to servicemembers. However, GAO found that DOD has not coordinated with all stakeholders or formalized the process. In response to concerns voiced by food industry representatives that DOD was not sufficiently transparent in making food ingredient decisions, such as prohibiting certain ingredients, DOD drafted a process map for including food industry and other federal agency stakeholders in those decisions. However, while DOD actively sought input from the food industry, it did not similarly engage with other federal agencies—such as the U.S. Department of Agriculture—and some DOD components in developing the new process. DOD also did not formalize its food process map by, for example, clearly identifying stakeholder roles and responsibilities in the proposed process. Coordinating with all stakeholders and formalizing the process would help ensure that DOD has a more transparent and reliable method for making informed food ingredient decisions.

GAO also found that DOD does not track key information about its food program. For example, while the military services track head count data—numbers and types of diners who purchase meals at their dining facilities—most do not track the extent to which servicemembers with a meal entitlement use their benefit. Tracking these data would help DOD meet its goal of providing nutritious meals to servicemembers and assess its food program's effectiveness.

Ship's Cabin Galley (Naval Station Norfolk, Virginia) and Kiosk (Fort Carson, Colorado)



Source: U.S. Navy (left); U.S. Army (right). | GAO-22-103949

In addition, the military services do not track complete and consistent information on key costs, such as food costs and equipment maintenance costs. Further, the military services reported food costs differently in their fiscal year 2021 budget justifications. Specifically, the military services varied in the line items they used in their respective budget exhibits to report food costs for basic trainees or personnel in non-pay status. By collecting standard data on food program costs at military installations, DOD would improve its ability to measure food program performance, compare operations across installations, properly allocate resources, and control or reduce costs. Further, by reporting more consistent

information about food costs in its budget submissions, DOD would improve budget transparency and enable Congress to conduct more effective oversight.

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Abbreviations

BAS	Basic Allowance for Subsistence
CONUS	Continental United States
DLA	Defense Logistics Agency
DOD	Department of Defense
OCO	Overseas Contingency Operations
OCONUS	Outside the Continental United States

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March 24, 2022

Congressional Committees

The Department of Defense's (DOD) policy is to provide the highest quality and cost-effective food service to authorized military and civilian personnel.¹ In order to fulfill the objectives of its food service program, DOD relies on multiple food supply chains and dining facilities at military installations worldwide. Junior enlisted servicemembers who reside in single government quarters on base are entitled to receive meals at appropriated fund dining facilities on their installations.² The military services may also make available to these servicemembers other dining options, such as food trucks; kiosks with grab-and-go items; and, in some cases, nonappropriated fund venues, like bowling centers and golf courses.³

Congressional committees have raised questions about how DOD makes decisions regarding nutrition for servicemembers, as well as how the military services manage the costs of running their food program. Specifically, Senate Report 116-48, accompanying a bill for the National Defense Authorization Act for Fiscal Year 2020, included a provision for GAO to evaluate the current DOD/Defense Logistics Agency (DLA) Joint Subsistence Policy Board, which provides guidance and direction to the DOD Food Service Program; DOD's menu standards; and DLA's process

¹Department of Defense Instruction 1338.10, *Department of Defense Food Service Program (DFSP)* (Sept. 12, 2012) (Incorporating Change 3, Apr. 20, 2020).

²Dining facilities at military installations are built and operated to support junior enlisted servicemembers who reside in single government quarters on base, which DOD often refers to as barracks or dorms. DOD dining facilities are supported with appropriated amounts. Appropriated amounts are made available for federal programs, projects, and activities through a provision of law authorizing the expenditure of funds for a given purpose.

³Other facilities, such as bowling centers and golf courses, are Morale, Welfare, and Recreation programs which are generally self-supporting through fees collected. DOD's three categories of Morale, Welfare, and Recreation programs are mission-sustaining programs promoting the physical and mental well-being of servicemembers (Category A); community support system programs for servicemembers and their families (Category B); and recreational activities for servicemembers and their families that are revenue-generating (Category C). Category C programs, including bowling centers and golf courses, generally receive no appropriated amounts.

map designed to ensure industry engagement.⁴ In addition, House Report 116-84, accompanying a bill for the Department of Defense Appropriations Act for Fiscal Year 2020, included a provision for GAO to report on whether the military services are accurately measuring meal entitlement use rates, costs per meal, and all input costs, such as food, operating, capital expenditures, facility sustainment, and military labor.⁵

In this report, we evaluate the extent to which 1) DOD has developed and implemented processes, including involving DOD and non-DOD stakeholders, to determine and revise menu standards and food ingredient requirements; 2) the military services track the use of their respective dining facilities by servicemembers with a meal entitlement and use the information to meet their food program objectives; and 3) the military services track the costs of their respective dining facilities and use the information to meet their food program objectives and develop budget requests.⁶

For the first objective, we reviewed relevant laws, regulations, and DOD and military service guidance, such as the instruction and manual that govern the DOD food service program, including relevant offices, agencies, boards, and committees.⁷ We also analyzed documentation associated with DOD's draft process map, which would change the way DOD makes food ingredient determinations, and interviewed or sent written questions to officials whose offices were included in the draft document. These included officials from the offices of the Under Secretaries of Defense for Acquisition and Sustainment and Personnel and Readiness; DLA and its major subordinate command DLA Troop Support; military service headquarters; and the Departments of Agriculture, Commerce, and Health and Human Services. We also interviewed representatives from selected food companies and associations who had participated in events related to DOD subsistence or had responded to DLA Troop Support requests for information. We

⁴S. Rep. No. 116-48, at 122 (2019). The report also contained a provision for GAO to provide a briefing on the preliminary observations of this review, which we fulfilled on March 31, 2020. DLA's process map outlines a new draft process for including food industry stakeholders in DOD's decisions to change food ingredients in products that it purchases for its dining facilities.

⁵H.R. Rep. No. 116-84, at 62 (2019).

⁶In this report, the military services are the Army, Navy, Marine Corps, and Air Force.

⁷DOD Instruction 1338.10 and Department of Defense Manual 1338.10, *DOD Food Service Program (DFSP)* (Dec. 2, 2014) (Incorporating Change 4, Aug. 26, 2019).

determined that the control environment, control activities, and the information and communication components of *Standards for Internal Controls in the Federal Government* were significant to this objective, along with the underlying principles that management establish structure, responsibility, and authority and communicate both internally and externally.⁸

For the second objective, we administered two questionnaires to obtain information from each of the military services on their food programs at selected installations—Fort Carson, Colorado; Naval Station Norfolk, Virginia; Marine Corps Air Station Miramar, California; and Eglin Air Force Base, Florida. We selected these installations because they had a large population of active duty enlisted servicemembers and represented different geographic locations across the United States, among other factors. The first questionnaire requested food program data for the installation as a whole, and the second one requested information about each of the dining facilities and satellite operations on each selected installation. For example, we requested installation-wide data on the number of active duty enlisted servicemembers with a meal entitlement and the number of meals served to them in fiscal year 2019.⁹ For each dining facility, we requested information on usage, including the number of meals served by type of diner (servicemembers with a meal entitlement and diners paying cash); meal period (breakfast, lunch, and dinner as well as weekend and weekday); and location (main dining facility or other source, including food trucks, kiosks, and other satellite locations such as flight kitchens).¹⁰

⁸GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 2014).

⁹We requested fiscal year 2019 data because it was the most recent fiscal year for which data were available at the time we began this review. In addition, the military services stated that they had to make adjustments to their food service programs, such as curtailing in-person dining and increasing to-go service, in fiscal years 2020 and 2021, due to the COVID-19 pandemic.

¹⁰Our analyses of the two questionnaires included data checks and verifications of the information to identify missing data, extreme values, and logical inconsistencies. On the basis of this assessment, we believe the data provided to us in the questionnaire responses and in follow-up discussions and reviews with agency officials are sufficiently reliable for the purposes of our reporting objectives of describing the data that are collected or are available related to servicemembers' use of their meal entitlement and the use and costs of dining facilities.

We reviewed relevant laws, regulations, and DOD and military service guidance that govern the DOD food service program overall and for each of the military services. We also interviewed food program officials from each of the four installations as well as from the military services' headquarters and intermediate-level organizations to discuss the data they provided. Additionally, we spoke with dining services officials from two universities to learn more about campus dining, including standards and best practices related to head count data and use of meal plans.

For the third objective, we requested data through our dining facility questionnaires on dining facility costs in fiscal year 2019, including food service contract costs, for 13 categories of costs we developed to estimate the cost of providing food in DOD dining facilities.¹¹ We developed the 13 cost categories using information from prior efforts to collect data on DOD food costs and information from interviews with military service officials and other stakeholders about the range of costs that are incurred when operating DOD's dining facilities. We interviewed food program officials about their responses. We also developed a service-wide questionnaire to obtain high-level worldwide information about the military services' total food costs, food contract costs, number of appropriated fund dining facilities and satellite locations, and number of meals served in fiscal year 2019. We sent this questionnaire to officials at the Army, Navy, Marine Corps, and Air Force headquarters with oversight of the military services' food programs. We contacted officials from the military services' headquarters to obtain an understanding of the service-wide data they track and how they defined the terms in their responses.

For information on the military services' budget submissions for the subsistence of enlisted personnel, we analyzed their budget justifications for fiscal year 2021 and compared how each of the military services reported the fiscal year 2019 actual data. In addition, we reviewed relevant portions of DOD's Financial Management Regulation and interviewed officials from the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer and from each of the military services' budget offices about these budget justifications.¹² We also spoke with the two university officials about standards and best practices associated with food program costs, including calculations for cost per plate. Finally, we spoke with three former DOD officials who had

¹¹The 13 cost categories were designed to capture dining facility input costs, such as food, operating, capital expenditures, facility sustainment, and military labor.

¹²DOD 7000.14-R, *Financial Management Regulation*, vol. 2A, ch.2, *Military Personnel Appropriations* (June 2017).

previously worked on food transformation initiatives to obtain their perspectives on DOD's food program. Our objectives, scope, and methodology are discussed in greater detail in appendix I. We also provide summary information about the four installations we selected for our review in appendixes II through V.

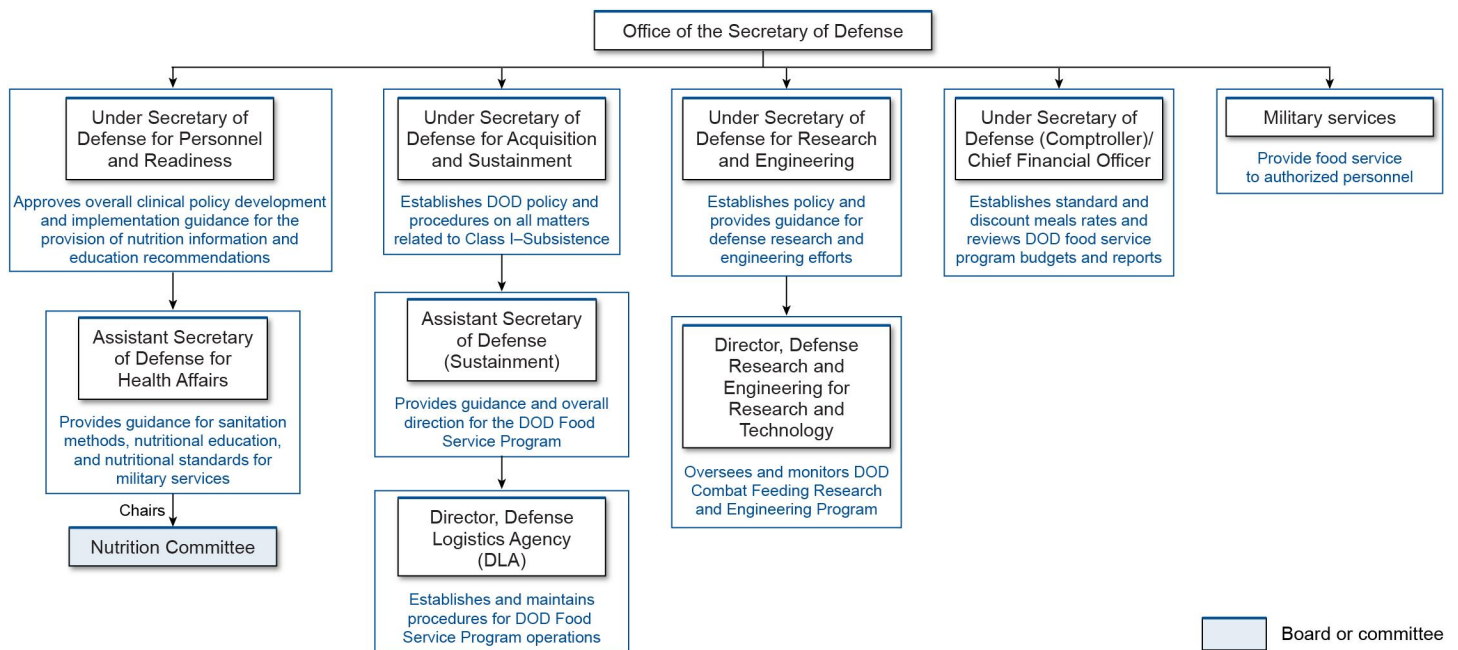
We conducted this performance audit from November 2019 to March 2022 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

Overview of DOD's Food Service Program

Responsibility for providing food service lies with several elements in the Office of the Secretary of Defense and with the military services, as shown in figure 1.

Figure 1: Structure of the Department of Defense's Food Service Program



Source: GAO presentation of Department of Defense (DOD) information. | GAO-22-103949

Note: DOD defines Class I-Subsistence as food and food-related supplies, including condiments, utensils, paper products, and bottled water.

Specifically, these organizations have key roles in establishing and implementing food program policies.

- The Assistant Secretary of Defense for Health Affairs, under the authority of the Under Secretary of Defense for Personnel and Readiness, is responsible for providing guidance for sanitation methods, nutrition education, and nutritional standards for the military services. The Assistant Secretary of Defense for Health Affairs also has responsibilities related to the DOD Nutrition Committee, which, among other things, makes recommendations on policy and the nutrition requirements of the military services in areas such as combat feeding, menu design, and nutrition research and education. For example, the Assistant Secretary of Defense for Health Affairs is responsible for chairing the committee and establishing its operating procedures.¹³

¹³DOD Instruction 1338.10 and Department of Defense Instruction 6130.05, *DOD Nutrition Committee* (Feb. 18, 2011) (Incorporating Change 2, effective Apr. 1, 2020).

- The Under Secretary of Defense for Acquisition and Sustainment is responsible for establishing DOD policy and procedures on all matters related to Class I-Subsistence.¹⁴ The Assistant Secretary of Defense for Sustainment is responsible for providing overall guidance and direction for DOD's food service program through the Joint Subsistence Policy Board. The Assistant Secretary of Defense for Sustainment also coordinates with the Under Secretary of Defense (Comptroller)/Chief Financial Officer on reviews of programs, budgets, and reports on food service program operations. The Director of the Defense Logistics Agency (DLA) is responsible for establishing and maintaining procedures for DOD food service program operations and for providing support through the agency's role as the Executive Agent for Subsistence.¹⁵
- The Under Secretary of Defense for Research and Engineering is responsible for establishing policy and providing guidance for defense research and engineering efforts. The Director, Defense Research and Engineering for Research and Technology, is responsible for overseeing and monitoring the DOD Combat Feeding Research and Engineering Program and chairs the Combat Feeding Research and Engineering Program Board. The Director, Defense Research and Engineering for Research and Technology, also establishes procedures to ensure that new technology developed under the program is effectively transitioned and integrated into operational ration and field food service equipment systems and subsystems and transferred to the DOD components.¹⁶
- The Under Secretary of Defense (Comptroller)/Chief Financial Officer maintains procedures in DOD's Financial Management Regulation for reimbursable meal and meal service charges, disposition of funds, and accounting for food allowances.¹⁷ The DOD Comptroller is responsible for establishing meal rates annually for appropriated fund dining facilities and publishing those rates on its website. The DOD

¹⁴DOD Manual 1338.10. DOD defines Class I-Subsistence as food and food-related supplies, including condiments, utensils, paper products, and bottled water.

¹⁵Department of Defense Directive 5101.10E, *DOD Executive Agent (EA) for Subsistence* (Oct. 26, 2015) (Incorporating Change 3, Oct. 8, 2019).

¹⁶Combat feeding includes rations, field food service equipment, and field feeding systems. See Department of Defense Directive 3235.02E, *DOD Combat Feeding Research and Engineering Program* (Apr. 6, 2021).

¹⁷DOD 7000.14-R, *Financial Management Regulation*, vol. 12, ch. 19, *Food Service Program* (July 2013).

Comptroller is also responsible for reviewing programs, budgets, and reports on the results of DOD food service program operations.

Overview of the Military Services' Food Programs

Each of the military services has developed policies and procedures for managing and operating its food program and structured its food program to meet its own unique requirements.¹⁸

Army food program. The Army operates multiple dining facilities, which it now calls warrior restaurants, supporting different assigned units on its installations worldwide. In fiscal year 2019, Army officials reported that the Army food service program operated a total of 190 dining facilities and 9 satellite locations (including 4 kiosks and 5 food trucks) worldwide that served almost 80 million meals.

Navy food program. The Navy operates dining facilities, referred to as galleys, at its installations (ashore) in addition to providing meals to its servicemembers at sea (afloat).¹⁹ In fiscal year 2019, Navy officials reported that the Navy food service program operated 83 dining facilities and 3 satellite operations (food trucks) worldwide that were managed by Commander, Navy Installations Command, and served over 29 million meals.²⁰

¹⁸Army Regulation 30-22, *Food Program: Army Food Program* (July 17, 2019). Naval Supply Systems Command Publication 486, *Food Service Management: General Messes* (Volume II, Revision 8, August 2016), which establishes policy for the operation and management of Navy general messes both afloat and ashore. Commander, Navy Installations Command, Instruction 4061.4, *Responsibility for Navy Ashore Galley Program* (Nov. 2, 2018), which provides the Navy policy and responsibilities specific to the operations, policy execution, and overall coordination of the ashore galley program. The Navy uses the term "rations-in-kind" to describe those enlisted servicemembers who have a meal entitlement. In this report, we use the term "subsistence-in-kind" for consistency among the military services. Marine Corps Order 10110.14N, *Marine Corps Food Service and Subsistence Program* (Mar. 7, 2018). Air Force Manual 34-240, *Services: Appropriated Fund (APF) Food Service Program Management* (Apr. 19, 2019).

¹⁹For this review, we are focusing on the ashore dining facilities (galleys) only, not the afloat dining facilities.

²⁰According to a Navy official, most of the ashore galleys fall under Commander, Navy Installations Command, with the exception of hospitals, brigs, and special warfare units or detachments managed by other Navy Type Commanders. For this review, we included only those ashore galleys that are managed by Commander, Navy Installations Command.

Marine Corps food program. In fiscal year 2019, the Marine Corps operated 48 dining facilities at installations in the continental United States (CONUS), which it calls mess halls, and 3 satellite locations (including kiosks), which officials reported served approximately 26 million meals. According to Marine Corps officials, these dining facilities were operated using two regional garrison food service contracts—one for installations west of the Mississippi River and the other for those east of the Mississippi River. Under the terms of these contracts, officials told us, the contractor was paid based on the number of meals served at a set cost per plate. For installations outside the continental United States (OCONUS), including Hawaii, the Marine Corps operated 14 dining facilities and 2 satellite locations in fiscal year 2019, which officials reported served approximately 5 million meals. The combined total number of meals served at Marine Corps dining facilities and satellite locations worldwide in fiscal year 2019 was approximately 31 million.

Air Force Food 2.0

The objective of the Air Force's Food 2.0 program is to transform appropriated fund and nonappropriated fund feeding capabilities into a single feeding platform using an enterprise approach to create venues similar to those found on leading corporate, college, and university campuses.

One feature of the program is allowing civilians, families, and retirees to eat in the dining facilities. A second feature is the Campus Dining concept, which allows for servicemembers who live on the installation and reside in the dorms to eat at designated nonappropriated fund facilities, such as bowling centers, clubs, and golf course snack bars.

Source: Air Force Food 2.0 Handbook. | GAO-22-103949

Air Force food program. The Air Force operates two types of food service programs—Food 2.0 (see sidebar) and traditional, which it calls legacy programs.²¹ According to Air Force officials, as of November 2021, 26 of the Air Force's 76 installations were Food 2.0 installations. In fiscal year 2019, the Air Force operated 250 dining facilities and 11 satellite locations (kiosks) worldwide, which served approximately 65 million meals.

Subsistence of Enlisted Personnel

By law, all military servicemembers who are entitled to basic pay are also entitled to Basic Allowance for Subsistence (BAS), except when they are in basic military training or under other specific limited circumstances, such as being absent without leave.²² Enlisted servicemembers in grades E-1 through E-6 who are permanently assigned to live in single government quarters ashore may also be assigned to essential station messing. Those servicemembers on essential station messing are charged for all meals the government makes available to them through a direct deduction from their pay account. The essential station messing servicemembers receive a meal entitlement to dine at dining facilities ashore at no additional charge. The meal deduction is collected for all meals available, whether or not the servicemembers choose to obtain every meal. These deductions, however, are adjusted if a servicemember's assigned duties or dining facility issues, such as a temporary or permanent closure of a dining facility, prevent the government from providing meals. In addition, servicemembers who are assigned to essential station messing do not have meal charges deducted from their pay when they are on leave, on permanent change of station status, in the hospital, or on certain forms of temporary duty.

The meal deduction charges for enlisted servicemembers on essential station messing are equal to the discount meal rate, which represents the cost of the food only and varies by meal period. The standard meal rate applies to meals and rations provided to any diner who is not authorized

²¹The Air Force's traditional food service programs provide meals for servicemembers with a meal entitlement only at appropriated fund dining facilities, and those facilities are not open to all installation personnel, with some exceptions.

²²37 U.S.C. § 402. See also Department of Defense Directive 1418.05, *Basic Allowance for Subsistence (BAS) Policy* (Oct. 6, 2003) (Certified Current as of Apr. 23, 2007), and DOD 7000.14-R, *Financial Management Regulation*, vol. 7A, ch. 25, *Subsistence Allowances* (April 2020).

the discount meal rate; this rate represents the costs of food plus non-training or readiness food service operating expenses. This rate is generally collected from the diner in cash by the dining facility.²³ The Office of the Under Secretary of Defense (Comptroller) determines the discount and standard meal rates annually, and these rates are effective the first of each January.²⁴

BAS for enlisted servicemembers is a monthly standard rate that is payable to enlisted servicemembers unless they qualify for, and a proper authority approves, BAS II.²⁵ The Deputy Assistant Secretary of Defense for Military Personnel and Policy (Compensation), through the Under Secretary of Defense for Personnel and Readiness, issues the BAS rates annually. The rate is effective the first of each January. This office typically computes the monthly BAS rate for enlisted personnel by taking the rate in effect during the preceding year and adding the annual percentage change from the U.S. Department of Agriculture's Food Cost Index, as of October 1 of the previous year.²⁶ In calendar year 2019, the BAS rate for enlisted personnel was \$369.39.²⁷

²³There are other groups that are charged the discount rate at dining facilities, such as the spouses and other dependents of enlisted personnel in pay grades E-1 through E-4, members of organized nonprofit youth groups authorized by the installation commanding officer to eat in the general dining facility, and certain others. Except when under certain statutes, the standard rate is charged to all officers and enlisted members receiving an allowance for subsistence (not authorized essential station messing) and all other personnel authorized to eat in DOD dining facilities.

²⁴While BAS is a monthly rate, the mandatory collection at the discount rate is based on the number of days in the month. As a result, the amount of the meal deduction varies by month, and generally the difference between the two rates ends up leaving a residual amount of BAS in the pay account of servicemembers authorized essential station messing.

²⁵The monthly BAS II rate is twice the rate of standard enlisted BAS, and it may be payable to servicemembers on duty at a permanent station and assigned to single (unaccompanied) government quarters, which do not have adequate food storage or preparation facilities, and where a government mess is not available, and the government cannot otherwise make meals available.

²⁶This index is based on the U.S. Department of Agriculture's liberal food plan for a male in the United States who is between the ages of 20 and 50 years. 37 U.S.C. § 402(b).

²⁷According to the Defense Accounting and Finance Service's website, the BAS rate that was effective January 1, 2019, was the same as the BAS rate for January 1, 2018.

Dining Facility Operations and Funding of Food Costs

DOD's Financial Management Regulation identifies two types of meal service that are available to personnel authorized to use an appropriated fund dining facility—traditional and a la carte. Under the traditional meal service system, diners pay either the discount or standard meal rate, regardless of which menu items are taken.²⁸ Table 1 identifies the discount and standard meal rates that were in effect in calendar year 2019 for breakfast, lunch, and dinner at traditional dining facilities.

Table 1: Food Service Rates Effective January 1, 2019

Meal	Discount meal rate (in dollars)	Standard meal rate (in dollars)
Breakfast	2.60	3.45
Lunch	4.25	5.60
Dinner	3.65	4.85
Total	10.50	13.90

Source: DOD's Financial Management Regulation. | GAO-22-103949

Note: The DOD Comptroller also establishes discount and standard meal rates for brunch, supper, and holiday meals and a night snack.

DOD has established three types of food allowances for the military departments' use in funding the feeding of servicemembers—the basic daily food allowance and special and supplemental food allowances.

- The basic daily food allowance is the monetary value that the military departments budget for and expend to feed military members three meals a day (a ration). It is the funding allowance or cost ceiling for the appropriated food service programs to provide nutritionally adequate meals for authorized servicemembers. The military departments prescribe the basic daily food allowance for normal operating conditions for enlisted servicemembers.²⁹
- The military departments may prescribe a supplemental food allowance, not to exceed 15 percent of the basic daily food allowance, for any dining facility if the dining facility is either feeding an average of fewer than 100 members per day or supporting an authorized complement of fewer than 150 members per day.

²⁸DOD 7000.14-R.

²⁹DOD Manual 1338.10.

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- The military departments may also prescribe a special food allowance to support the operational missions when the basic daily food allowance is not sufficient or practical, such as flight feeding and field feeding.

The military departments compute the basic daily food allowance using the food cost index, which is a prescribed list of food items, measurements, and quantities that represent the allowance for 100 rations (i.e., the amount of food required to feed 100 military personnel three meals a day). The food cost index list is representative of the U.S. Department of Agriculture's liberal food plan market basket and serves as a proxy for determining the cost associated with acquiring all of the foods required to meet the DOD menu standards.

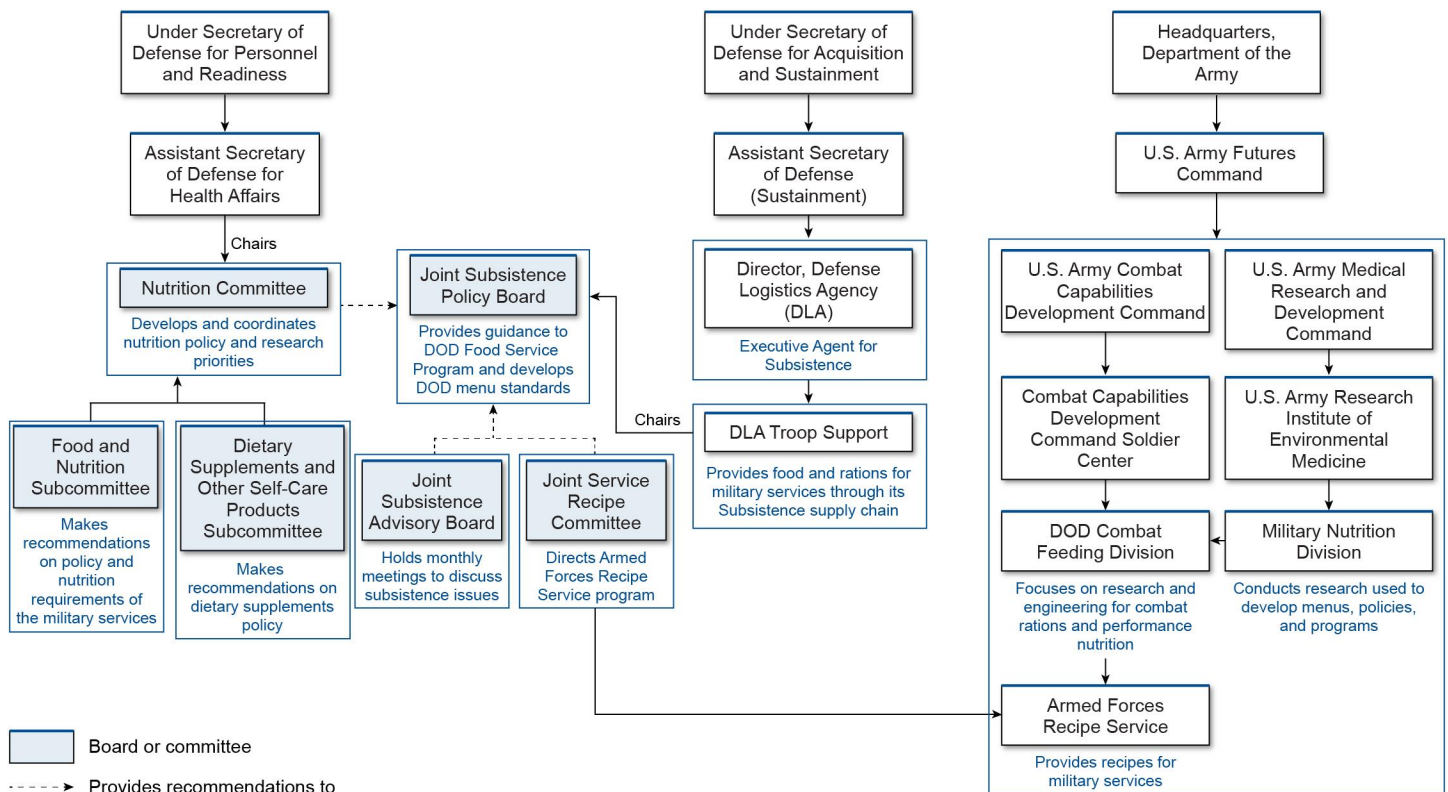
DOD's Proposed Process for Revising Food Ingredient Requirements Does Not Reflect Input from All Stakeholders and Has Remained in Draft for Years

Several DOD groups and agencies coordinate to develop menu standards and to make food ingredient decisions, and DOD is developing a joint board with decision-making authority to coordinate its efforts to improve the nutritional fitness of servicemembers. DOD has drafted a process map for making food ingredient decisions that includes other federal agency and food industry stakeholders, in addition to representatives from the military services and other DOD entities. However, we found that DOD has not fully coordinated with key stakeholders in developing the draft process map, nor has DOD formalized the new process.

Several DOD Groups and Agencies Coordinate to Develop Menu Standards and to Make Food Ingredient Decisions

Several DOD subsistence-related groups and agencies, including the DOD Nutrition Committee and the Joint Subsistence Policy Board, coordinate on behalf of the military services to develop menu standards and to make decisions about food ingredients. Figure 2 identifies these groups and agencies and shows how they interact.

Figure 2: Overview of DOD Subsistence-Related Groups and Agencies



Source: GAO presentation of Department of Defense (DOD) information. | GAO-22-103949

Notes: The Secretary of the Army is the Executive Agent for the DOD Combat Feeding Research and Engineering Program.

There are two other subsistence-related boards—the Combat Feeding Research and Engineering Board and the Defense Executive Resale Board. This figure includes those subsistence-related boards and committees associated with feeding at dining facilities.

These are the principal organizations that are responsible for, or support, developing and coordinating food program guidance and priorities:

DOD Nutrition Committee. This committee develops and coordinates nutrition policy and research priorities. It is chaired by the Assistant Secretary of Defense for Health Affairs and comprises representatives from the military service health community who specialize in nutrition,

health promotion, combat feeding, and military food service programs.³⁰ The committee provides implementation guidance to the Joint Subsistence Policy Board (the board) on DOD menu standards as additional scientific information on nutrient needs becomes available. In addition, the committee oversees the Food and Nutrition Subcommittee, which recommends doctrine and policy changes related to DOD food and nutrition programs and advises the military services and other DOD groups on topics such as menu design and nutrition research. This subcommittee comprises representatives from multiple DOD offices, and one of its five working groups, Food Services Operations, is responsible for nutrition labeling, menu standardization, and recipes, among others.³¹

Director, DLA, Executive Agent for Subsistence. DLA is responsible for establishing and maintaining menu standards and a recipe system.³² In addition, DLA, through its major subordinate command DLA Troop Support, coordinates with the military services and other DOD components as the administrator of the board. DLA Troop Support also manages the Subsistence Prime Vendor program, which works with commercial food distributors.

Joint Subsistence Policy Board. The board provides guidance and direction to the DOD Food Service Program and develops and publishes the DOD menu standards. Its functions include developing revisions to food service policy and practices; providing standard DOD recipes for the Armed Forces Recipe Service that are consistent with nutrition science for warfighter health and performance, latest culinary trends, and warfighter acceptance; and standardizing authorized food products to the

³⁰For information about specific efforts to promote healthy patterns at DOD and other federal agencies, see GAO, *Chronic Health Conditions: Federal Strategy Needed to Coordinate Diet-Related Efforts*, [GAO-21-593](#) (Washington, D.C.: Aug. 17, 2021), which lists 19 DOD efforts aimed at reducing military personnel risks for diet-related conditions. For other prior GAO work on DOD's food program, see Related GAO Products below.

³¹The other subcommittee of the DOD Nutrition Committee is the Dietary Supplements and Other Self-Care Products Subcommittee. We do not discuss this subcommittee in this report as it was outside the scope of our review.

³²See DOD Instruction 1338.10. Menu standards are DOD's minimum practical guidelines that military food service programs are to use during menu planning, food procurement, food preparation, and meal service to support the nutrition standards. DOD Manual 1338.10. DOD subsistence-related groups and agencies, including the military services, use the menu standards to develop other guidance such as service-level guidance and the military services' buyer's guides.

maximum extent possible, among other functions.³³ The board is chaired by a DLA Troop Support official and comprises board members from the military departments, the Defense Health Agency, the Office of the Assistant Secretary of Defense for Health Affairs, and DLA. It is required to convene at least annually to assess the DOD Food Service Program.³⁴

Joint Service Recipe Committee. The Secretary of the Navy appoints the chair of this committee. The committee directs the Armed Forces Recipe Service program and develops and maintains the program's recipes. The committee also is responsible for ensuring that recipes comply with policy and reports to the Joint Subsistence Policy Board.³⁵

Department of the Army. The Secretary of the Army is designated the DOD Executive Agent for the DOD Combat Feeding Research and Engineering Program.³⁶ The Army operates two separate entities within U.S. Army Futures Command that support DOD's food service program. The U.S. Army Research Institute of Environmental Medicine, under the U.S. Army Medical Research and Development Command, includes a Military Nutrition Division that conducts research used to develop menus, policies, and programs to enable warfighter health, readiness, and

³³The Armed Forces Recipe Service is a compendium of high-volume foodservice recipes written and updated regularly by the Joint Service Recipe Committee and used by military cooks.

³⁴See DOD Manual 1338.10. According to officials from DLA Troop Support, the Joint Subsistence Policy Board is largely made up of officials at the O-6 level and is required by DOD policy. However, the board also created a Joint Subsistence Advisory Board comprising personnel from offices and agencies across DOD with more direct, day-to-day knowledge of subsistence issues. This informal advisory group meets monthly and provides information to the Joint Subsistence Policy Board.

³⁵According to DOD Manual 1338.10, recipes are to comply with a multi-service guidance document (Army Regulation 40-25/Chief of Naval Operations Instruction 10110.1/Marine Corps Order 10110.49/Air Force Instruction 44-141, *Nutrition and Standards for Human Performance Optimization*) and the *Dietary Guidelines for Americans*. At least every 5 years, the U.S. Departments of Agriculture and of Health and Human Services must jointly publish a report containing nutritional and dietary information and guidelines for the general public. The guidelines are to be based on the preponderance of current scientific and medical knowledge. The most recent report was issued in December 2020. See U.S. Department of Agriculture and U.S. Department of Health and Human Services, *Dietary Guidelines for Americans, 2020-2025*, 9th Edition (Dec. 2020).

³⁶See DOD Directive 3235.02E. As the DOD Executive Agent for the DOD Combat Feeding Research and Engineering Program, the Secretary of the Army oversees this program in meeting the requirements, objectives, and standards of the DOD Food Service Program, as identified by the Under Secretary of Defense for Personnel and Readiness and the unique food service requirements of the DOD components.

operational performance. The Combat Capabilities Development Command Soldier Center, under the U.S. Army Combat Capabilities Development Command, includes the DOD Combat Feeding Division. This division focuses on research and engineering for combat rations and field food service equipment, among other issues.

While there are several DOD subsistence-related stakeholders working in the DOD food environment, there is not a single executive board, governance structure, or coordinating body that oversees the DOD food environment and has decision-making authority. As part of its food transformation efforts, DOD has proposed creating a joint board, the Defense Feeding and Nutrition Board.³⁷ According to DOD, this new body is expected to include members from DOD's existing subsistence-related boards and committees, including the Joint Subsistence Policy Board, the Combat Feeding Research and Engineering Board, the DOD Nutrition Committee, and the Defense Executive Resale Board.³⁸ DOD officials told us in August 2021 that the proposal was being reviewed by offices within DOD. As of December 2021, they were still in the process of establishing this new board.

An integral part of DOD's food service program, DOD menu standards are the department's minimum guidelines that military food service programs must use during menu planning, food procurement, food preparation, and meal service to support the nutrition standards. For example, the current menu standards specify that fish will be served a minimum of three times per week as a main entrée and that at least one fish that is high in Omega-3 (such as salmon, trout, or tuna) will be served once per week. The menu standards are found in DOD's manual for the Defense Food Service Program.³⁹

The military services incorporate DOD's menu standards into their service-specific policies; they also use the standards to develop their

³⁷According to DOD, food transformation focuses on providing nutritious food options at military dining facilities with the intention of improving servicemember readiness and performance.

³⁸The DOD Executive Resale Board provides advice to the Assistant Secretary of Defense for Manpower and Reserve Affairs on the operation of the defense commissary system and military services exchange system. The board also is required to review commissary and exchange cooperative efforts and the inter-component strategy for commissary and exchange operations.

³⁹DOD Manual 1338.10.

individual buyer's guides—purchasing guidelines that list food item descriptions based on DOD's menu standards and that are intended to enable greater purchasing power and food quality consistency for the military services.⁴⁰ For example, the Army's buyer's guide indicates that the U.S. Standards for Grades of Fishery Products will be used wherever possible in the selection of seafood items, and the guide identifies those requirements in each product's specifications.⁴¹ According to Army officials, the Army produced its first buyer's guide in the late 1980s and issued its most recent version in April 2021. The Marine Corps issued an update to its buyer's guide in March 2021, and the Navy's first buyer's guide became effective on October 1, 2021. According to Air Force officials, the Air Force produced its first buyer's guide around 1998 and issued its most recent version in September 2021.⁴²

As recently as May 2019, DLA Troop Support reported that it was developing a Joint Services Buyer's Guide, a universal guide that would ensure standards across the Subsistence Prime Vendor program and serve as a single point of reference for vendors to access. However, DLA Troop Support officials told us that, as they worked on this effort, they found that maintaining separate guides would allow the military services more flexibility and autonomy in making decisions that support their individual missions. According to those officials, the nutritional requirements of the military services, such as grades of meat, are similar, but the packaging is sometimes different due to unique requirements, such as the Navy requirement for less packaging for food that will be served on submarines. DLA Troop Support officials said that they are developing their own internal document that will consolidate information from the individual buyer's guides into one place. They explained that this consolidated buyer's guide is an administrative document that is maintained by the DLA dietitian in that individual's role as facilitator of the Joint Working Group for the sole purpose of tracking changes to each of

⁴⁰Army Regulation 40-25, OPNAVINST 10110.1/MCO 10110.49, AFI 44-141, *Medical Services: Nutrition and Menu Standards for Human Performance Optimization* (Jan. 3, 2017), is a multi-service regulation that applies to the Army, Navy, Air Force, and Marine Corps. The regulation establishes nutritional standards for military feeding and implements DOD menu standards.

⁴¹The Army's buyer's guide specifications for whole raw trout include a weight range of 8-10 ounces, sodium content of 120 milligrams or less per ounce, and the requirement that the product be individually quick frozen.

⁴²According to Air Force officials, the initial version of the Air Force's buyer's guide was called the "Air Force Meat Specification Guide." This guide included proteins as well as ready-to-serve resale items for the Air Force's unique flight feeding and a la carte feeding programs.

the military service's requirements and keeping them in one document. They explained that the consolidated buyer's guide does not supersede the individual military services' buyer's guides.

According to DLA Troop Support officials, each military service currently makes its own decisions regarding the restriction or removal of a particular ingredient, based on the item descriptions in their respective buyer's guides. These officials said that DLA uses the buyer's guides to determine if the proposed item's specification and labels comply with the military service's requirements. According to the officials, the Subsistence Prime Vendor is responsible for verifying the item's compliance with federal guidelines and regulations, and the military services review this verification. They said that DLA coordinates with the Subsistence Prime Vendor to ensure the Prime Vendor supplies items that meet the requirements cited in the military services' item descriptions.

DLA Drafted a Process Map for Including Other Federal Agency and Food Industry Stakeholders in Food Ingredient Decisions

Since 2017, DOD has been working to adjust the way in which it makes and communicates decisions regarding food ingredient choices. According to DLA Troop Support officials, under the current process, food industry representatives are notified of DOD's decisions to remove or restrict a food ingredient after the decisions have been made.⁴³ However, food industry representatives have stated that this process does not give them adequate opportunity to provide input into these decisions.

According to DLA officials, in 2017, the military services voiced concerns to DLA about certain ingredients that they believed had been prohibited under DOD menu standards, such as monosodium glutamate and partially hydrogenated fats, and that were appearing in items served in their dining facilities and ships.⁴⁴ DLA then notified food industry representatives in August 2017 that it was investigating items in its supply chain that contained these ingredients. Food industry representatives responded with concerns about this notification from DLA, including

⁴³Food industry representatives have access to all of the military services' buyer's guides, which are posted on the DLA Troop Support website.

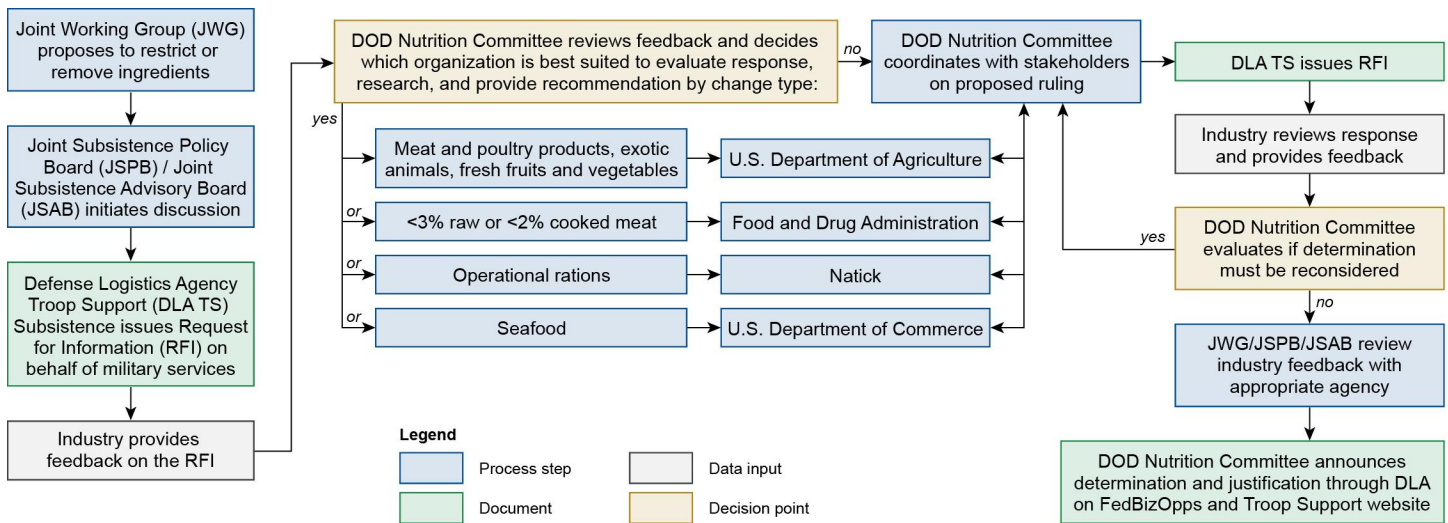
⁴⁴DLA Troop Support had previously briefed food industry representatives about these prohibited ingredients at a food industry event in May 2017.

concerns about whether some of those ingredients actually had been prohibited and whether those prohibitions were effective immediately.⁴⁵

Based on the response from industry, DLA rescinded its notice in September 2017 and issued a request for information to food industry representatives for their feedback on the impact to industry if DOD restricted or removed certain ingredients from food items served in military dining facilities. Taking the input it received in response to this request, DLA then began developing a process map to provide more transparency into its decision-making process and to incorporate industry feedback. At three industry events that occurred between July 2018 and May 2019, DLA Troop Support presented different versions of the draft process map to food industry representatives and sought their feedback.

The draft process map envisions input from some non-DOD federal agency and industry stakeholders, as well as other entities from within DOD. Figure 3 represents the draft process, showing the entities and steps involved.

⁴⁵For example, food industry representatives were concerned about whether their use of partially hydrogenated oils needed to cease immediately. In June 2015, the Food and Drug Administration had issued its final determination that partially hydrogenated oils were no longer generally recognized as safe for any use in human food. However, the agency set a compliance period of 3 years to allow industry time to either reformulate products without partially hydrogenated oils or submit a food additive petition to the Food and Drug Administration to permit specific uses of the ingredient. It subsequently extended the compliance date for products produced prior to June 18, 2018, until January 1, 2020, to allow for an orderly transition in the marketplace as existing products worked their way through distribution. Industry officials did not understand why DLA was notifying them in 2017 to remove partially hydrogenated oils from their products, since they were still in the compliance window and had the option to petition for limited use of the ingredients.

Figure 3: DOD Draft Food Ingredient Process Map

Source: GAO presentation of Department of Defense (DOD) information. | GAO-22-103949

The steps identified in the draft process map are summarized below.

- According to DLA Troop Support officials, under the proposed draft process, the military services would initiate any request to have a particular ingredient restricted or removed through a Joint Working Group comprising dietitians and food service managers from each of the military services.
- The proposal would next go to the Joint Subsistence Policy Board for discussion and then to DLA Troop Support, which would issue a formal request for information to the food industry to obtain feedback from industry on the impact to their industry, association, or company if specific ingredients were to be reduced or gradually eliminated from food items served in military dining facilities.
- Food industry representatives would provide their feedback to DOD for review by the DOD Nutrition Committee.
- The Committee would review the industry feedback and decide which federal agency has the appropriate knowledge to evaluate that feedback and provide a recommendation. For example, for ingredients that involve seafood, DOD would contact officials from the U.S. Department of Commerce. For meat and poultry products, exotic

animals, and fresh fruits and vegetables, DOD would contact officials from the U.S. Department of Agriculture.⁴⁶

- After receiving recommendations from the federal agencies, the DOD Nutrition Committee could coordinate with stakeholders to develop a proposed ruling about the ingredient change.
- Next, DLA Troop Support would issue a second request for information to the food industry that summarizes the proposed ruling. Food industry representatives would review DOD's response and provide their feedback on the proposed ruling to DOD.
- The DOD Nutrition Committee would evaluate the industry's feedback and decide if the Committee's original determination should be reconsidered. If the Committee decides to reconsider its determination, the proposal would go back to the appropriate federal agency that researched the issue and provided its recommendation. If the Committee decides to move forward with the proposed ruling, it would send the proposal to the Joint Working Group and the Joint Subsistence Policy Board, which would review the industry feedback with the appropriate federal agency.
- Finally, if there are no remaining issues, the DOD Nutrition Committee would announce the ingredient determination, along with the justification for its decision, through DLA.

DOD Has Not Fully Coordinated and Communicated the Draft Process Map to All Stakeholders

We found that, while DLA engaged actively with food industry representatives to discuss the draft food process map, it did not engage as fully with stakeholders within DOD and in other federal agencies. For example, between July 2018 and May 2019, DLA held or participated in three industry events to obtain input from the food industry. According to DLA Troop Support officials, DLA also tasked a contractor to assess the process. This contractor presented its preliminary observations at one of the industry events, indicating in that presentation that it had contacted more than 70 companies and trade associations to solicit their feedback on the proposed draft process.

⁴⁶According to the draft process map, the DOD Nutrition Committee would contact officials at the entity identified as "Natick" to evaluate industry feedback on operational rations, but the map does not describe what Natick is. We discuss Natick later in this report.

DLA generally did not conduct similar outreach to the other federal agencies and DOD components. According to DLA Troop Support officials, when they were developing the draft process map, they identified federal agencies and DOD components that they believed would have the appropriate expertise needed to discuss food ingredients. However, we found that, while they identified these entities on the map, they did not engage with them to obtain their input on the proposed new food process.

Specifically, when we contacted officials from the three federal agencies and the DOD components referenced in the map, they generally were not familiar with the map, as discussed below.

- When we met with officials representing several offices within the U.S. Department of Agriculture, they described their interactions with DOD in areas such as participating in an interagency committee on nutrition research and conducting inspections of military rations.⁴⁷ However, these officials told us that they were not familiar with the draft process map.
- Officials from the National Marine Fisheries Service within the National Oceanic and Atmospheric Administration at the U.S. Department of Commerce, told us that they do not participate in DOD committees. Rather, their interactions with DOD are limited to the food audits they perform to ensure DOD receives what it expected when purchasing seafood. These officials also were not familiar with the draft process map.⁴⁸
- Officials from two of the Food and Drug Administration's offices told us that they have interacted with DOD on nutrition-related issues,

⁴⁷The Center for Nutrition Policy and Promotion develops Agriculture's four food plans—Thrifty, Low-Cost, Moderate-Cost, and Liberal—and the Liberal Food Plan generally informs DOD's basic daily food allowance. The officials said that their agency's Economic Research Service has been interacting with DOD in adapting the models the agency uses to account for the unique nutrition needs of military servicemembers compared to the general population.

⁴⁸At the U.S. Department of Commerce, the National Marine Fisheries Service within the National Oceanic and Atmospheric Administration is the specific federal office that is knowledgeable in seafood products and the laws and regulations related to seafood harvesting.

such as dietary supplements and the basic daily food allowance.⁴⁹ In addition, one official stated that the Office of Regulatory Affairs has a representative on DOD's Joint Subsistence Policy Board, whose roles and responsibilities are limited. However, none of the officials we interviewed was familiar with the draft process map.

- Because the draft process map identified stakeholders labeled "Natick," we contacted officials from the U.S. Army Research Institute of Environmental Medicine and the U.S. Army Combat Capabilities Development Command Soldier Center—two Army entities located in Natick, Massachusetts, that DOD officials had identified as having some involvement in DOD's food program. However, according to those Army officials, neither of those entities was involved with developing the process map.

Standards for Internal Control in the Federal Government for information and communication states that management should externally and internally communicate the necessary quality information to achieve the entity's objectives.⁵⁰ However, when we asked DLA Troop Support officials why they had not engaged with the other federal agencies identified on the map, they stated that they held informal conversations with individuals they interacted with at those agencies on related business, such as the food audits. According to DLA Troop Support officials, they included those agencies on the draft map based on these informal conversations; however, those officials acknowledged that this informal coordination did not develop to the extent to where they identified a specific office or individual position within those other federal agencies that would help them with developing the process map. Similarly, when we asked them which specific office at Natick was intended to be included on the process map, the DLA Troop Support officials told us that they usually interact with the U.S. Army Combat Capabilities Development Command Soldier Center, which is involved in the development of operational rations. The officials said that Natick is not, however, involved in the development of requirements for the Subsistence Prime Vendor program. Improved coordination, in which DLA officials clearly identify their needs to the other federal agencies, would enable those agencies to

⁴⁹The Food and Drug Administration officials we contacted represented two offices. The Center for Food Safety and Applied Nutrition evaluates the safety of new ingredients for food, investigates causes of foodborne illness outbreaks, and promotes good nutrition and effective food safety practices. The Office of Regulatory Affairs conducts inspections of companies producing products that are regulated by the Food and Drug Administration, enforces Food and Drug Administration regulations, and reviews imported products.

⁵⁰[GAO-14-704G](#).

know what DLA is seeking to achieve so that the agencies can provide the necessary input into future food ingredient decisions. This, in turn, would assist DLA in developing an effective way to coordinate and communicate with all key stakeholders on DOD's proposed new process for revising food ingredients—including those within DOD, at other federal agencies, and within industry—and making adjustments to that process as needed.

DLA's Draft Process Map Lacks Formalized Steps and Timeframes

We found that DOD's draft food ingredient process map lacks key components of a formalized process, such as estimated timelines for the steps in the process and a clear identification of the roles and responsibilities of the various entities represented on the map. While the draft process shows the different DOD agencies and groups and non-DOD federal agencies who could be involved in making food ingredient decisions, as well as the two opportunities for industry to provide input, it does not explicitly lay out what is involved in each of the steps in the decision-making process; which specific offices within the non-DOD federal agencies will be involved; an estimate or expectation of how long each step should take; nor how DOD will know which industry representatives to contact to gather industry input.

For example, when we showed officials at the U.S. Department of Agriculture a copy of the draft map, they said they were uncertain about which office would perform the evaluation of the food industry feedback called for under the map and would have to circulate any requests from DOD within the department.⁵¹ Similarly, officials from the Food and Drug Administration said the agency's Center for Food Safety and Applied

⁵¹The U.S. Department of Agriculture officials we contacted represented several offices, including the Food and Nutrition Service's Center for Nutrition Policy and Promotion, which develops and promotes the dietary guidance; the Agriculture Research Service, which researches solutions to agricultural challenges; and the Agricultural Marketing Service's Specialty Crops Inspection Division, which prepares commercial item descriptions and provides inspection services for military rations in plants where companies are producing foods for DOD. The Agricultural Marketing Service acts as the clearinghouse for commercial item descriptions, which are product descriptions of the most important characteristics of a commercial product. The officials said that Agriculture works closely with multiple stakeholders on these descriptions, including DLA Troop Support, which uses those descriptions largely for operational rations.

Nutrition is not involved in DOD's Nutrition Committee, nor is it involved in DOD's ingredient determination process map.

In addition, while DLA Troop Support solicited industry input through industry day events and requests for information, we found that some industry representatives we spoke with remained unsure of how some aspects of this process would actually work.⁵² For example,

- Some industry representatives felt that the process for reaching a food ingredient decision could take a long time, potentially 1 to 2 years or even longer.
- Some industry representatives noticed that there were no specific timeframes associated with the steps within the draft process map.⁵³ One representative noted that getting food industry comments could be a lengthy step by itself.
- Some industry representatives were concerned about how companies and industries that could potentially be affected by the food ingredient change would be notified of a proposed change, particularly if they were smaller companies that did not routinely attend food industry day events.

Standards for Internal Control in the Federal Government states that, within the control environment, management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.⁵⁴ However, as detailed above, while DOD's food process map generally identifies the entities at the department level, it does not provide a well-defined organizational structure for the process, with clearly assigned responsibilities.

The standards also state that, within the control environment, management should define objectives in specific terms so they are understood at all levels of the entity, which involves clearly defining what is to be achieved, who is to achieve it, how it will be achieved, and the

⁵²The industry days, other food service events, and requests for information were directed toward food industry representatives, not officials at the other federal agencies. However, as noted earlier, although the three federal agencies identified on the draft process map do coordinate with DOD on food-related matters, they were unaware of and not involved in the development of the document.

⁵³Industry representatives had previously expressed concerns to DLA Troop Support about the lack of time frames as the draft process map was being developed, but the latest version of the draft does not include this information.

⁵⁴[GAO-14-704G](#).

time frames for achievement. According to DLA Troop Support officials, they do not have timelines incorporated into the map because they have not yet tested it to determine how long each step in the process should take, though they communicated to the food industry their intention to test the draft process map as late as May 2019. Regardless of whether an opportunity to test the process exists, however, having a formalized process in place would help DOD be positioned to adjust the timeframes through a lessons learned approach and obtain relevant and timely input from federal agency and industry stakeholders. This process would also help balance any competing priorities between different stakeholders.

DLA Troop Support officials also said that they have not further refined the draft process map because it is on hold while they wait for the outcome of the establishment of the Defense Feeding and Nutrition Board, which they said could make the draft process map obsolete. Specifically, DLA officials said that DOD officials responsible for creating and implementing the new Board—officials from the DOD Nutrition Committee and the Office of the Under Secretary of Defense for Personnel and Readiness—may decide on implementing a different process for making food ingredient decisions. Further, DLA officials said that responsibility for making decisions regarding food ingredients should fall with an organization that can make food decisions for all of DOD, with a level of oversight higher than that of DLA.

However, formation of the Defense Feeding and Nutrition Board has been significantly delayed since officials within the Office of the Under Secretary of Defense for Personnel and Readiness began the process for establishing it in early 2019, and, in the interim, DOD lacks a defined process for providing transparency and communicating proposed changes to ingredients. DOD officials responsible for the proposed board told us that, as of December 2021, they are working out the details and completing coordination within DOD on its final structure and guidance, including which office or offices will govern the new board. Meanwhile, DOD, through DLA Troop Support, has spent over 4 years developing and promoting the new draft process to the food industry, without ensuring that the process is finalized and lays out clearly defined steps, identifies specific offices and officials responsible for implementing the process, and includes estimated timeframes for implementing it. Were the military services to request that a food ingredient be restricted or removed, DOD would risk encountering the same problems it experienced in 2017, including confusion among key stakeholders.

DOD Tracks Dining Facility Use, Not Entitlement Use or Food Program Effectiveness

The military services collect head count data on the numbers and types of diners who obtain meals from their dining facilities to inform their decisions about adjusting dining facility operations and to track the use of those facilities. However, we found that the military services do not fully assess the extent to which servicemembers are using their meal entitlement. We also found that the military services do not comprehensively assess the efficiency and effectiveness of their food programs at the installation level.

Military Services Use Data to Adjust Operations and to Track the Use of Dining Facilities

Consistent with DOD and military service guidance, each of the military services collects head count data—the numbers and types of diners who obtain a meal from the dining facilities on their respective installations. According to military service officials, they use these data as one way to inform their decisions about dining facility operations, including to adjust the hours and days a facility is open, to change how a meal is provided, and to track the use of their dining facilities.⁵⁵ They use their point of sales systems to collect these data—i.e., when diners either swipe or scan their DOD Common Access Card or pay cash at the dining facilities.

Specifically, the military services collect head count data that represent one meal for each diner who obtains food from a dining facility. According to food program officials, these head count data also include diners from

⁵⁵DOD's food program guidance directs the military services to collect head count data and to utilize head count procedures to identify and authorize diners at dining facilities. Guidance from all four military services directs food program officials to collect and record head count data automatically using the services' respective point of sales systems in the dining facilities or acknowledges they can do so. See DOD Instruction 1338.10, AR 30-22, NAVSUP Pub. 486, MCO 10110.14N, and AFMAN 34-240.

the other military services as well as those who take meals to go.⁵⁶ Food program officials at Fort Carson told us their dining facilities' head count data also include meals that units order in bulk for servicemembers to consume in the field. Further, according to food program officials from the Army, Air Force, and Marine Corps installations in our sample, their head count data include meals that servicemembers obtain at satellite locations on an installation.⁵⁷

The types of adjustments that military service officials told us they might make based on head count data include planning menus, calculating how much food to prepare, developing food program budgets, and operating dining facilities.⁵⁸ For example, food program officials at Fort Carson told us they observed that the installation's dining facilities were used less frequently on weekends, including during the Friday dinner meal periods, and they adjusted weekend operations as a result. Specifically, all five of Fort Carson's dining facilities are open from Monday through Friday, but only one dining facility is open for the Friday dinner meal period and the weekend meals.⁵⁹

Ship's Cabin Dining Area, Naval Station
Norfolk, Virginia

⁵⁶The military services do not have standard definitions for a "meal." The Army's food program guidance for nutrition and menu standards defines a meal as "a specific quantity of nutritionally adequate food provided one person during one scheduled serving period." However, when we asked food program officials from the installations in our sample to define a "meal," the responses we received had one factor in common: servicemembers could receive second servings without charge. For the purposes of this report, we define a meal as consisting of a single serving of food provided by a dining venue at a scheduled meal period that may include second servings if consumed on-site and if desired.

⁵⁷According to food program officials at Naval Station Norfolk, the installation did not have a satellite location in operation during fiscal year 2019.

⁵⁸Officials from university food programs told us that they use head count data in similar ways. For example, an official at one university told us that she reviewed the customer head count data at one of the dining facilities against the number of seats to look at its usage during weekend meals. As a result of this review, she determined that another dining facility nearby had sufficient seating capacity to absorb the customers from the initial facility, so she decided to close the initial facility for weekend meals. According to the official, this change accommodated students without affecting the quality of food. It also decreased labor costs because the workforce at one facility now works only 5 days a week versus 7.

⁵⁹For fiscal year 2019, Fort Carson reported weekend head count data (brunch and supper meals) for two of its dining facilities that were open on alternating weekends—Wolf and Robert C. Stack.



Source: U.S. Navy. | GAO-22-103949

Similarly, military service officials told us they have made adjustments based on head count data showing variances by meal period. For example, when Navy food program officials observed that the dinner meal period at the Mid-Atlantic region dining facilities had a low head count, they eliminated contract services for the evening meal and provided to-go meals instead. According to these officials, this approach ensures that servicemembers receiving a meal entitlement have a dining option available to them, while also reducing costs. The officials reported that this change resulted in a cost savings of over \$1 million for the Mid-Atlantic region overall and almost \$242,000 for Naval Station Norfolk from April through September of fiscal year 2019.

Army and Marine Corps food program guidance requires the use of head count data to calculate dining facility utilization rates—the extent to which individual facilities are being used to their maximum capacity.⁶⁰ The Army and the Marine Corps calculate these rates based on meal periods with the highest head count data and on a dining facility’s capacity, which includes the number of seats and other factors.⁶¹ According to the example in the Marine Corps’ food program guidance, a dining facility with a total high head count of 33,000 lunch meals, 66 operational duty days, and a maximum dining facility capacity of 564 diners would result in the following utilization rate:

- 33,000 meals/66 operational duty days = an average weekday attendance of 500 diners
- 500 diners/564 maximum facility capacity = 89 percent utilization rate.

Military service food program officials also rely on dining facility utilization data to inform decisions about when to consolidate dining facilities. Army

⁶⁰See AR 30-22; MCO 10110.14N. According to Navy and the Air Force food program officials, the Navy and Air Force do not have a requirement to calculate the utilization rate of their respective dining facilities. However, as discussed later, the Navy tracks galley performance that includes the number of servicemembers with a meal entitlement and cash customers that eat at the dining facility, and the Air Force monitors the numbers of meals served from its dining facilities.

⁶¹Army officials reported that the five dining facilities at Fort Carson had average utilization rates that ranged from 44 to 186 percent when accounting for *all* types of diners that took meals at the installation’s dining facilities in fiscal year 2019. They reported that the average utilization rate for the installation as a whole was 78 percent. The Army also calculated average utilization rates only for those servicemembers with a meal entitlement. Those rates ranged from 39 to 181 percent, with an installation average of 70 percent. Marine Corps officials reported that the dining facility at Marine Corps Air Station Miramar had a utilization rate of 79 percent in fiscal year 2019 for all diners.

guidance states that dining facilities with utilization rates that fall below 65 percent should be considered for consolidation. Marine Corps guidance states that dining facilities with utilization rates that fall below 50 percent are to be reviewed and considered for consolidation.⁶²

According to Army and Marine Corps food service officials, utilization rates further serve as one factor to consider when assessing whether to close a dining facility or reduce services. They also consider other factors, such as proximity to another dining facility, whether only one dining facility exists on the installation, the length of time the facility experiences a reduction of the number of diners, and improving the quality of life. Fort Carson installation officials explained that if a dining facility's utilization rate is over 110 percent, officials at the installation, Army headquarters, and the Joint Culinary Center of Excellence may decide to not allow contractors and DOD civilians to eat at the dining facility because soldiers receive the priority for meals. Similarly, if the utilization rate falls below 65 percent, these officials may decide to reduce the dining facility's capacity or services, or to close it because the dining facility is not meeting Army standards. For example, the utilization rate at the Warfighter dining facility at Fort Carson in fiscal year 2019 fell below this threshold and, as a result, the officials stated that they reduced the facility's seating capacity by dividing the dining room in half. Marine Corps food program officials said that a dining facility may have a low utilization rate of 25 percent; however, the facility may remain open if it is the only dining option available to those servicemembers who train intermittently on the installation.

The Navy and Air Force do not have a requirement to calculate a utilization rate, but they do track the use of their dining facilities. According to Navy food program officials, they tracked galley performance monthly for fiscal year 2019 for those installations in the Mid-Atlantic region. They tracked, among other things, the percentage of the total meals served in the dining facilities that were served to servicemembers with a meal entitlement and the percentage of meals served to servicemembers with a meal entitlement compared to the population of servicemembers living in barracks.⁶³ According to the officials, the Commander, Navy Installations Command, has closed dining

⁶²See MCO 10110.14N.

⁶³A Navy food program official explained that the Navy does not measure the utilization of a dining facility by the number of seats or square footage in a facility because seating (meal) capacity can be adjusted by offering outdoor dining and to-go meals or by extending meal hours.

facilities that have been too expensive to operate (i.e., when the Navy compared the cost of operating a dining facility to the cost of providing BAS). A Navy food program official explained that the Navy considers alternative dining options available at an installation before making a decision to close a dining facility based on operational costs because, in some cases, the dining facility is the only food service option on the installation. For example, even if the Navy's analysis indicates providing BAS to the servicemember is more cost-effective than keeping a dining facility open, that facility would still remain open if it is the only option for providing nutritional meals.

According to Air Force food program officials, they review how many meals are served from a dining facility and consider the mission of an installation when determining whether a dining facility should remain open or be closed. For example, there are very few servicemembers with a meal entitlement assigned to Creech Air Force Base, Nevada; however, there is a large civilian population at this location and no dining options available near the installation. As a result, that mission requires a dining facility on the installation to support operations. According to Air Force food program officials, they make recommendations to the wing commanders, who decide whether to close a dining facility.

Most Military Services Do Not Assess Servicemembers' Use of Their Meal Entitlement

We found that, while all of the military services track data in order to assess utilization of their dining facilities and make adjustments, as needed, most of the services do not assess the extent to which servicemembers who receive a meal entitlement are using that entitlement. In 2015, a report on DOD's food service, prepared on behalf of the Office of the Secretary of Defense, highlighted the importance of collecting this information, which it labeled "the propensity to eat."⁶⁴ The report stated that all of the military services' food service programs consider junior enlisted servicemembers residing in dorms or barracks to be their primary customers and the provision of nutritious meals for these customers to be their primary mission. The report further noted that the propensity to eat metric provides a useful measure and starting point to determine if this mission is being met, and if initiatives taken to enhance

⁶⁴PKF Consulting USA, *Department of Defense (DOD) Food Service Study Final Report*, prepared at the request of the Office of the Secretary of Defense, Military Community and Family Policy (Apr. 27, 2015).

the food service program are meeting the needs of servicemembers with a meal entitlement. The propensity to eat metric was calculated in this report using a rough approximation—dividing the number of meals that were taken by servicemembers who receive a meal entitlement by the potential number of meals available to all of those servicemembers with a meal entitlement over a 1-year period.⁶⁵

Through our research, we learned that food service providers for colleges and universities track a similar metric. A 2020 benchmarking study produced by the National Association of College & University Food Services explained that its members use a performance indicator called the “meal plan utilization rate,” which measures how often students are using their meal plans.⁶⁶ College and university food service officials calculate this rate by identifying the total number of meals consumed and dividing that amount by the total number of potential meals they expect students to consume, which differs based on the type of meal plan in which the students are enrolled.⁶⁷

DOD guidance indicates that the department recognizes the importance of assessing the use of meal entitlements. Specifically, DOD’s food program guidance states that, for those servicemembers authorized to take meals from dining facilities, food program officials shall use head count data to perform periodic tests on the use of meal entitlements.⁶⁸

⁶⁵The potential number of meals available was derived from multiplying the daily average number of servicemembers designated as essential station messing on an installation by the three meals a day, and then multiplying that product by 365 days a year. For example, as described in the report, if the daily average number of servicemembers with a meal entitlement on an installation was 1,899, then the potential number of meals available to those servicemembers in a year would be 2,079,405 (1,899 x 3 meals a day x 365 days in a year). If the total number of meals served during that time period was 496,067, then the propensity to eat would be 24 percent (496,067 divided by 2,079,405).

⁶⁶National Association of College & University Food Services, *2020 Operating Performance Benchmarking Survey Based on 2019 Results* (Dublin, Ohio: Industry Insights, Inc., 2020).

⁶⁷For those on the “anytime dining” or “unlimited plan,” the number of potential meals is 14 meals per week on a 5-day plan and 19 meals per week for a 7-day plan. This approach takes into consideration that students on a meal plan will not eat all of the meals in their plan.

⁶⁸See DOD 7000.14-R, *Financial Management Regulation*, Vol. 12, Ch. 19, *Food Service Program* (July 2013). The guidance does not provide additional information about these periodic tests, including the purpose or frequency of such tests.

However, we found that, with the exception of the Air Force, the military services are not tracking the use of meal entitlements. The Air Force uses monthly data provided by the Defense Finance and Accounting Service (DFAS) to track use of meal entitlements. According to Air Force food program officials, they use the DFAS data to determine the number of servicemembers who receive a meal entitlement and are assigned to an installation. According to a DFAS official, these data include servicemembers who are assigned to an installation at any time during the previous month. Then, Air Force food program officials calculate how many meals were available to those servicemembers during that month and compare the number of meals available with how many meals those servicemembers consumed.⁶⁹

The other services, however, either do not have plans to track use of meal entitlements or are still exploring ways to do so. Specifically,

- Navy food program officials told us they track galley performance by identifying the total number of meals that were taken by servicemembers with meal entitlements and by cash customers. They can also compare how many meals were served to servicemembers with a meal entitlement compared to the number of servicemembers assigned to the installation. However, they do not compare the number of meals taken by servicemembers with a meal entitlement with the total number of meals that were available to those servicemembers.
- Marine Corps food program officials said they are designing a report to track their servicemembers' use of their meal entitlement on a monthly basis. According to Marine Corps food program officials, they are working with the Marine Corps Manpower and Reserve Affairs and Marine Corps Program and Resources offices to obtain those data, and the effort is ongoing.
- We found that Army food program officials do not track the extent to which servicemembers with a meal entitlement use the entitlement and do not have plans to do so. According to Army food program

⁶⁹The Air Force has developed an estimate of the number of meals available to a servicemember in a month, based on its research on how many meals an average American consumes. The Air Force applies this estimate across the installations and uses it to track servicemembers' use of their meal entitlement. The Air Force estimates that servicemembers consume 72 meals per month on an installation, out of the 90 meals they are authorized to consume. This calculation provides a rough estimate of the servicemembers' propensity to eat, although there are some limitations to the DFAS data. For example, the data do not show the length of time a servicemember is assigned and physically present on the installation on a given day to consume a meal at a dining facility.

officials, they do not have access to data on the total population of servicemembers with meal entitlements on installations, which varies daily because servicemembers may be on leave, in the field, or deployed.

When we asked officials from the military services that are not currently tracking the use of meal entitlements why they do not do so, they cited a variety of reasons. For example, Army officials told us they rely on tracking the utilization of their dining facilities by collecting head count data for all diners, including servicemembers with a meal entitlement, which they view as sufficient. However, as we discussed earlier in this report, calculating the utilization rate of dining facilities measures the extent to which individual facilities are being used to their maximum capacity and not the extent to which servicemembers are using their meal entitlement.

Food program officials from the Army, Navy, and Marine Corps told us they do not have access to all of the data they would need to track entitlement use. However, as explained above, the Air Force has worked with DFAS to obtain monthly data on servicemembers with meal entitlements at its installations. According to a DFAS official, these data could be made available to the Army and Navy food program officials at their request. The Marine Corps, as noted above, has been working with its Manpower and Reserve Affairs and Marine Corps Program and Resources offices to develop a report using their monthly data, but has not yet been able to do so.

As noted earlier, DOD food program guidance states that food program officials shall perform periodic tests on the use of meal entitlements. Moreover, *Standards for Internal Control in the Federal Government* for control activities states that an agency's effective internal control system should include mechanisms that enforce management's directives to achieve the entity's objectives and address related risks.⁷⁰ Further, the *Standards* states that management should use quality information to achieve the agency's objectives by obtaining relevant data in a timely manner from reliable internal and external sources that can be operational, financial, or compliance related. Management uses the quality information to make informed decisions and evaluate the entity's performance in achieving key objectives and addressing risks.

⁷⁰[GAO-14-704G](#).

By tracking the extent to which servicemembers are using their meal entitlements, the Army, Navy, and Marine Corps would have useful information to assess more fully the effectiveness of their food programs in ensuring their servicemembers are maximizing their meal entitlement. Food program officials from the military services told us that the meal entitlement helps ensure that servicemembers have access to the nutritious meals served at dining facilities. BAS, on the other hand, provides funds to individual servicemembers to purchase food but does not ensure that the food they obtain is available and nutritious. Tracking the use of meal entitlements would also provide food program officials valuable information to assist them in monitoring their food programs and determining if steps are needed to increase servicemembers' use of their meal entitlements. Last, decision makers would have more data to help inform decisions about prioritizing resources to meet their food program objectives. For example, information on the extent to which soldiers, sailors, and marines use their meal entitlements could provide a valuable data point for food program budget officials to consider when determining how much to budget for meal entitlements.

Military Services Do Not Comprehensively Assess Their Food Programs at the Installation Level

The military services provide meals in venues other than dining facilities on their installations, such as offering food trucks and allowing servicemembers to use their meal entitlements at nonappropriated fund venues. The Air Force and Army are expanding different options for their food program operations, and the Marine Corps is reviewing the feasibility of these options. However, we found that the military services do not comprehensively assess their food programs at the installation level to evaluate the programs' efficiency and effectiveness in providing healthy meals to enlisted servicemembers, including through these different delivery models.

Military Services Sometimes Use Satellite Locations, Like Food Trucks and Kiosks, to Provide Meals to Servicemembers

In addition to their dining facilities, each of the military services operates satellite locations, such as food trucks or kiosks, as part of their food programs. The military services reported that, combined, they had 19 kiosks and eight food trucks in operation during fiscal year 2019. The kiosks and food trucks serve a small percentage of all meals served on installations. For fiscal year 2019, for example, the food truck and kiosk at Fort Carson served 2,325 meals and 25,398 meals, respectively, according to the Army food program officials' responses to our questionnaire. These meals represent approximately 0.5 percent and 7 percent, respectively, of all meals served from appropriated fund dining facilities and satellite operations on the installation during the meal periods the food truck and kiosk were open and in operation. Nonetheless, military service food program officials told us these satellite locations serve useful purposes to meet different needs.⁷¹ For example, according to food program officials at Marine Corps Air Station Miramar, kiosks are located on the flight lines and provide meals to Marines working there who do not have time to visit the dining facility during meal times.

Kiosk at Marine Corps Air Station Miramar, California



Source: U.S. Marine Corps. | GAO-22-103949

Army food program officials told us that they are expanding their use of satellite options on installations. Specifically, they plan to increase the number of kiosks on Army installations from four in fiscal year 2019 to 46 in fiscal year 2027. They also plan to increase the number of food trucks from five in fiscal year 2019 to 35 by fiscal year 2027.

⁷¹Based on our sample of installations, we found that the satellites served from approximately 7.5 to 22 percent of all meals served from appropriated fund dining facilities and satellite locations on the installations during the meal periods the food truck and kiosks were open and in operation.

The Outpost Food Truck at Fort Carson, Colorado



Source: U.S. Army. | GAO-22-103949

However, food program officials we spoke with also identified some limitations with satellite locations and concerns about using them. For example, Fort Carson food program officials told us that the food truck on their installation was not operational for 3 months in 2019, due to required maintenance and bad weather. Those officials explained that they are still trying to figure out the best way to deploy the food truck concept, and they will need to find good locations for the food truck to operate on the installation. Marine Corps food program officials reported that they do not currently use food trucks on their installations. They said that they have begun exploring the usefulness of kiosks for grab-and-go items on their installations, but they want to ensure these types of kiosks can provide nutritious meals. Air Force food program officials reported that they do not currently use food trucks on their installations. They said that they have tried using food trucks in two instances; however, the officials said they found that they spent more money to operate the truck than the revenue they received. Although the Navy had a total of three food trucks in its food program in fiscal year 2019, food program officials at Naval Station Norfolk told us that the installation had tried using a food truck there in the past, but could not justify the costs due to low usage.⁷²

Navy and Air Force Allow Some Servicemembers to Use Their Meal Entitlement at Nonappropriated Fund Dining Venues

In some instances, both the Navy and the Air Force have adjusted their food programs so that servicemembers with a meal entitlement can obtain meals from nonappropriated fund dining facilities, and the Army is considering doing so, as well. According to Navy officials, the Navy allows servicemembers with a meal entitlement to use that entitlement at nonappropriated fund dining venues in limited circumstances. Specifically, Navy food program officials told us the SIK [Subsistence in Kind] Feeder Program allows servicemembers with a meal entitlement to obtain meals from Morale, Welfare, and Recreation dining venues. These venues are revenue-generating activities that are open to active-duty authorized patrons, civilians, and official base guests. The purpose of the program is to provide high-quality, essential meal service for servicemembers with a

⁷²According to a Navy food program official, Naval Station Norfolk did not require a food truck because the dining facility is located near the sailors' living quarters that are primarily for the shipboard junior sailors. While those sailors are on duty, they receive meals from the ship. Food trucks provide a benefit when the dining facility is not easily accessible during the work day, such as on flight lines where personnel are not able to leave the work site for extended periods due to mission operations.

meal entitlement and other patrons efficiently and at the least cost while maximizing benefits from quality of life initiatives.

The Air Force's Food 2.0 food program, noted earlier, allows servicemembers with meal entitlements to use those entitlements at nonappropriated fund dining venues on about 34 percent of its installations. The Air Force began piloting its Food Transformation Initiative, now known as Food 2.0, in 2010 to improve on-base food services. At Food 2.0 installations, civilians assigned to the installation, retirees, and family members are also allowed to eat at the dining facilities. Additionally, enlisted servicemembers designated as essential station messing are authorized to participate in campus dining, where they can eat not only at dining facilities and flight kitchens but also at designated nonappropriated fund food and beverage activities such as snack bars at bowling alleys and golf courses. Air Force food program officials told us that the program includes restrictions on the types and quantities of food and beverages servicemembers can obtain with their entitlement. The officials explained that servicemembers cannot, for example, use their meal entitlement to obtain alcohol or energy drinks.

The Army is exploring implementing a campus dining concept similar to the Air Force's approach. According to an Army food program official, the Army is working with the Air Force to learn how the Air Force conducts campus style dining and is planning a site visit in the coming months.

Military Services' Assessments of Their Food Programs Do Not Focus on Effectiveness and Efficiency Installation-wide

As described earlier in this report, the military services track some data, such as head count data and dining facility utilization rates, to make adjustments to the programs they operate. The military services assess other aspects of their food programs on the installations. However, we found that these assessments do not focus on the effectiveness and efficiency of the food programs installation-wide.

The military services' food program guidance includes provisions for the services to collect customer feedback through surveys at dining facilities or to obtain customer input by inviting diners to serve on a menu board or

advisory council.⁷³ For example, food program officials from Fort Carson and Eglin Air Force Base use the Interactive Customer Evaluation tool to obtain customer feedback at the dining facilities electronically. Also, DOD guidance directs the military departments to use food management teams to, among other things, review the use of facilities, equipment, personnel, subsistence, and other food service resources to obtain valid evaluations of installation food service programs and identify limitations that hamper accomplishment of activity objectives.⁷⁴ Further, the military services' food program guidance directs each of the services to conduct inspections of dining facility operations. In addition, the guidance also includes provisions for the use of a tool such as the Military Nutrition Environment Assessment Tool, which assesses environmental factors and policies at the community level that support healthy eating.⁷⁵ Examples of food service assessments the military services perform, and limitations we identified, include:

- According to an Army food program official, the Army uses the Action Scorecard as a feedback mechanism to measure success and challenges where additional resources are required at installation dining facilities. The Scorecard assesses different aspects of the Army's dining facilities against standards, including different feeding options. For example, one of the goals in the Scorecard is to improve and adapt extended delivery options such as food trucks and kiosks to meet the needs of the soldier. The Scorecard's metrics measure the availability of and different types of options and whether these options meet a target utilization rate. However, these metrics do not evaluate how these options are providing healthy meals to servicemembers when and where they need them as part of the installation-wide food program.

⁷³Department of the Army, Pamphlet 30-22, *Operating Procedures for the Army Food Program* (July 17, 2019). The Army does not mandate but encourages establishment of an enlisted dining facility advisory council, to advise management on desired adjustments to the menu to meet diner preferences or services that should provide a more effective food service program to the soldier or diner.

⁷⁴DOD Manual 1338.10.

⁷⁵The Military Nutrition Environment Assessment Tool (M-NEAT) provides a nutrition environment baseline assessment and identifies actionable information on target areas for improvement in worksites, communities, and DOD schools. M-NEAT can assist the military services in assessing and improving the nutrition environment, identifying and understanding issues, implementing best practices, and developing effective DOD-level policies. The tool was developed to help health promotion professionals, commanding officers, and others in the DOD community measure accessibility to healthy food options.

- According to Marine Corps food program officials, the Marine Corps' Regional Garrison Food Service Contract program officials conduct assessments of the food program on Marine Corps installations and use metrics for reviewing contracts and changing menus. The officials provided a contract Quality Assurance Surveillance Plan that includes metrics to measure outcomes; however, we found that the plan includes metrics primarily to track compliance with menus, rather than to assess how well the food service program provides meals to servicemembers with a meal entitlement. For example, there are no metrics that review the different dining options available on an installation to assess how they are providing healthy meals to servicemembers with a meal entitlement when and where they need them. Instead, these metrics we reviewed focus on whether the contractor is providing food in accordance with approved menus.

**Exterior of The Breeze Dining Facility,
Eglin Air Force Base, Florida**



Source: U.S. Air Force. | GAO-22-103949

While these tools, inspections, and assessments offer valuable insights into some aspects of the military services' respective food programs, the military services do not assess their programs installation-wide by including all of the satellite locations they operate at the installation level. According to food program officials from the military services, there is not a requirement for them to perform such an installation-wide assessment. As a result, officials from the military services have designed existing assessments to focus on specific elements of nutrition and dining facility operations. For example, rather than considering how all of the different food delivery models operated by the food program that are available on installations fit together to efficiently and effectively provide healthy meals to servicemembers with a meal entitlement, they have focused on nutrition and operations. The Military-Nutrition Evaluation Assessment Tool and the Marine Corps' metrics, for instance, focus on nutrition and menu compliance, respectively, and the Army's Food Management Assistant Teams use a checklist to review food program operations. However, these assessments do not take into account the resources required for the different dining options and the tradeoffs entailed in using satellites and nonappropriated fund venues to provide healthy meals to servicemembers with a meal entitlement when and where they need them. Further, these assessments include goals for specific aspects of the military services' food programs, but not for the overall food program on the installations, to include using different dining options to provide healthy meals.

GAO's Performance Measurement and Evaluation: Definitions and Relationships states that both the executive branch and congressional committees need evaluative information to help them make decisions

about the programs they oversee—information that tells them whether, and why, a program is working well or not.⁷⁶ Two types of program performance assessments—performance measurement and program evaluation—aim to support resource allocation and other policy decisions to improve service delivery and program effectiveness. These assessments call for tracking progress toward meeting program goals and the achievement of program objectives. Complete and accurate information on how well programs are working, and why, are key to program success. In addition, according to Office of Management and Budget guidance concerning evidence based decision-making and program evaluation, an evaluation is an assessment using systematic data collection and analysis of one or more programs, policies, and organizations intended to assess their effectiveness and efficiency.⁷⁷ Office of Management and Budget guidance also states that there are different types of evaluations, but that outcome evaluations are best suited for helping an agency understand the extent to which a program, policy, or organization has achieved its intended outcome(s) and focuses on outputs and outcomes to assess effectiveness.

By assessing how the different dining options on an installation, to include satellite operations, are collectively meeting the military services' purpose for their food programs, food program officials would have valuable information to evaluate the effectiveness and efficiency of their programs installation-wide in feeding servicemembers. For example, an installation-wide assessment would help to check progress toward meeting an installation's food program goals and objectives to provide healthy meals to servicemembers with a meal entitlement. It would also provide decision makers with information to identify and correct problems, improve program implementation, and make other important management and resource allocation decisions.

⁷⁶GAO, *Performance Measurement and Evaluation: Definitions and Relationships*, [GAO-11-646SP](#) (Washington, D.C.: May 2, 2011).

⁷⁷Office of Management and Budget, *Phase 4 Implementation of the Foundations for Evidence-Based Policymaking Act of 2018: Program Evaluation Standards and Practices*, OMB Memorandum M-20-12 (Washington, D.C.: Mar. 10, 2020).

Inconsistent Tracking and Reporting of Costs Impede Measurement of Program Effectiveness

We found that the military services do not track or report complete and consistent costs associated with operating their dining facilities to effectively measure performance toward food program objectives and develop transparent budget requests. In addition, we found that the military services do not have complete information about their food program costs at the installation level, nor do they track or provide installation or service-wide food program data consistently, potentially impeding the transparency of those costs. Further, the military services inconsistently reported fiscal year 2019 food costs for enlisted servicemembers in their fiscal year 2021 budget justifications, which could hinder the transparency of those costs for congressional stakeholders and DOD decision makers.

Military Services Do Not Track or Report Complete Information about Food Program Costs, Impeding Transparency of Those Costs

We found that the military services do not track, consistently calculate, or report complete information about overall food program costs. Specifically, the military services do not track or report service-wide data consistently; do not have complete information on some categories of food program costs at the installation level; and did not provide comparable information on the cost per meal at the selected installations in fiscal year 2019.

Military Services Do Not Track or Report Service-wide Data Consistently

We requested service-wide data from each of the military services' headquarters for fiscal year 2019 for food and beverage (food) costs and food contract costs, and found that the figures included different components across the military services.⁷⁸ Table 2 summarizes the food

⁷⁸We obtained information about food costs (food and beverage expenditures), food contract costs, the number of appropriated fund dining facilities and satellite operations, and the total number of meals served. We focus on the first two categories in these examples. For food contract costs, we obtained information on the total dining facility food contract costs, including the full food service and the mess attendant contracts.

and food contract costs provided by the military services for fiscal year 2019.

Table 2: Service-wide Food and Food Contract Costs Reported by the Military Services, Fiscal Year 2019

Military service	Reported food costs (food and beverage only), in millions	Reported food contract costs, in millions
Army	614.3	298.4
Navy ^a	127.8	112.4
Marine Corps ^b	109.0	146.6
Air Force	260.6	234.0

Source: GAO analysis of responses from the military services to service-wide questionnaire. | GAO-22-103949

^aThese figures apply only to the Navy's ashore galley program (on installations) that is managed by Commander, Navy Installation Command. They do not include costs for afloat galleys (aboard ships). In addition, in its food contract costs, the Navy included other contracts as part of its mess attendant contract figures. These other contracts included, for example, contracts for maintenance, information technology systems, and linens and were included as part of providing the meal service at galleys.

^bMarine Corps officials reported estimated fiscal year 2019 food costs in the continental United States (CONUS) of approximately \$80.7 million. The CONUS food costs are estimated costs to the government because, according to officials, the contractor is paid a fixed price per plate that is established in the contract, and food costs are not specified or reported separately. The officials reported food costs outside of the continental United States (OCONUS) of approximately \$28.3 million, for an estimated total food cost of approximately \$109 million. They combined the reported food contract costs for CONUS and OCONUS dining facilities. The amount we present here is this total cost less the estimated CONUS food and beverage costs and the actual OCONUS food and beverage costs.

We found that the military services included different components in the food costs they provided, including operational rations, food for prisons, and contingency locations.

- **Operational rations.** The Army, Navy, and Air Force included operational rations in their reported food costs, whereas the Marine Corps did not. According to Marine Corps food program officials, operational rations are purchased by specific units tasked with supporting expeditionary exercises and operations.
- **Prisons.** The Army and Marine Corps included costs for food served at their prisons in their reported food costs, while the Navy and Air Force did not.
- **Contingency locations.** The Navy and Air Force included costs for meals at contingency operation locations; the Army and Marine Corps excluded them. Army food program officials reported that food costs for contingency operations in fiscal year 2019 were approximately \$310 million. According to Marine Corps food program officials, food for contingency locations is purchased by those commands that are designated to purchase operational rations of fresh food to

supplement the operational rations consumed in an expeditionary environment.

We also found some differences in calculated food contract costs that the military services provided for fiscal year 2019, including for contingency operations and at overseas locations.

- **Contingency locations.** Army food program officials stated that their reported food contract costs reflected costs for all dining facilities worldwide that are operated by Army Sustainment Command. The officials told us that the contract costs did not include costs for dining facilities operated in areas such as Kuwait or Iraq (contingency operation locations). The Army food program officials we spoke to said they do not have visibility over those contract costs, as they are funded with overseas contingency operations (OCO) funds managed in the area of operations.⁷⁹ Similarly, the Air Force food program officials said that their reported food contract costs did not include over \$9.1 million in contract costs for dining facilities operated at Moron and Incirlik Air Bases (located in Spain and Turkey, respectively), which were funded with overseas contingency operations funds.
- **Overseas locations.** Marine Corps food program officials stated that their reported food contract costs did not include costs associated with OCONUS locations in Japan and Korea because labor costs for those dining facilities are not associated with traditional contracts but, instead, result from expenditures that exceed the labor cost-sharing burden agreed upon between each of those countries and the U.S. government. The officials reported that, in fiscal year 2019, those labor expenditures for dining facilities in Japan and Korea were approximately \$8.1 million. Air Force food program officials stated that their reported estimate did not include food contract costs for contracts in forward operating locations under Air Force Central and Air Force Africa Commands. The food program officials said they do not have visibility over contract costs at those locations as the contracts are managed by those component commands.

⁷⁹In general, DOD components record and track OCO and base amounts separately, using coding in their financial systems during the allotment, obligation, and disbursement of funds.

Military Service Officials Do Not Have Complete Information on Installation-level Food Program Costs

In addition to not reporting consistent information on service-wide food and food contract costs, we found that military service food program officials did not have visibility over all of the food program cost data at the installation level. To better understand the food program cost data that the military services track for their installations, we interviewed officials at the military service headquarters and their intermediate-level food program organizations about the consolidated total costs—from the food service and other contracts and from other accounts—for the installations in our review. We found that those officials are not always aware of all installation food program expenses, such as locally procured supplies and equipment or installation-level food program contracts that are not centrally managed. In addition, we found that food program officials at the headquarters and intermediate command levels do not always have visibility over some of the major cost categories of their food service contracts, such as food costs or equipment maintenance and repair costs. For example,

- Officials at the Air Force Services Center centrally manage the food contracts for the Food 2.0 program installations and do not have visibility over the contract costs for installations that operate under the Air Force's traditional model. According to Air Force officials, those contract costs are managed by each installation's contracting office, and another center within the Air Force Installation and Mission Support Center—the Air Force Installation Contracting Center—has visibility over that contracting information.⁸⁰ Even at Food 2.0 installations, the Air Force Services Center does not have visibility over the cost of food program items purchased from local accounts, such as government purchase card supply purchases, some replacement equipment, and other miscellaneous costs. For example, while Air Force Services Center officials were aware of the food costs for operating the Eglin Air Force Base dining facility and its flight line kiosk operation, they did not have information about the funds that dining facility personnel spent on other items, such as chef uniforms,

⁸⁰At the Air Force's Food 2.0 program installations, enlisted personnel are able to use their meal entitlement to purchase meals at both appropriated fund and nonappropriated fund dining operations, and the main dining facilities are open to all installation personnel as well as family members and retirees. According to Air Force officials, approximately 34 percent of Air Force installations are Food 2.0 installations.

office supplies, and a reusable food container system for the dining facility.

- Similarly, we found that Marine Corps food program personnel at the headquarters, regional, and installation levels do not have visibility over the cost breakdown for the regional food service contracts for Marine Corps Air Station Miramar. While these food program officials were aware of the firm fixed price and variable costs per plate that had been negotiated with the contractor, they did not have visibility over the food and beverage or supply costs because the food service contract is managed by a different headquarters office, the Program Management Office for the Regional Garrison Food Service Contract. The officials from the Program Management Office stated that having a centrally-run program that captures cost, schedule, and performance information provides efficiencies and enables them to control costs. However, they are still unable to break down the overall contract costs into broad cost categories, such as food and beverage costs, to assist them in reporting such high-level costs to decision makers. Having more specific information about the costs for feeding Marines at each installation would assist Marine Corps officials in monitoring the food program across the enterprise and make them aware of any trends at specific installations.

For more information on cost information for each of our selected installations, see appendix VI. This appendix reflects information from the selected installations on 13 categories of costs that we developed to help estimate all input costs associated with operating their dining facilities in fiscal year 2019. These costs included costs for food, operating, capital expenditures, facility sustainment, and military labor. Because food program officials do not consider some of these costs, such as the cost of utilities, to be part of their food program, they do not track this information in their food program systems. As a result, we do not show data for all 13 cost categories for every installation.

Military Services Did Not Provide Comparable Information on the Cost per Meal

Finally, we found that, in their responses to our installation and dining facility questionnaires, military service food program officials did not provide comparable information on one key metric—the cost per meal. Specifically, when we asked food program officials from each of the military services to provide the cost to serve a meal (at each appropriated fund dining facility and for the installation as a whole) and explain how

they calculated that amount, we found that they calculated the cost per meal in different ways.

Navy officials told us that, while they do not have a requirement to track the cost per meal, they estimate this cost for their own information and include such costs as overhead costs for regional and headquarters officials and training costs for food program personnel. Air Force officials, on the other hand, include only food and contract costs in their cost per meal metric. In addition, they told us they could track this metric only at the Food 2.0 installations and not at installations using the traditional model. The military services used the following formulas to calculate the average cost per plate at the four installations we reviewed.

- **Fort Carson.** For this Army installation, food program officials told us they calculated the average cost per plate in fiscal year 2019 by dividing the food and beverage cost plus the contract cost (for labor only) by the number of meals served. Officials told us that this figure does not include equipment repair, operational supplies (e.g., cleaning supplies or replacement plates), utilities, or life cycle costs of the equipment inside or the building itself.⁸¹ Using this formula and the Army officials' responses to our questionnaires, we arrived at an average cost per plate of \$10.53, which we calculated by adding \$3,981,324 in food and beverage costs and \$6,746,117 in contract costs and dividing that sum by 1,018,541 meals served at Fort Carson's dining facilities in fiscal year 2019.⁸²
- **Naval Station Norfolk.** For this Navy installation, food program officials told us they calculated the average cost per plate in fiscal year 2019 by dividing the total food and beverage cost by the total number of meals served. Using this formula and the Navy officials' responses to our questionnaires, we arrived at a cost per plate of \$4.17, which we calculated by dividing \$1,291,975 in food and beverage cost by 309,820 meals served at Naval Station Norfolk in fiscal year 2019.

⁸¹The Army food program officials were unable to provide estimates of the contract labor costs for the dining facilities. Those labor costs were included in the dining facility attendant contract, but the officials told us they were unable to separate those costs from the other costs in the contract. Therefore, for our calculation, we used the full contract costs of \$6,746,117 that the Army provided.

⁸²This figure consolidates the information for the five dining facilities at Fort Carson to arrive at an average cost per plate for the installation as a whole. The food and beverage costs, contract costs, and total number of meals served include figures for the dining facilities only. They do not include the food kiosk and food truck.

- **Marine Corps Air Station Miramar.** For this Marine Corps installation, food program officials provided two different costs for each of their two types of meals (meals served at dining facilities and box meals) in fiscal year 2019, and these amounts changed during the year. For example, for dining facility meal costs, the officials told us they used a fixed price per plate of \$7.04 for the first 9 months of fiscal year 2019 and \$3.78 for the last 3 months, which resulted in a weighted average of \$6.23 over the whole fiscal year. According to the officials, the \$7.04 amount included costs associated with food, labor, disposable food preparation packaging, preventive maintenance, travel, uniforms, cleaning of uniforms, office space, marketing, credit card and franchise fees, payroll processing, and phone services. They explained that, during the last quarter of fiscal year 2019, the contractor labor cost was removed from the contract line number for the plate cost and paid through a separate line item, which reduced the estimated cost per meal from \$7.04 to \$3.78.
- **Eglin Air Force Base.** For this Air Force installation, food program officials told us they calculated the average cost per plate in fiscal year 2019 by dividing the food and beverage cost by the total number of meals served. Using this formula and the Air Force officials' responses to our questionnaires, we arrived at a cost per plate of \$3.72, which we calculated by dividing \$1,296,566 in food and beverage cost by 348,718 meals served at Eglin Air Force Base in fiscal year 2019.⁸³

We determined that the military services do not track or report transparent or comparable food program costs. This is because the Under Secretary of Defense (Comptroller), who has the responsibility to review the programs, budgets, and reports on the results of the operations of the military departments and DLA concerning DOD's food service program, has not identified or defined uniform cost categories that can be used to develop consistent and common measures to assist in oversight of DOD's

⁸³According to the officials, the total food and beverage cost and the total number of meals served also included the amounts for the food kiosk located in the flight line area of the base.

food program costs.⁸⁴ Further, the Office of the Under Secretary of Defense for Acquisition and Sustainment, which establishes policy for DOD's food service program and has the responsibility to assist the Under Secretary of Defense (Comptroller) in reviewing those programs, budgets, and reports, has not worked jointly with the Under Secretary of Defense (Comptroller) to identify or define the cost categories that would be useful in assessing DOD's food program costs. According to DOD guidance, DOD's food service program will contain, as a minimum, modern, standardized, and automated management methods encompassing, among others, program management information. The guidance also states that food service operating and management personnel at all levels should strive to attain the highest quality food service by applying the latest food service management techniques, assisted by several basic standards established in the instruction. One basic standard is that food service management systems are to be sufficiently detailed and controlled to provide standard, accurate, and timely common data throughout DOD. The systems should also provide comparable management presentations on the results of food service operations for use in planning, programming, and budgeting for DOD food services.⁸⁵ *Standards for Internal Control in the Federal Government* states that, within the control environment, management should define objectives in measurable terms so that performance toward achieving those objectives can be assessed and that those objectives should be stated in a quantitative or qualitative form that permits reasonably consistent measurement.⁸⁶

With DOD-wide guidance that identifies and defines specific categories of costs that will be measured, such as cost per meal, the military services

⁸⁴According to officials from the Office of the Under Secretary of Defense (Comptroller), they coordinated with the military services to develop a template to collect information on their fiscal year 2013 dining facility operating costs as part of an assessment of the discount and standard meal rates in 2014. However, much of the cost data, such as military pay costs and utilities information, were not available due to limitations in obtaining these data from the different accounting systems that the military services use. Finally, at one point, DOD's Financial Management Regulation contained a requirement for the military services to submit an annual expense report, *DOD Food Service Operating Expense Report*, which was found in vol.11A, ch. 6, Appendix F. This appendix was removed from DOD's Financial Management Regulation in November 2019. See DOD 7000.14-R.

⁸⁵DOD Instruction 1338.10. This instruction defines "food service" as including, among others, nutrition; acquisition and distribution of food, supplies and equipment; menu and recipe planning; meal preparation and serving; design and layout of facilities; personnel; and accounting and reporting.

⁸⁶[GAO-14-704G](#).

would be able to more effectively measure performance and compare operations across installations to maintain or improve food service operations, allocate resources, and control or reduce costs. In addition, DOD would be able to provide reliable food cost information to make meaningful comparisons across the military services and for Congress to evaluate the overall performance of DOD's program.

Military Services' Budget Justifications Reported Food Costs for Enlisted Servicemembers Differently

We found differences in the cost data the military services reported to Congress. Specifically, the Army, Navy, Marine Corps, and Air Force included varying information regarding their fiscal year 2019 actual food costs for enlisted servicemembers in their respective fiscal year 2021 budget justifications.⁸⁷ Reporting costs inconsistently in budget justifications can prevent comparison across programs and therefore limit effective and efficient oversight.

⁸⁷We reviewed the fiscal year 2022 budget justifications and compared the line items in those documents to the line items in the fiscal year 2021 budget justifications to identify any changes in the way the military services presented this budget information between the two years. We did not find changes in the presentation of these selected line items between the two fiscal years.

Line Items Required in Subsistence of Enlisted Personnel Budget Justifications
1. Basic Allowance for Subsistence

- 1) When Authorized to Mess Separately
- 2) When Rations in Kind Not Available
- 3) Augmentation of Commuted Ration Allowance for Meals Taken Separately
- 4) Less Collections

2. Subsistence in Kind

- 1) Subsistence in Messes
 - a) Trainee/NP Status
 - b) Members Taking Meals in Mess
 - c) Reimbursable
- 2) Operational Rations
 - a) MREs
 - b) Unitized Rations
 - c) Other Package of Rations
 - d) Reimbursable
- 3) Augmentation Rations/Other Programs
 - a) Augmented Rations
 - b) Other – Region
 - c) Other – Messing

3. Family Subsistence Supplemental Allowance

Legend:

MRE = Meals, Ready-to-Eat

NP = Non-Pay

Source: DOD 7000.14-R, *Financial Management Regulation*, vol. 2A, ch.2, *Military Personnel Appropriations* (June 2017).
| GAO-22-103949

For uniform and standard budget presentations, DOD's Financial Management Regulation requires the military departments to include certain line items in their subsistence of enlisted personnel budget justifications (see sidebar).⁸⁸ These line items are associated with three main sections of the budget justification—Basic Allowance for Subsistence (BAS), Subsistence in Kind, and Family Subsistence Supplemental Allowance.

Our analysis found that, in their respective fiscal year 2021 budget justifications, the military services reported differing information regarding their fiscal year 2019 actual food costs for enlisted servicemembers for certain BAS and Subsistence in Kind line items, including the line items labeled: When Authorized to Mess Separately; When Rations in Kind Not Available; Trainee/NP Status; and Members Taking Meals in Mess.⁸⁹

Line Item for When Authorized to Mess Separately. The Army, Navy, Marine Corps, and Air Force budget justifications each included the line item for “When Authorized to Mess Separately.” However, we found that the military services included and combined different food costs in this line item. (See table 3.)

⁸⁸See DOD 7000.14-R, *Financial Management Regulation*, vol. 2A, ch.2, *Military Personnel Appropriations* (June 2017). This chapter prescribes the justification materials required for the Military Personnel and Medicare-Eligible Retiree Health Fund Contribution appropriations for both the Active and the Reserve Forces to support the program and budget review submission and the presentation of the President's budget submission to the Congress.

⁸⁹Army, *Fiscal Year (FY) 2021 Budget Estimates: Military Personnel (Feb. 2020)*; Navy, *Fiscal Year (FY) 2021 Budget Estimates: Military Personnel, Navy (Feb. 2020)*; Navy, *Fiscal Year (FY) 2021 Budget Estimates: Military Personnel, Marine Corps (Feb. 2020)*; Air Force, *Fiscal Year (FY) 2021 Budget Estimates: Military Personnel Appropriation (Feb. 2020)*. We reviewed the fiscal year 2019 actual food costs, not the fiscal year 2020 and 2021 estimated costs, in these budget justifications. We did not review the Subsistence in Kind line items associated with “Operational Rations” and “Augmentation Rations/Other Programs” or the Family Subsistence Supplemental Allowance line item because our focus was on the food costs associated with feeding enlisted servicemembers in appropriated fund dining facilities. “NP” refers to non-pay status.

Table 3: Military Services' Fiscal Year 2019 Actual Food Costs Reported in Their Fiscal Year 2021 Budget Justifications for the Basic Allowance for Subsistence Line Item "When Authorized to Mess Separately"

Costs included in line item	Army	Navy	Marine Corps	Air Force
Enlisted servicemembers in CONUS, OCONUS, and OCO who received BAS	Yes	Yes	No OCO costs were not included.	Yes
Enlisted servicemembers who received BAS II	Yes	No BAS II costs were not included.	Yes	Yes

Legend:

BAS = Basic Allowance for Subsistence

CONUS = Continental United States

OCO = Overseas Contingency Operations

OCONUS = Outside the Continental United States

Source: GAO analysis of the military services' fiscal year 2019 actual food costs reported in their fiscal year 2021 military personnel budget estimates (February 2020) and interviews with their budget officials. | GAO-22-103949

According to budget officials from the respective military services,

- The Marine Corps budget justification did not include BAS costs for enlisted servicemembers in OCO in the line item for "When Authorized to Mess Separately" because these costs were included in a separate Marine Corps OCO budget.
- The Navy budget justification did not combine BAS and BAS II costs in the line item for "When Authorized to Mess Separately" because the BAS II rate, which is greater than the normal BAS rate, would create inaccuracies in the overall BAS rate. Instead, the Navy developed a separate line item for BAS II, which would provide better transparency to the budget. Army and Air Force budget officials are planning to report BAS II costs separately in future budgets. The Marine Corps traditionally does not request BAS II funding because the dining facility capacity is within acceptable occupancy ranges and installations develop support plans for times when a dining facility may be closed (e.g., for renovations).

Line Item for When Rations in Kind Not Available. The Army and Marine Corps budget justifications did not include the line item for "When Rations in Kind Not Available;" the Navy and Air Force budget justifications included this line item and reported the food cost was \$0. (See table 4.)

Table 4: Military Services' Fiscal Year 2019 Actual Food Costs Reported in Their Fiscal Year 2021 Budget Justifications for the Basic Allowance for Subsistence Line Item "When Rations in Kind Not Available"

Elements included in line item	Army	Navy	Marine Corps	Air Force
Budget justification included this line item	No	Yes	No	Yes
		Reported cost was \$0		Reported cost was \$0

Source: GAO analysis of the military services' fiscal year 2019 actual food costs reported in their fiscal year 2021 military personnel budget estimates (February 2020). | GAO-22-103949

According to budget officials from the respective military services,

- The Army has not used this line item since 2005. Any costs for it were combined with the other costs in the Subsistence in Kind line item "Subsistence in Messes."
- The Marine Corps, which did not use this line item, combined any costs for this line item with the other costs in a different line item—the BAS line item "When Authorized to Mess Separately."
- Navy budget officials said the "When Rations in Kind Not Available" line item was the same as the BAS II line item, which they reported separately in their budget justification.
- The Air Force discontinued reporting this line item because the scenario it was designed to address no longer existed after 2000.

Line Item for Trainee/NP (i.e., Non-Pay) Status. As shown in table 5, the military services have also used the "Trainee/Non-Pay Status" line item differently.

Table 5: Military Services' Fiscal Year 2019 Actual Food Costs Reported in Their Fiscal Year 2021 Budget Justifications for the Subsistence In Kind Line Item "Trainee/NP Status"

Costs included in line item	Army	Navy	Marine Corps	Air Force
Trainees in basic military training and servicemembers in a non-pay status	No	Yes	Yes	Yes
		Reported cost was for trainees only	Reported cost was \$0	Reported cost was for trainees only

Source: GAO analysis of the military services' fiscal year 2019 actual food costs reported in their fiscal year 2021 military personnel budget estimates (February 2020) and interviews with their budget officials. | GAO-22-103949

According to budget officials from the respective military services,

- The Army budget justification did not include the line item for "Trainee/Non-Payee." Instead, the Army reported food costs for its trainees in basic military training and servicemembers in a non-pay status such as confinement in the line item for "Subsistence in Messes."

- The Navy, Marine Corps, and Air Force budget justifications reported different food costs in this line item. For example,
 - The Navy and Air Force reported the food costs for trainees in basic military training. This line item was not used to report the food costs for servicemembers in a non-pay status such as confinement. According to the Air Force budget officials, the cost of feeding servicemembers in confinement is not a military personnel appropriation.
 - The Marine Corps reported \$0 in food costs in this line item because the food costs for both trainees and servicemembers in confinement were reported in the Subsistence in Kind line items for “Members Taking Meals in Mess” for OCONUS locations and “Other – Regionalization” for CONUS locations.

Line Item for Members Taking Meals in Mess. The Army, Navy, Marine Corps, and Air Force budget justifications included the line item for “Members Taking Meals in Mess.” However, we found that the military services were including different food costs in this line item. In the Army budget justification, this line item had a different name—“Subsistence in Messes.” (See table 6.)

Table 6: Military Services’ Fiscal Year 2019 Actual Food Costs Reported in Their Fiscal Year 2021 Budget Justifications for the Subsistence In Kind Line Item “Members Taking Meals in Mess”

Elements included in line item	Army	Navy	Marine Corps	Air Force
Food costs for CONUS, OCONUS, and OCO dining facilities	Yes	Yes	No Did not include CONUS and OCO food costs.	Yes
Offsetting cash collections from customers paying cash for meals at dining facilities	Yes	No	No	No

Legend:

CONUS = Continental United States

OCO = Overseas Contingency Operations

OCONUS = Outside the Continental United States

Source: GAO analysis of the military services’ fiscal year 2019 actual food costs reported in their fiscal year 2021 military personnel budget estimates (February 2020) and interviews with their budget officials. | GAO-22-103949

Note: The Army uses the term “Subsistence in Messes” rather than “Members Taking Meals in Mess” for this line item.

According to budget officials from the respective military services,

- The Marine Corps budget justification did not include the food costs for CONUS dining facilities in the line item for “Members Taking Meals

in Mess” because these costs were included in the line item for “Other – Regionalization.” Furthermore, the Marine Corps did not include the food costs for OCO dining facilities because these costs were included in a separate Marine Corps OCO budget justification.

- The Army budget justification included offsetting cash collections from customers who paid cash for meals at dining facilities in the line item for “Members Taking Meals in Mess.” Therefore, this line item for the Army represented the total food costs for all diners, less the amounts the Army received back from its cash-paying customers. The Navy, Marine Corps, and Air Force budget justifications did not include these cash collections in this line item.
 - For the Navy, cash collections were included in a separate line item added in the budget justification called “Less Cash Collections.”
 - For the Marine Corps, cash collections were included in a separate line item added in the budget justification called “Less Reimbursable.”
 - For the Air Force, cash collections were collected to a centralized reimbursement account and reported in a different budget exhibit.

Budget officials from the Army, Marine Corps, and Air Force told us they primarily rely on DOD’s Financial Management Regulation to develop their budget justifications for the subsistence of enlisted personnel. As noted earlier, this regulation identifies the line items the military departments are to include in their budget justifications for uniform and standard budget presentations.⁹⁰ However, we found that this regulation neither defines these line items nor specifies what to include in them. Navy budget officials told us that because these line items are not defined in DOD’s Financial Management Regulation, they use additional guidance to develop their budget justification, such as a Navy Publication and the chapter of DOD’s Financial Management Regulation on subsistence allowances.⁹¹

The Under Secretary of Defense (Comptroller)/Chief Financial Officer is responsible for reviewing the military services’ budget justifications. According to DOD Comptroller officials, they conduct a high-level review of the military services’ budget justifications to ensure the subsistence

⁹⁰DOD 7000.14-R, *Financial Management Regulation*, vol. 2A, ch.2.

⁹¹Navy budget officials referenced NAVSUP Pub. 486 and DOD 7000.14-R, *Financial Management Regulation*, vol. 7A, ch.25.

requirements are being fully funded (i.e., whether the total dollar amounts requested are in agreement with the total dollar amounts executed for the prior year), but they do not review each individual line item in the budget justifications. Further, they told us the structure of the budget justification for the subsistence of enlisted personnel has not been revisited in several years.

Inconsistent reporting of financial information in their budget justifications by the military services can affect the allocation of budgetary resources by making it more challenging to follow where the money is going or to identify what each military service is spending under a specific cost category. We have previously reported in our work related to budget reviews across the federal government that an agency's budget justification may be the single most important policy document because it depicts and reconciles policy objectives, and we have identified the potential to enhance the transparency of agencies' budget justifications by providing additional details and information.⁹² In another report, we concluded that federal agencies' congressional budget justifications should be transparent—that is, they should be clear and easy to understand and organized in a way that is meaningful to decision makers—in part because Congress relies on this information to make resource allocation decisions and conduct oversight.⁹³

Further, according to federal financial accounting standards, cost information can be used by Congress and federal executives in making policy decisions about allocating federal resources among programs, authorizing and modifying programs, evaluating program performance,

⁹²GAO, *Bureau of Prisons: Opportunities Exist to Enhance the Transparency of Annual Budget Justifications*, [GAO-14-121](#) (Washington, D.C.: Dec. 6, 2013) and *Internal Revenue Service: Assessment of Budget Justification for Fiscal Year 2011 Identified Opportunities to Enhance Transparency*, [GAO-10-687R](#) (Washington, D.C.: May 26, 2010).

⁹³GAO, *Veterans' Health Care Budget: Better Labeling of Services and More Detailed Information Could Improve the Congressional Budget Justification*, [GAO-12-908](#) (Washington, D.C.: Sept. 18, 2012).

and making program authorization decisions by assessing costs and benefits.⁹⁴

By establishing clear and consistent definitions of key terms for use by the military services in reporting budgetary and financial information about subsistence for enlisted servicemembers, DOD can improve budget transparency by providing meaningful information in a manner that is easy to reconcile across the military services. In addition, Congress and other decision makers can use this more consistent budget information to make prudent resource allocations and conduct oversight.

Conclusions

DOD's policy is to provide high quality and cost-effective food service to servicemembers and the Department seeks to ensure they have access to nutritious food at on-base dining facilities, food trucks, kiosks, and other venues. DOD relies on multiple food supply chains and dining facilities at military installations worldwide to provide food to military and civilian personnel, particularly to junior enlisted servicemembers who reside in single government quarters on base. DOD and the military services have various processes and procedures in place to implement their food programs, such as coordinating with various stakeholders to develop menu standards and make decisions about food ingredients and tracking head count data, the use of dining facilities, and food and contract costs. However, DOD could take additional steps that would help improve transparency on the use and cost of its dining facilities and food program. These steps would also help ensure they effectively and efficiently fulfill DOD's policy to provide the highest quality and cost-effective food service to authorized military and civilian personnel.

Specifically, DOD menu standards, an integral part of the DOD's food service program, are the department's minimum guidelines to support nutrition standards. Because of the importance in upholding these standards, DOD should take steps to ensure transparency when any changes occur. DOD can improve its transparency by formalizing its

⁹⁴Federal Accounting Standards Advisory Board, *Statement of Federal Financial Accounting Standards 4: Managerial Cost Accounting Standards and Concepts*, July 31, 1995. According to the standard, "It is important to note that the Board's authority does not extend to recommending budgetary standards or budgetary concepts, and that is not the purpose of this statement. However, the Board is committed to providing relevant and reliable cost accounting information that supports budget planning, formulation, and execution."

process for revising food ingredients and by communicating this process to stakeholders. By doing so, the department will help ensure that all stakeholders are aware of how DOD revises its food ingredients and are knowledgeable about how they can provide input. Further, formalizing this process would help DOD obtain relevant and timely input from federal agency and industry stakeholders by balancing any competing priorities between different stakeholders.

Further, servicemembers with a meal entitlement are the target population for dining facilities; however, without tracking the extent to which they use their meal entitlement, DOD, most of the military services, and Congress do not have sufficient information to assess the effectiveness of the food programs to feed them. Decision makers can use this information to make adjustments as necessary to food programs and to encourage servicemembers to use their meal entitlements. Also, the military services are using or exploring different methods to varying degrees for providing meals on installations, but they do not have a requirement to evaluate their food programs installation-wide. A more comprehensive assessment would help decision makers determine whether these methods are useful or necessary for the success of food programs on installations and identify cost savings or additional resources to improve these programs.

Finally, given the magnitude and criticality of the military services' food programs, DOD, the military services, and Congress would benefit from improvements to the transparency of food program costs. A requirement to define specific cost categories would help the military services improve the reliability of information they have to measure food program performance, compare operations across installations, and make meaningful comparisons across the military services. Congress would also have more reliable information to evaluate the overall performance of DOD's program. Additionally, inconsistent reporting of budget information can affect the allocation of resources and complicate the ability to follow how funds are spent. A requirement to report budget line items consistently will help ensure that this information is clear and easy to understand to make policy and resource allocation decisions and conduct oversight.

Recommendations for Executive Action

We are making a total of 11 recommendations to DOD.

The Secretary of Defense should ensure that the Defense Logistics Agency or other DOD entity, such as the forthcoming Defense Feeding and Nutrition Board, coordinates with key stakeholders within DOD and at other federal agencies as well as consults with industry as it develops DOD's formal process for revising food ingredients. (Recommendation 1)

The Secretary of Defense should ensure the Defense Logistics Agency or other DOD entity, such as the forthcoming Defense Feeding and Nutrition Board, finalizes its formal process for revising food ingredients that includes estimated timeframes for steps in the process and identifies specific key stakeholders from other federal agencies and industry. (Recommendation 2)

The Secretary of the Army should ensure that food program officials track the extent to which servicemembers with a meal entitlement use their entitlement. (Recommendation 3)

The Secretary of the Navy should ensure that food program officials track the extent to which servicemembers with a meal entitlement use their entitlement. (Recommendation 4)

The Secretary of the Navy, through the Commandant of the Marine Corps, should ensure that food program officials track the extent to which servicemembers with a meal entitlement use their entitlement. (Recommendation 5)

The Secretary of the Army should establish a requirement for food program officials to conduct assessments of the effectiveness and efficiency of their installation-wide food programs, including satellite operations, in providing healthy meals to servicemembers with a meal entitlement. (Recommendation 6)

The Secretary of the Navy should establish a requirement for food program officials to conduct assessments of the effectiveness and efficiency of their installation-wide food programs, including satellite operations and nonappropriated fund dining venues as appropriate, in providing healthy meals to servicemembers with a meal entitlement. (Recommendation 7)

The Secretary of the Air Force should establish a requirement for food program officials to conduct assessments of the effectiveness and efficiency of their installation-wide food programs, including satellite operations and nonappropriated fund dining venues as appropriate, in

providing healthy meals to servicemembers with a meal entitlement.
(Recommendation 8)

The Secretary of the Navy, through the Commandant of the Marine Corps, should establish a requirement for food program officials to conduct assessments of the effectiveness and efficiency of their installation-wide food programs, including satellite operations, in providing healthy meals to servicemembers with a meal entitlement.
(Recommendation 9)

The Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller), with the assistance of the Under Secretary of Defense (Acquisition and Sustainment) and in coordination with the military services, establishes guidance that identifies and defines specific categories of costs for use in developing common measures, such as cost per meal, for assessing DOD's food program costs.
(Recommendation 10)

The Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller), in consultation with the military services, establishes clear and consistent definitions of key terms for use in reporting budgetary and financial information related to enlisted personnel subsistence. This information could be provided as part of DOD's annual Military Personnel budget justification materials. (Recommendation 11)

Agency Comments and Our Evaluation

We provided a draft of this report for review and comment to DOD and the Departments of Agriculture, Commerce, and Health and Human Services. In DOD's written response, reprinted in appendix VII, the department concurred with each of our 11 recommendations. In some instances, DOD also described planned actions, but it was not clear that they would fully address these recommendations. In addition, we made minor modifications to the wording of two recommendations, as discussed below. DOD and the Department of Commerce provided technical comments, which we incorporated in our report, as appropriate. Officials from the Departments of Agriculture and Health and Human Services did not have comments on the report.

Specifically, DOD stated that it partially concurred with recommendation 1, as written in our draft report, but would concur subject to a wording revision to the recommendation. In the draft report, we recommended that

“the Secretary of Defense should ensure that the Defense Logistics Agency or other DOD entity...coordinates with key stakeholders within DOD, at other federal agencies, and within industry as it develops DOD’s formal process for revising food ingredients.” DOD stated that our recommendation suggested that industry has an equal coordinating relationship with DOD organizations and other federal agencies in its food ingredient revision process, which we did not intend to imply. As noted earlier in this report, we found that, while DLA engaged actively with food industry representatives to discuss the draft food process map, it did not engage as fully with stakeholders within DOD and in other federal agencies. Our recommendation is intended to rectify that imbalance. In its comments, DOD suggested that the recommendation be reworded so that industry is not grouped with DOD stakeholders and federal agencies—with which DOD has a coordinating relationship—and make clear that DOD should instead consult with industry as it develops its formal process. We agreed with DOD’s proposed revision and have accepted the wording change.

We recommended that the Army, the Navy, and the Marine Corps establish a requirement for food program officials to conduct assessments of the effectiveness and efficiency of their installation-wide food programs in providing healthy meals to servicemembers with a meal entitlement (recommendations 6, 7, and 9). However, it is not clear that their planned actions are fully responsive to our recommendations.

- In concurring with recommendation 6, the Army stated that it has Food Management Assistance Teams, Staff Assistance Visits, as well as the Commander’s Ready and Resilient Council, the ACTION Scorecard, and the Go For Green-Army Checklist to help them evaluate the food program. The Army stated that these provide status assessments of the food program, ensure that installations’ food programs operate within regulatory guidance, and identify health planning opportunities and data, respectively. While these teams and tools perform important functions and focus on different aspects of the food program, it is not clear how together they contribute to an installation-wide assessment of program effectiveness and efficiency. For example, as stated in our report, the assessments performed by the Food Management Assistance Teams do not take into account the resources required for different dining options, the tradeoffs of using satellites and nonappropriated fund venues, and goals for the overall installation food program. Also, the Staff Assistance Visits evaluate whether the installation is operating within regulatory guidance, but that is neither the focus nor the intent of this recommendation.

Further, the Commander's Ready and Resilient Council, ACTION Scorecard, and Go For Green-Army Checklist look to provide healthy food options. However, for example, as we discuss in our report, the Army scorecard's metrics do not show how these food options are evaluated in relation to when and where they need them as part of the installation-wide food program.

- In concurring with recommendation 7, the Navy stated that standards and accreditation processes already exist or are being implemented for the Navy Ashore Galley Program. Specifically, the Navy stated that all shore dining facilities under the oversight of Commander, Navy Installations Command (CNIC) and non-CNIC appropriated fund dining operations are reviewed annually for compliance with established standards. Further, the Navy stated that an annual accreditation review was published in fiscal year 2022, and that the accreditation process will include revised standards in fiscal year 2023. However, as we discussed previously, these processes have focused on compliance with nutrition and operations standards, rather than considering how all of the different food delivery models operated by the food program that are available on installations fit together to efficiently and effectively provide healthy meals to servicemembers with a meal entitlement.
- Finally, in concurring with recommendation 9, the Marine Corps stated that it would review existing assessment utilization practices, further emphasize ingredient and recipe compliance, review and tighten existing menu auditing training, and review existing policies to ensure they meet servicemember needs. These actions may produce helpful information or contribute to program operations. However, as we state in our report, one of the Marine Corps' assessments conducted by Regional Garrison Food Service Contract program officials, primarily tracks compliance with menus, rather than reviews the different dining options available on an installation to assess how they are providing healthy meals to servicemembers with a meal entitlement when and where they need them.

We therefore continue to believe that assessing the effectiveness and efficiency of installation-wide food programs would provide decision makers with information to identify and correct problems, improve program implementation, and make other important management and resource allocation decisions.

Regarding recommendation 10, our draft report had directed the recommendation to the Under Secretary of Defense for Acquisition and Sustainment, in coordination with the military services, to establish

guidance that identifies and defines specific categories of costs for use in developing common measures, such as cost per meal, for assessing DOD's food program costs. Because the Under Secretary of Defense (Comptroller) has the responsibility to review the programs, budgets, and reports on the food service program, DOD officials proposed that the recommendation be directed to that official. Because the Office of the Under Secretary of Defense for Acquisition and Sustainment has responsibility to establish policy for the food service program and to assist the Under Secretary of Defense (Comptroller) in reviewing those programs, budgets, and reports, we revised the recommendation to be directed to the Under Secretary of Defense (Comptroller), with the assistance of the Under Secretary of Defense for Acquisition and Sustainment. In its written comments, DOD concurred with this recommendation, as revised.

We are sending copies of this report to the appropriate congressional committees and the Secretaries of Defense, Agriculture, Commerce, and Health and Human Services. In addition, the report will be available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-2775 or FieldE1@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix VIII.



Elizabeth A. Field
Director, Defense Capabilities and Management

List of Committees

The Honorable Jack Reed
Chairman
The Honorable James M. Inhofe
Ranking Member
Committee on Armed Services
United States Senate

The Honorable Jon Tester
Chair
The Honorable Richard Shelby
Ranking Member
Subcommittee on Defense
Committee on Appropriations
United States Senate

The Honorable Adam Smith
Chairman
The Honorable Mike Rogers
Ranking Member
Committee on Armed Services
House of Representatives

The Honorable Betty McCollum
Chair
The Honorable Ken Calvert
Ranking Member
Subcommittee on Defense
Committee on Appropriations

Appendix I: Objectives, Scope, and Methodology

This report evaluates the extent to which (1) DOD has developed and implemented processes, including involving DOD and non-DOD stakeholders, to determine and revise menu standards and food ingredient requirements; (2) the military services track the use of their respective dining facilities by servicemembers with a meal entitlement and use the information to meet their food program objectives; and (3) the military services track the costs of their respective dining facilities and use the information to meet their food program objectives and develop budget requests.¹

To address our first objective, we reviewed laws, regulations, and DOD and military service guidance, such as the instruction and manual that govern the DOD food service program, including the offices, agencies, boards, and committees that are involved.² We reviewed DOD's responses to congressional committee direction on military food transformation efforts, including governance for food transformation and the development of a new Defense Feeding and Nutrition Board to have an oversight body over DOD's efforts to improve the nutritional fitness of servicemembers.³ We also analyzed documentation associated with DOD's draft process map for making food ingredient determinations, including minutes from Joint Subsistence Policy Board and Joint Subsistence Advisory Board meetings, documentation from industry day events, and other meetings, and industry day feedback, where available.

In addition, we interviewed or sent written questions to officials whose offices were included in the draft document. These included officials from:

- Office of the Under Secretary of Defense (Acquisition and Sustainment);

¹In this report, the military services are the Army, Navy, Marine Corps, and Air Force.

²Department of Defense Instruction 1338.10, *Department of Defense Food Service Program (DFSP)* (Sept. 12, 2012) (Incorporating Change 3, Apr. 20, 2020) and Department of Defense Manual 1338.10, *DOD Food Service Program (DFSP)* (Dec. 2, 2014) (Incorporating Change 4, Aug. 26, 2019).

³See S. Rep. No. 116-48, at 122 (2019) and H.R. Rep. No. 116-84, at 62 (2019).

- Office of the Under Secretary of Defense (Personnel and Readiness);
- Defense Logistics Agency and its major subordinate command Troop Support;
- Military service headquarters and relevant intermediate-level organizations within the military services;
- U.S. Department of Agriculture's, Food and Nutrition Service, including the Center for Nutrition Policy and Promotion, the Agriculture Research Service, and the Agricultural Marketing Service;
- U.S. Department of Commerce's National Oceanic and Atmospheric Administration, including the National Marine Fisheries Service; and
- U.S. Department of Health and Human Services' Food and Drug Administration, including the Center for Food Safety and Applied Nutrition and the Office of Regulatory Affairs.

We also interviewed representatives from a non-generalizable sample of food companies and associations, including the Coalition for Uniformity in Food Ingredients (the coalition), to understand their perspective on DOD's engagement and outreach to the food industry in regards to developing the food ingredient process map.⁴ Specifically, we held two separate meetings: one meeting was a discussion group comprising representatives from four food companies. The other meeting was an interview with representatives from three food associations who were members of the coalition.

To select the non-generalizable sample of food industry companies and food associations, we took several steps. Specifically, we:

- Obtained DLA Troop Support documentation, including DLA Troop Support and food industry correspondence such as summaries of industry responses to requests for information as well as documents related to industry events that DLA Troop Support either sponsored or participated in from 2017 through 2019. These documents included briefing slides, meeting minutes, and attendance sheets, as available,

⁴The Coalition for Uniformity in Food Ingredients identified itself as a coalition of food and agriculture stakeholders that advocated for a voice in DOD's food ingredient policy making process. The coalition commented on the draft process map after the 2018 industry event, and some of its members participated in DLA Troop Support's requests for information and Ingredients Industry Days. According to a member of this coalition, the group was an informal organization that disbanded in 2019.

from two Ingredients Industry Days and two Research and Development Associates meetings.

- Analyzed available information from DLA Troop Support for the four different events as well as any industry feedback in response to requests for information or feedback after the events to identify the companies, associations, and coalition members who had been invited to and/or had participated in those events and/or activities.
- Consolidated the information into a spreadsheet that was used to pare down the list of possible groups or individuals to contact and ultimately to select those we would reach out to for their input. We grouped our pared-down list into several categories to help us more readily identify the level of involvement of the different companies, associations, and coalition members. We considered (1) how many events those food industry representatives had participated in; (2) whether or not they had provided any written or oral comments; (3) an assessment of any comments (which we coded as positive, negative, or neutral); and, in the case of the 2019 Ingredients Industry Day, if they had been invited to the event and whether or not they had participated in it.
- Finally, we selected 13 food industry representatives or coalition members to contact and ultimately scheduled interviews with seven individuals in two separate groups. We interviewed the four non-coalition members together to obtain the perspectives from a range of companies. We interviewed the three coalition members together to obtain an understanding of their perspectives not just as members of that group but also as representatives of their associations.

For both groups, we requested information on DOD's current process for restricting and removing food ingredients, DLA's draft process map, the proposed Joint Services Buyer's Guide, and any other issues or concerns the participants had related to the process DOD is developing to make and communicate decisions regarding food ingredients. In addition to the food companies and associations, we also solicited written responses to our questions from two other food industry knowledgeable stakeholders that we also identified through the selection process above. One individual was not affiliated with a company or association and the other had recently retired, but they both had several decades of industry experience and have interacted with DLA Troop Support. Although the views of these food industry officials do not represent those of all food industry companies and associations, they provided insights into a range of views of organizations that interact with DOD's food program.

We determined that the control environment, control activities, and the information and communication components of Standards for Internal Controls in the Federal Government were significant to this objective, along with the underlying principles that management establish structure, responsibility, and authority and communicate both internally and externally.⁵

To inform both our second and third objectives, we reviewed the relevant laws, regulations, and DOD and military service guidance that govern the DOD food service program overall and for each of the military services. We also administered two questionnaires to request data about the appropriated fund dining facilities on the installations in our sample.⁶

- In our first questionnaire, we asked for installation-wide data for fiscal year 2019 from the selected installations.⁷ Specifically, we asked for the weekday and weekend meal periods when meals were served; the daily average number of active duty servicemembers with a meal entitlement that were assigned to the installation and were from the service that owns the installation, by month; and the total number of meals served to them on the weekdays and weekends in fiscal year 2019. We also asked about measures or metrics the officials use to manage their food program, such as the average cost per plate of food, or others.
- In our second questionnaire, we asked for data on each individual dining facility for fiscal year 2019 at the selected installations. Specifically, we asked for data on the number of meals served by type of diner (servicemembers with a meal entitlement and diners paying cash); by meal period (breakfast, lunch, and dinner as well as weekend and weekday); and location (main dining facility or other source, including food trucks, kiosks, and other satellite locations such as flight kitchens). In addition, we asked for data on food service contracts, 13 categories of costs that we developed to estimate the

⁵GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 2014).

⁶We describe the process for selecting the installations for our sample later in this appendix.

⁷We requested fiscal year 2019 data because it was the most recent fiscal year for which data were available at the time we began this review. In addition, the military services stated that they had to make adjustments to their food service programs, such as curtailing in-person dining and increasing to-go service, in fiscal years 2020 and 2021, due to the COVID-19 pandemic.

cost of food and other operating expenditures, seating, and the average cost per plate of food for each dining facility at the selected installation. We developed the 13 cost categories using information from prior surveys about DOD food costs and information from interviews with military service officials and other stakeholders about the range of costs that are incurred when operating DOD's dining facilities.⁸

Furthermore, we added questions in both questionnaires about the reliability of the data the military services would be providing and how they use those data to manage their food programs. We asked about the sources of the data; whether the data are actual or estimated; how the results were calculated; steps taken to ensure the quality of the data; and limitations to the completeness and accuracy of the data. Finally, we asked how they use the data, if at all, to manage the dining facility as well as if the data are routinely reported and, if so, to whom.

Before developing our questionnaires, we held discussions with headquarters officials from all four of the military services to obtain information about the availability of the data we planned to request.⁹ After developing our initial formatted questionnaires, we then pretested these two questionnaires with food program officials from Army and Air Force headquarters to ensure that (1) the questions were clear and unambiguous, (2) the terminology was used correctly, (3) the information could feasibly be obtained, and (4) the questionnaires were comprehensive and unbiased. Based on the feedback we received, we made changes to the content and format of the questionnaires prior to administering them to officials at the selected installations. After we received the initial questionnaire results, we met with the respondents to discuss the information they had provided and their responses. Doing so helped ensure that the respondents understood the questions correctly and gave them the opportunity to update their responses or provide clarification as needed.

⁸In order to respond to the provision in House Report 116-84, we developed the 13 categories of costs to obtain information on all input costs, such as food, operating, capital expenditures, facility sustainment, and military labor. We further divided some of these costs. For example, we requested labor costs for military, government civilian, and contractor personnel who worked at the dining facilities.

⁹We also asked the officials to discuss any limitations of the data we planned to request, how they defined each data point, and whether the data would be actual or estimated amounts.

Because the military services' dining facilities are primarily for feeding enlisted servicemembers, we selected our sample of installations from information we requested and obtained from the Defense Manpower Data Center on the population of active duty enlisted personnel at military installations as of September 30, 2019. We narrowed the scope of these data to exclude overseas installations, training installations, and joint bases.¹⁰ From the remaining results, we selected 7 installations that (1) had a large population of active duty enlisted servicemembers (more than 3,400); (2) were from various geographic regions of the United States; (3) represented each of the military services (two each from the Army, Navy, and Air Force and one from the Marine Corps), and other factors. Furthermore, we verified that the selected installations did not have a large portion of dining facility users deployed during fiscal year 2019, which could result in misleading use and cost data. We sent both of the questionnaires to food program officials from the military services' headquarters and select intermediate-level organizations and requested the questionnaires be completed by personnel who are most knowledgeable about each installation's food program and data. However, we ultimately narrowed our focus to four of these installations (one per military service), because of challenges the military services were facing in obtaining the installation- and dining facility-level data and in coordinating the requests with their other responsibilities, some as a result of the COVID-19 pandemic.

We conducted interviews with officials from the four installations in our sample—Fort Carson, Colorado; Naval Station Norfolk, Virginia; Marine Corps Air Station Miramar, California; and Eglin Air Force Base, Florida. We had originally planned to visit these installations in person, but, due to the COVID-19 pandemic, we conducted the interviews by telephone. We developed question sets and sent them to the installation food program officials in advance of the interviews. During the interviews, we discussed the food service program on the four installations and the responses to our questionnaires and requested additional supporting documentation.¹¹

¹⁰We excluded joint bases due to the complexities of consolidating installation-support functions, such as food and dining, at these bases. Joint bases generally involve a lead service that delivers installation support (the supporting component), and a military service that receives installation support (the supported component). We excluded basic training installations because their enlisted servicemembers do not have other dining options available, and we planned to obtain information on other customers of installation dining facilities.

¹¹Food program officials from the military services' headquarters and their intermediate-level organizations also participated in these site visit discussions.

Additionally, we analyzed the data we received from the two questionnaires and conducted data checks.

- For objective 2, the analyses included calculating the extent to which servicemembers with a meal entitlement used their entitlement on the selected installations. The analyses also included calculating totals and percentages of meals served to different types of diners and at different meal periods and locations, and the utilization rate at which diners were taking meals at the installation's dining facilities. To calculate the use of the meal entitlement and the dining facility utilization rate, we used formulas published in the *Department of Defense (DOD) Food Service Study Final Report* in 2015.¹² Further, in the instance when the military service could not provide data on the daily average number of essential station messing servicemembers, we used fiscal year 2019 data, broken down by month, which had been prepared by the Defense Finance and Accounting Service (DFAS) and provided to us by officials from the Air Force Services Center. These data have some limitations. For example, according to a DFAS official, the numbers of servicemembers on the Army and Air Force installations represent the actual number of servicemembers who were assigned to the installation at one point in time in a given month. The official explained that these numbers are not a daily average for the month nor do they indicate the length of time individual servicemembers were physically present on site and thus eligible for a meal.¹³ Similarly, Marine Corps officials said that the Marine Corps data are available until at least 13 months after an individual's final separation from the military service with no remaining obligation. Based on the timing of our data request in the fall of 2020, officials told us they could not confirm all of the data for fiscal year 2019. Further, the officials said that the data they provided for the monthly number of servicemembers with a meal entitlement represented the number of servicemembers with a meal deduction for one or more day in the month, whether the meal deduction was for one day or the entire month.

¹²PKF Consulting USA, *Department of Defense (DOD) Food Service Study Final Report*, prepared at the request of the Office of the Secretary of Defense, Military Community and Family Policy (Apr. 27, 2015).

¹³According to officials, servicemembers who are on annual leave, in training, on temporary duty, or temporarily unable to eat at the dining hall for duty reasons would not be available to take meals at dining facilities during a given month, so their presence at the time the data were collected would not necessarily mean they should be included in calculation for the daily average for the month. Similarly, servicemembers might arrive at an installation later in the month and thus would not be present for the entire month.

- For objective 3, the analyses included calculating the costs associated with operating the dining facilities in fiscal year 2019 at the four installations we selected to review. We used this information to develop tables that summarize the total cost of the food service contracts and the total cost of our 13 categories of costs.

For both of these objectives, the analyses of the two questionnaires included data checks and verifications of the information to identify missing data, extreme values, and logical inconsistencies. On the basis of this assessment, we believe the data provided to us in the questionnaire responses and in follow-up discussions and reviews with agency officials are sufficiently reliable for the purposes of our reporting objectives of describing the data that are collected or are available related to servicemembers' use of their meal entitlement and the use and costs of dining facilities.

In addition, for objective 3, we developed a third questionnaire and sent it to officials at Army, Navy, Marine Corps, and Air Force headquarters with oversight of their military service's food program.¹⁴ This questionnaire requested additional information about portions of the service-wide data that each of the military services' had previously reported to congressional decision makers on their total food costs, food contract costs, number of appropriated fund dining facilities and satellite locations, and number of meals served for fiscal year 2019.¹⁵ We reviewed the responses we received and asked follow-up questions to confirm our understanding of the data. We then compared the information we obtained from the military services to determine if they were reporting

¹⁴At the same time we discussed the other two questionnaires with headquarters officials from all four of the military services, we also asked the officials about the availability of the data we planned to request in the service-wide questionnaire and then pre-tested this questionnaire with headquarters staff and other officials within each military service. Based on the feedback we received, we made changes to the content and format of the service-wide questionnaire prior to administering it to officials at the military service headquarters. After we received the initial questionnaire results, we contacted the respondents to discuss the information they had provided and their responses to help ensure that the respondents understood the questions correctly and gave them the opportunity to update their responses or provide clarification as needed.

¹⁵The congressional data request included data for a five-year period (fiscal years 2015–2019). However, for this review, we requested information only for fiscal year 2019 for consistency with the time period of our other data requests.

those data consistently.¹⁶ For example, we looked at whether the military services included the same factors in their responses and if they defined the categories the same way.

Furthermore, we analyzed the military services' budget justifications for the subsistence of enlisted personnel for fiscal years 2021 and 2022.¹⁷ We used the budget justification documents for fiscal year 2021 to obtain actual fiscal year 2019 expenditures for this portion of the military services' military personnel appropriation and to compare how each of the military services reported this information. Additionally, we reviewed the fiscal year 2022 budget justification documents and compared line items in those documents to those in the fiscal year 2021 documents to identify any changes in the way the military services presented this budget information between the two years. We also reviewed the guidance in DOD's Financial Management Regulation for developing these budget justifications and determined how the military services reported specific line items required by this guidance.¹⁸ We focused our review on certain Basic Allowance for Subsistence and Subsistence in Kind line items pertaining to the cost of food for dining facilities.¹⁹ We compared the food costs in each of the line items across the military services to determine if the information was being reported consistently. We discussed our analysis with officials from the Under Secretary of Defense (Comptroller)/Chief Financial Officer and with budget officials from each of the military services.

¹⁶Although we did not focus on joint bases in our review, we reviewed the data to ensure joint bases were not excluded or double-counted in the total figures reported by the military services.

¹⁷In this report, we discuss the military services' subsistence of enlisted personnel budget justifications associated with the military personnel appropriation that funds food costs. However, food program-related costs are also associated with other appropriations. For example, funding for dining facility costs, such as facilities maintenance, supplies, and equipment, is associated with the operation and maintenance appropriations for each of the military services. Additionally, some costs related to providing food at deployed locations are associated with separate Overseas Contingency Operations appropriations.

¹⁸DOD 7000.14-R, *Financial Management Regulation*, vol. 2A, ch.2, *Military Personnel Appropriations* (June 2017).

¹⁹We reviewed the fiscal year 2019 actual food costs, not the fiscal year 2020 and 2021 estimated costs, in these budget justifications. We did not review the Subsistence In Kind line items associated with "Operational Rations" and "Augmentation Rations/Other Programs" or the "Family Subsistence Supplemental Allowance" line item because our focus was on the food costs associated with feeding enlisted servicemembers in appropriated fund dining facilities.

To learn more about standards and best practices from colleges and universities and the private sector, we reviewed documents from the National Association of College and University Food Services.²⁰ These documents included the latest version of the association's manual on professional practices in college and university food services and the 2020 and 2021 reports on members' operating performance benchmarking surveys, which are based on data from 2019 and 2020, respectively. We focused on how colleges and universities measure meal card utilization and the costs per plate and the data that were reported for 2019. We interviewed the directors of dining services at two U.S. universities, one public and one private, on any best or leading practices, standards, or guidelines related to facility utilization, diner usage, or costs that they used and to obtain their perspectives on the extent to which those practices or guidelines would be applicable to military dining facilities.²¹ One food service director had helped develop the professional practices manual and discussed how that manual was used at the campus and how food services were managed. The other food service director discussed the usefulness of the benchmarking study in managing campus dining operations. That individual also had experience in the private sector, including with a professional sports team and a large food service contractor, and discussed food services from the private sector perspective.²² We also interviewed three former DOD officials who had previously worked on food transformation initiatives in DOD or the Air Force to obtain their perspectives on DOD's food program.

We conducted this performance audit from November 2019 to March 2022 in accordance with generally accepted government auditing

²⁰House Report 116-84 referred to the need for DOD to place emphasis on providing nutritious food options at dining facilities and modernizing the on-base food system by using best practices from universities and industry partners. H.R. Rep. No. 116-84, at 62 (2019). Because of the interest in campus-style dining for military installations, we focused on learning more about standards and best practices from college and university dining operations.

²¹To obtain additional information about campus dining from university officials, we reached out to an official at the National Association of College and University Food Services, who first provided us the name of an individual who had worked on the professional practices manual and later provided us the other name when we requested contact information for a university dining official that has extensive expertise in campus dining facilities.

²²We contacted the National Restaurant Association to obtain a private sector perspective but they declined to participate in this review. We also requested a copy of the 2006/2007 Restaurant Industry Operations Report that had been used to support some industry standards cited in the Air Force's business case analysis for its Food Transformation Initiative but we were informed that report was no longer available.

standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: Fort Carson, Colorado

GAO Highlight

Mission and Description

The mission of the 4th Infantry Division and Fort Carson is to build and maintain combat-ready expeditionary forces necessary to fight and to win in complex environments. Approximately 26,600 active duty and reserve component military personnel are assigned to Fort Carson, along with approximately 7,400 contractor and civilian personnel. The total population of Fort Carson is about 72,000, which includes family members.

According to food program officials, the installation's food program mission is to provide quality food for nutrition to the warfighter.

The officials said that the installation had five dining facilities, a kiosk, and a food truck in operation in fiscal year 2019. The dining facilities were open Monday through Friday, with staggered hours of operation to meet diners' needs. For Friday dinners and weekend meals, two dining facilities, Stack and Wolf, operated on an alternating basis.

In fiscal year 2019, the kiosk was open seven days a week from 8:00 a.m. to 7:00 p.m. According to food program officials, the food truck was down for maintenance and/or bad weather for 3 months during that time. When operational, its location is posted on the community website.

According to officials, in fiscal year 2019, all five dining facilities operated using the same dining facility attendant food service and equipment maintenance contracts.

View [GAO-22-103949](#). For more information, contact Elizabeth Field at (202) 512-2775 or FieldE1@gao.gov.

March 2022

Appendix II

Fort Carson, Colorado

Installation Food Service Program Summary for Fiscal Year 2019

Fort Carson is located near Colorado Springs, Colorado, and is home to the 4th Infantry Division, the 10th Special Forces Group (Airborne), and other units. In fiscal year 2019, Fort Carson had five appropriated fund dining facilities in operation. Three dining facilities—James R. Wolf, Robert C. Stack, and Warfighter—are called Ivy Warrior Restaurants and are located near barracks. (See fig. 4.) The LaRoche dining facility supports the 10th Special Forces Group. The dining facility won the Department of the Army-level Philip A. Connelly Award in the active garrison category in fiscal year 2021. The award recognizes military food service excellence, and the LaRoche dining facility had previously been recognized in the U.S. Army Special Operations Command-level and prior garrison-level contests. The Basic Leader Course dining facility, formerly called the Joint Noncommissioned Officers Academy dining facility, is operated by the Colorado National Guard. According to installation food program officials, all servicemembers, Department of Defense civilians, contractors, family members, and guests are allowed to dine at the dining facilities on Fort Carson.

Figure 4: Some Dining Venues at Fort Carson, Colorado



Warfighter Ivy Warrior Restaurant

Source: U.S. Army. | GAO-22-103949

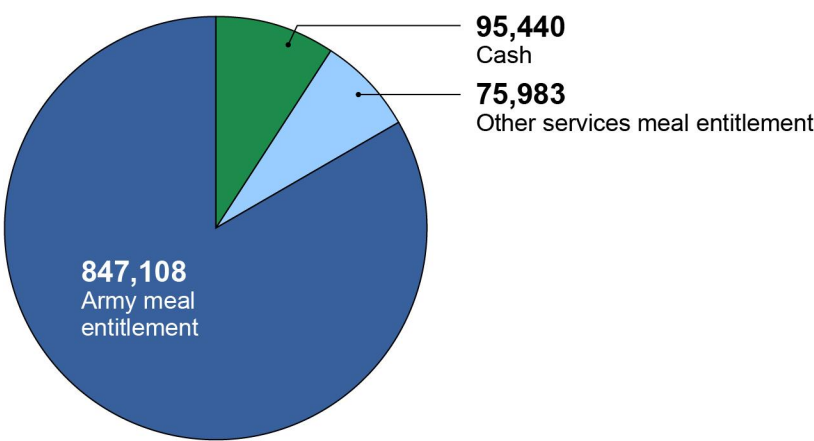


LaRoche Dining Facility

We collected and analyzed data on Fort Carson’s five appropriated fund dining facilities, kiosk, and food truck for fiscal year 2019. The following figures illustrate the different types of diners that have taken meals at the installation’s dining facilities, the most popular meal periods, and some estimated utilization rates for all five dining facilities overall and for each facility.¹¹⁷

Meals served on the installation. In fiscal year 2019, Fort Carson served 1,018,541 meals to all diners who took meals at the installation’s dining facilities. The majority of meals served, about 83 percent, were served to Army servicemembers with a meal entitlement. (See fig. 5.)

Figure 5: All Meals Served by Payment Type from All Five Dining Facilities on Fort Carson, Colorado (Combined), Fiscal Year 2019



Source: GAO analysis of U.S. Army data. | GAO-22-103949

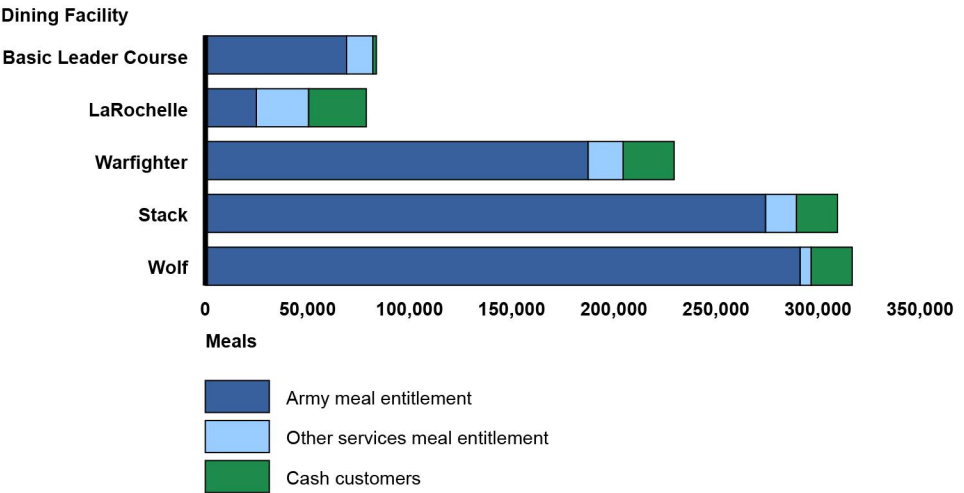
Accessible Data Table for Figure 5

Category	Number
Army meal entitlement	847,108
Other services meal entitlement	75,983
Cash	95,440

¹¹⁷We found a difference of approximately 319 meals between the total numbers of meals served by diner type and by meal period. This amount represents about 0.03 percent of the total number of meals served in fiscal year 2019. There were also some small differences between the totals by diner type and meal period and the sum of the totals of each of the five dining facilities. However, these differences represented less than 0.1 percent of all meals served.

The total number of meals served in 2019 to all diners for each of the five dining facilities ranged from almost 79,000 meals for LaRochelle to almost 317,000 for Wolf. (See fig. 6.)

Figure 6: All Meals Served by Payment Type from Each of the Five Dining Facilities on Fort Carson, Colorado, Fiscal Year 2019



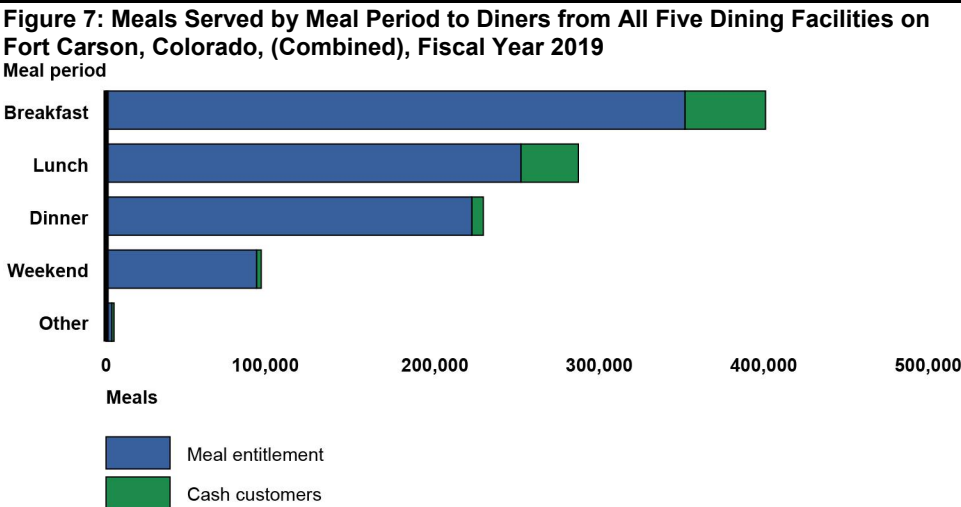
Source: GAO analysis of U.S. Army data. | GAO-22-103949

Accessible Data Table for Figure 6

	Army meal entitlement	Other services meal entitlement	Cash customers
Basic Leader Course	69131	12882	1706
LaRochelle	24951	25521	28331
Warfighter	187427	17116	25050
Stack	274333	15096	20189
Wolf	291266	5368	20164

The data collected for the LaRochelle dining facility show a smaller percentage of meals served to Army servicemembers than to other categories of diners. According to Army food program officials, most diners at LaRochelle are higher-ranking personnel and soldiers conducting operations who receive basic allowance for subsistence to pay cash for their meals. Those personnel account for the greater number of meals served to cash diners, about 28,000 meals, compared to Army servicemembers with a meal entitlement, which was about 25,000 meals. Meal periods. Breakfast was the most popular weekday meal on the installation in fiscal year 2019 for Army servicemembers with a meal entitlement. According to Army food program officials, the breakfast period has the highest demand compared to the other meal periods because servicemembers, after early morning physical fitness exercises,

find it more convenient to eat breakfast in the dining facility rather than go off base for a meal. (See fig. 7.)



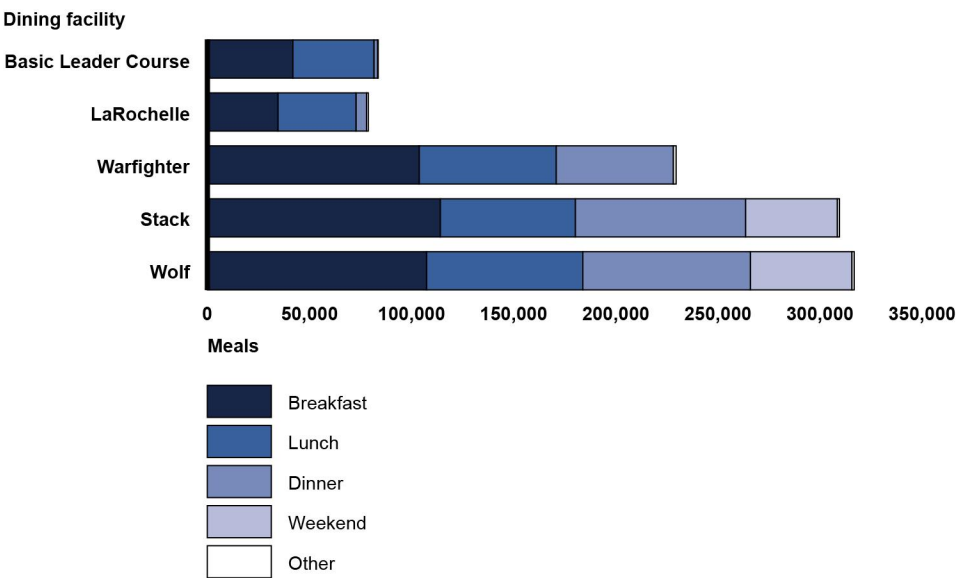
Source: GAO analysis of U.S. Army data. | GAO-22-103949

Accessible Data Table for Figure 7

	Meal entitlement	Cash customers
Breakfast	352431	49058
Lunch	252582	34987
Dinner	222655	6976
Weekend	91686	2771
Other	3506	1306

The data collected for each dining facility show that the breakfast meal period was the most popular meal for four out of the five dining facilities on the installation in fiscal year 2019. The data also show that only two dining facilities, Wolf and Stack, served meals on the weekends. (See fig. 8.)

Figure 8: Meals Served by Meal Period to Diners from Each of the Five Dining Facilities at Fort Carson, Colorado, Fiscal Year 2019



Source: GAO analysis of U.S. Army data. | GAO-22-103949

Accessible Data Table for Figure 8

	Breakfast	Lunch	Dinner	Weekend	Other
Basic Leader Course	41879	39621	1822	0	353
LaRochelle	34516	38198	5174	0	888
Warfighter	103715	67100	57305	0	1446
Stack	114049	66144	83345	44965	1087
Wolf	107332	76508	82056	49706	1175

Dining facility utilization. We calculated utilization rates for each of the dining facilities on Fort Carson and overall for fiscal year 2019, as detailed below. To calculate these rates, we used the data for all weekday meal periods and for all diners for the entire fiscal year.¹¹⁸

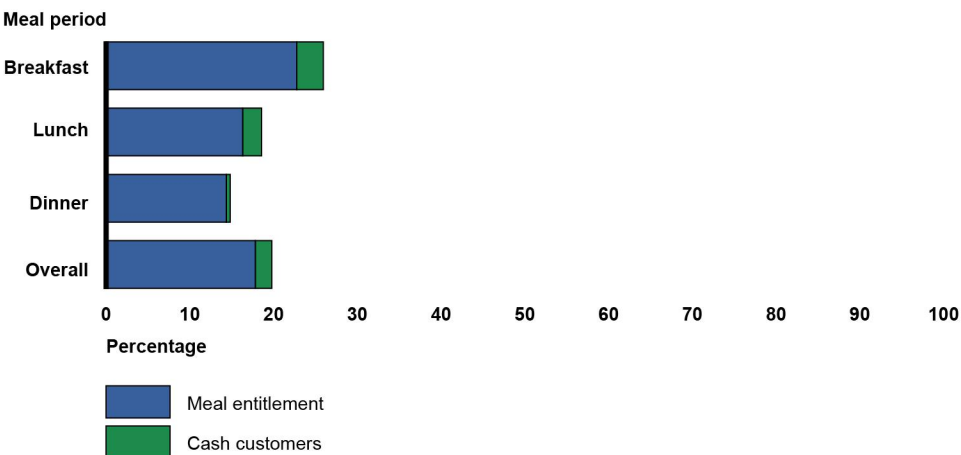
- We estimated an overall utilization rate of about 20 percent for all diners using all five of the dining facilities on Fort Carson on weekdays.¹¹⁹
- We also estimated a utilization rate for each weekday meal period and found that the rate was highest during the weekday breakfast period, at about 26 percent.

Figure 9 shows these rates, broken out by meal period and by type of diner—enlisted servicemembers with a meal entitlement (essential station messing) and cash customers.

¹¹⁸We did not include weekend data because all of the military services told us that dining facility usage is lower on weekends.

¹¹⁹We calculated this rate by determining the number of meals for all weekday meal periods and for all diners for the entire fiscal year for each individual dining facility and overall. We compared those numbers to each dining facility's available seating. To determine the available seating, we identified the number of seats in a facility, the facility's turnover per meal period, and the number of meal periods in a specific time period. We estimated this rate for each of the five dining facilities at Fort Carson, both individually and collectively. We did not include meals served from the kiosk and the food truck.

Figure 9: Overall Weekday Use of All Five Dining Facilities on Fort Carson, Colorado, Fiscal Year 2019



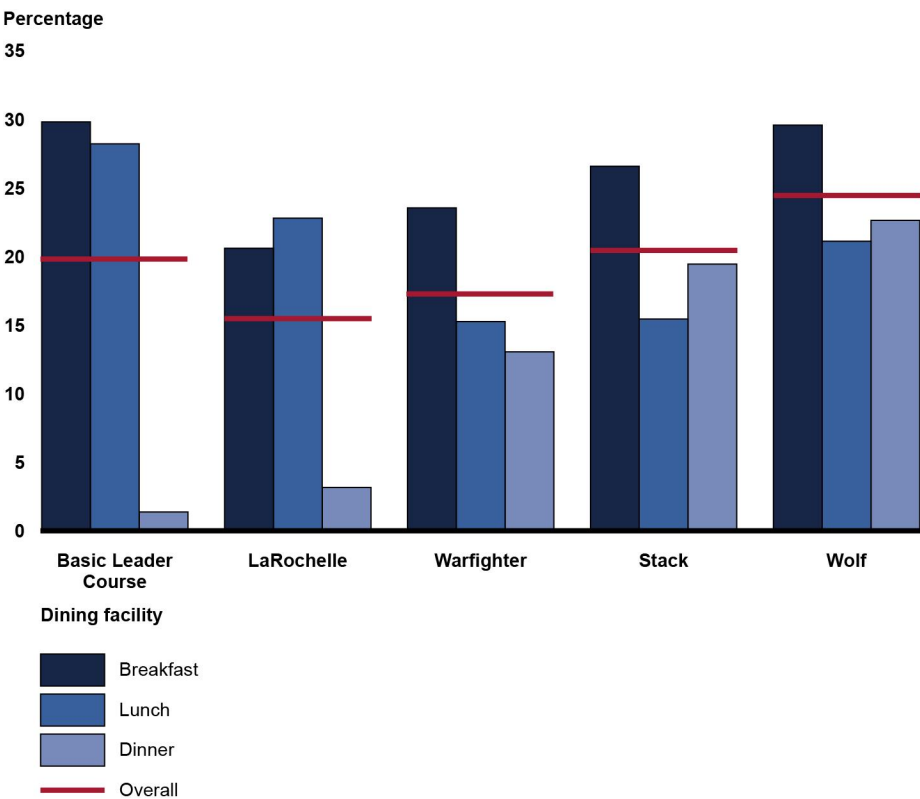
Source: GAO analysis of U.S. Army data. | GAO-22-103949

Accessible Data Table for Figure 9

	Meal entitlement	Cash customers
Breakfast	22.79	3.17
Lunch	16.33	2.26
Dinner	14.39	0.45
Overall	17.84	1.96

- We also estimated utilization rates for each dining facility by meal period. Our analysis shows that the Basic Leader Course dining facility had the highest utilization rates for the breakfast and lunch meal periods at almost 30 percent and 28 percent, respectively. However, the dining facility had the lowest rate for dinner, at about 1 percent, because the facility provided dinner for only part of the fiscal year. The data show that dinner was served only from April through September, and Army officials told us that dinner was served on 9 days during those months. The Wolf dining facility had the highest utilization rate for the dinner meal period, at about 23 percent. It also had the highest overall utilization rate of all five dining facilities, at about 24 percent. (See fig. 10.)

Figure 10: Weekday Use of Each of the Five Dining Facilities on Fort Carson, Colorado, Fiscal Year 2019



Source: GAO analysis of U.S. Army data. | GAO-22-103949

Accessible Data Table for figure 10

	Overall	Breakfast	Lunch	Dinner
Basic Leader Course	19.71	29.71	28.11	1.29
LaRochelle	15.42	20.5	22.69	3.07
Warfighter	17.18	23.44	15.16	12.95
Stack	20.39	26.48	15.35	19.35
Wolf	24.34	29.47	21.01	22.53

Fort Carson food program officials collect data on meals served from the satellite operations separately from those served at the dining facilities. (See fig.11.) In fiscal year 2019, the kiosk served 25,398 meals during the months of June through September, which account for about 7 percent of all meals served on the installation from the satellites and dining facilities combined. The food truck served 2,325 meals for 9 months out of fiscal

year 2019, which account for about 0.5 percent of all meals served on the installation from the satellites and dining facilities combined.

Figure 11: Satellite Operations at Fort Carson, Colorado



Kiosk



Food truck

Source: U.S. Army. | GAO-22-103949

Appendix III: Naval Station Norfolk, Virginia

GAO Highlight

Mission and Description

The mission of Naval Station Norfolk is to support the operational readiness of the U.S. Atlantic Fleet by providing facilities and services to enable mission accomplishment. According to officials, approximately 41,000 military servicemembers and 21,000 civilian personnel are assigned to Naval Station Norfolk.

According to food program officials, the installation's food program mission is to provide high quality nutritious meals to servicemembers.

The officials said that the installation had one main dining facility, called Ship's Cabin, and no satellite locations in fiscal year 2019. The dining facility served breakfast from 6:00 a.m. to 9:30 a.m.; lunch from 10:00 a.m. to 12:30 p.m.; and dinner from 3:00 p.m. to 5:30 p.m., Monday through Friday. On the weekend, breakfast began at 8:00 a.m.

According to officials, in fiscal year 2019, the dining facility operated using a mess attendant food service contract that provided personnel to perform janitorial and custodial services as well as front of the house operations such as setup and assistance on the serving line.

Food program officials said that the dining facility also had two additional contracts—one for the maintenance of dining facility equipment and one for the lease of the dishwashing machines.

View [GAO-22-103949](#). For more information, contact Elizabeth Field at (202) 512-2775 or FieldE1@gao.gov.

Appendix III

Naval Station Norfolk, Virginia

March 2022

Installation Food Service Program Summary for Fiscal Year 2019

Naval Station Norfolk is located in Norfolk, Virginia, in the area collectively known as Hampton Roads, which is populated by over 1 million people. The installation is the largest naval complex in the world and is home to 61 ships, 18 aircraft squadrons, and 326 tenant commands. The installation is surrounded by approximately 75 commercial restaurants within a 5-mile radius, according to installation food program officials.

The appropriated fund dining facility, Ship's Cabin, is located near the barracks, which provide housing for almost 6,000 servicemembers. (See fig. 12.)

Figure 12: Dining Facility at Naval Station Norfolk, Virginia



Ship's Cabin

Source: U.S. Navy. | GAO-22-103949

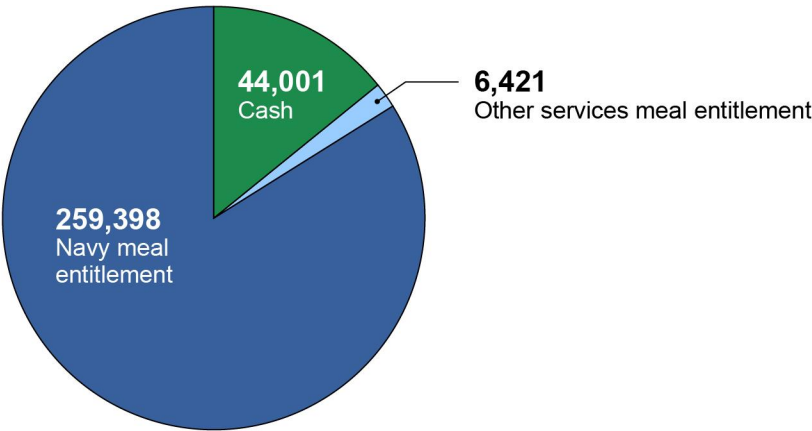


Ship's Cabin interior

We collected and analyzed data on Ship's Cabin for fiscal year 2019. The following figures illustrate the different types of diners that have taken meals at Ship's Cabin, the most popular meal periods, and some estimated utilization rates for Ship's Cabin.

Meals served on the installation. In fiscal year 2019, Naval Station Norfolk served 309,820 meals to all diners who took meals at Ship's Cabin. The majority of meals served, about 84 percent, were served to Navy servicemembers with a meal entitlement. According to Navy food program officials, the focus of the food program is on servicemembers with a meal entitlement. They said they had grouped all of the cash customers together and could not break down this figure by type of diner. (See fig. 13.)

Figure 13: All Meals Served by Payment Type from the Dining Facility on Naval Station Norfolk, Virginia, Fiscal Year 2019



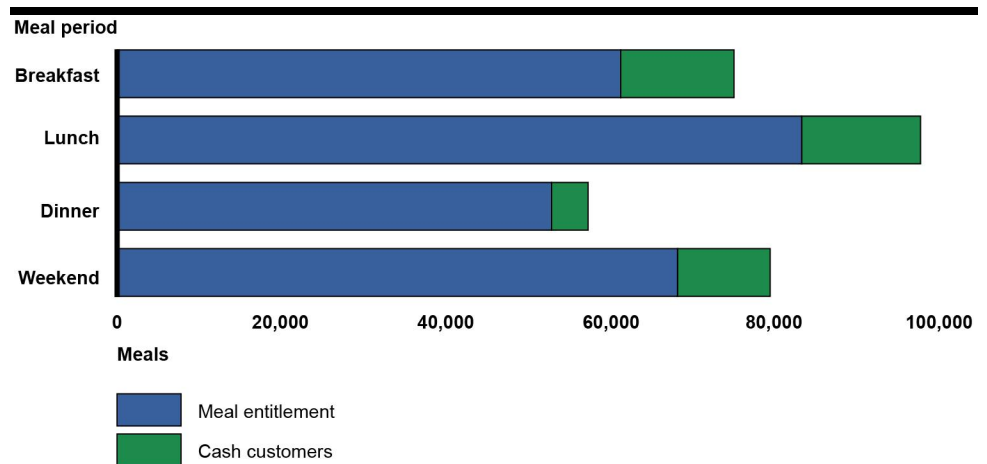
Source: GAO analysis of U.S. Navy data. | GAO-22-103949

Accessible Data Table for Figure 13

	Number
Navy meal entitlement	259,398
Other services meal entitlement	6,421
Cash	44,001

Meal periods. Lunch was the most popular weekday meal on the installation in fiscal year 2019 for both Navy servicemembers with a meal entitlement and cash diners. According to Navy food program officials, they have known for years that the lunch meal period is the busiest meal period. They explained that once sailors spend all of their pay, they will eat at the dining facility for lunch because they do not have to pay cash for those meals. (See fig. 14.)

Figure 14: Meals Served by Meal Period to Diners from the Dining Facility on Naval Station Norfolk, Virginia, Fiscal Year 2019



Source: GAO analysis of U.S. Navy data. | GAO-22-103949

Accessible Data Table for figure 14

	Meal entitlement	Cash customers
Breakfast	61329	13791
Lunch	83351	14475
Dinner	52901	4449
Weekend	68238	11286

Dining facility utilization. We calculated the utilization rates for the Ship's Cabin for fiscal year 2019, as detailed below. To calculate these rates, we used the data for all weekday meal periods and for all diners for the entire fiscal year.¹

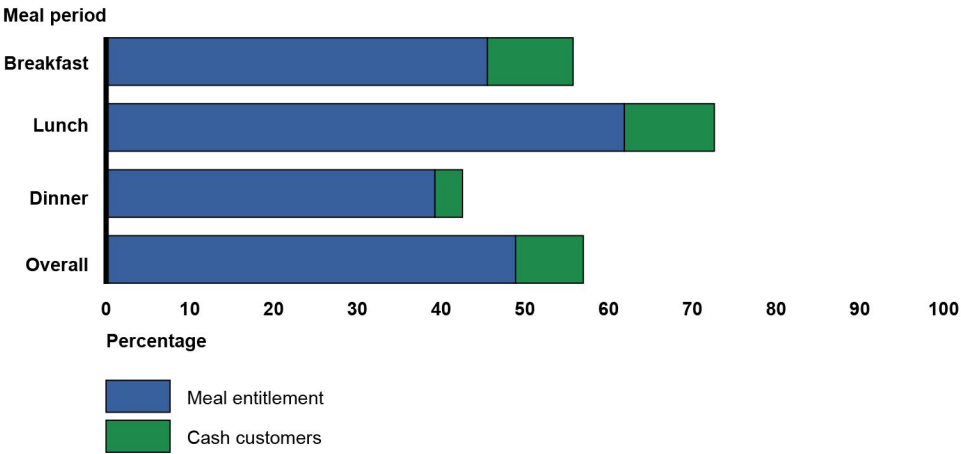
- We estimated an overall utilization rate of about 57 percent for all diners using the Ship's Cabin dining facility on weekdays.²
- We also estimated a utilization rate for each weekday meal period and found that the rate was highest during the weekday lunch period, at about 73 percent.

Figure 15 shows these rates, broken out by meal period and by type of diner—enlisted servicemembers with a meal entitlement (essential station messing) and cash customers.

¹We did not include weekend data because all of the military services told us that dining facility usage is lower on weekends.

²We calculated this rate by determining the number of meals served for all weekday meal periods and for all diners for the entire fiscal year and compared that number to the dining facility's available seating. To determine the available seating, we identified the number of seats in a facility, the facility's turnover per meal period, and the number of meal periods in a specific time period.

Figure 15: Weekday Use of the Dining Facility on Naval Station Norfolk, Virginia, Fiscal Year 2019



Source: GAO analysis of U.S. Navy data. | GAO-22-103949

Accessible Data Table for Figure 15

	Meal entitlement	Cash customers
Breakfast	45.53	10.24
Lunch	61.89	10.74
Dinner	39.28	3.3
Overall	48.9	8.09

Appendix IV: Marine Corps Air Station Miramar, California

GAO Highlight

Mission and Description

The mission of Marine Corps Air Station Miramar is to maintain and to operate air station facilities and property while providing services, material support, and training venues for the 3rd Marine Aircraft Wing and tenant organizations. According to officials, approximately 9,300 Marine and Navy servicemembers and 1,700 civilian personnel are assigned to the installation.

According to food program officials, the installation's food program mission is to provide quality meals that meet nutritional requirements and service.

The officials said that the installation had one main dining facility, Gonzales Hall, as well as two satellite locations, or chalets, in operation in fiscal year 2019. Gonzales Hall, located near the barracks, served breakfast, lunch, and dinner 7 days a week and offered a midnight meal for shift workers. The satellite locations are near two hangars on the flight line, and they were open for breakfast and lunch, Monday through Friday.

According to officials, in fiscal year 2019, the dining facility and satellite locations operated under a full food service contract. The contractor completely operated these facilities and performed services such as menu planning, food preparation and serving, janitorial, custodial, and other services.

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March 2022

Appendix IV

Marine Corps Air Station Miramar, California

Installation Food Service Program Summary for Fiscal Year 2019

Marine Corps Air Station (MCAS) Miramar is located in the metropolitan area of San Diego, California, and is surrounded by multiple dining options. In fiscal year 2019, the main dining facility, Gonzales Hall, served the majority of meals from the appropriated fund dining venues on the installation, with the two satellite locations combined serving about 12 percent of the total meals served.¹²² According to Marine Corps food program officials, food is prepared at Gonzales Hall and then transported to the satellite locations and kept warm for consumption because the satellite locations do not have kitchens. (See fig. 16.) In fiscal year 2019, the installation's food program was the runner-up for the Marine Corps' Major General W.P.T. Hill Memorial Award for excellence in garrison and field food service.

Figure 16: Dining Venues at Marine Corps Air Station Miramar, California



Gonzales Hall

Source: U.S. Marine Corps. | GAO-22-103949



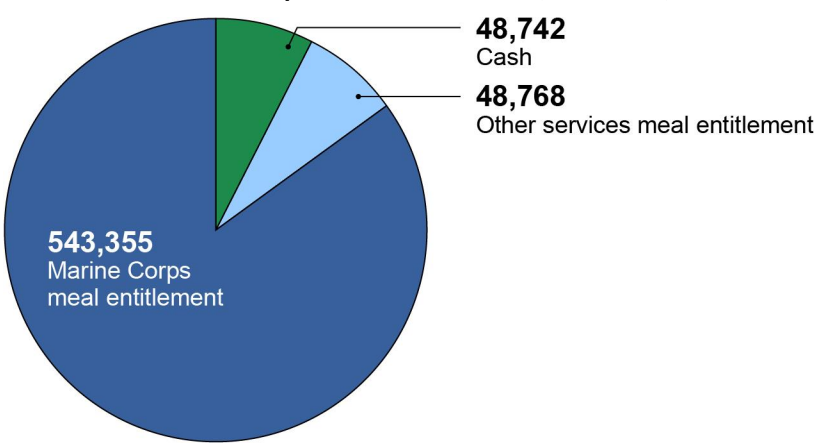
Chalet on Flight Line

¹²²This figure represents the number of meals served at the two satellite locations compared to the total number of meals served during all meal periods on the installation in fiscal year 2019. However, the two satellites served only the breakfast and lunch meals on weekdays. During these two weekday meal periods, the two satellite locations accounted for approximately 22 percent of the total number of meals served at breakfast and lunch, Monday through Friday, in fiscal year 2019.

We collected and analyzed data on MCAS Miramar’s appropriated fund dining facility and satellite locations for fiscal year 2019. The following figures illustrate the different types of diners that have taken meals at these installation dining venues, the most popular meal periods, and some estimated utilization rates for Gonzales Hall. Data on the number of meals served from the two satellite locations are included in the data for meals served from Gonzales Hall.¹²³

Meals served on the installation. In fiscal year 2019, MCAS Miramar served 642,865 meals to all diners who took meals at Gonzales Hall and the two satellite locations combined. The majority of meals served, about 85 percent, were served to Marine Corps servicemembers with a meal entitlement. According to Marine Corps food program officials, the cash customers were principally senior enlisted personnel and officers. (See fig. 17.)

Figure 17: All Meals Served by Payment Type from the Dining Facility and Satellite Locations on Marine Corps Air Station Miramar, California, Fiscal Year 2019



Source: GAO analysis of U.S. Marine Corps data. | GAO-22-103949

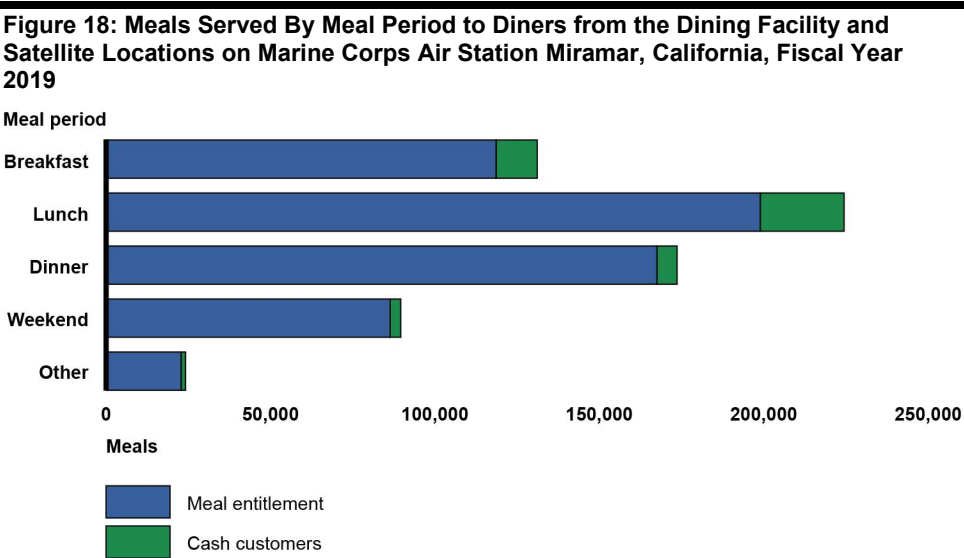
Accessible Data Table for Figure 17

	Number
Marine Corps meal entitlement	543,355
Other services meal entitlement	48,768
Cash	48,742

Meal periods. Lunch was the most popular weekday meal on the installation in fiscal year 2019 for both Marine Corps servicemembers with a meal entitlement and cash diners. According to Marine Corps food program officials, the lunch period has the highest demand compared to the other meal periods because of the value, quality, and convenience

¹²³We found a difference of approximately 2,000 meals between the total numbers of meals served by diner type overall and the total numbers of meals served to the three diner types. This amount represents approximately 0.31 percent of the total number of meals served in fiscal year 2019. We also found a difference of approximately 750 meals between the total numbers of meals served by diner type and by meal period. This amount represents approximately 0.12 percent of the total number of meals served in fiscal year 2019.

afforded for busy military personnel. They said that lunch service meets the need for speed at a great value. (See fig. 18.)



Source: GAO analysis of U.S. Marine Corps data. | GAO-22-103949

Accessible Data Table for Figure 18

	Meal entitlement	Cash customers
Breakfast	118748	12486
Lunch	199140	25508
Dinner	167695	6100
Weekend	86486	3226
Other	22854	1369

Dining facility utilization. We calculated utilization rates for Gonzales Hall for fiscal year 2019, as detailed below. To calculate these rates, we used the data for all weekday meal periods and for all diners for the entire fiscal year.¹²⁴ This calculation also includes meals served from the two satellite locations because those meals are prepared by the dining facility and are included in that facility’s head count data. In addition, while Marine Corps officials were able to provide us data on the estimated numbers of meals served from each satellite location, they did not have actual figures nor was the information broken out by meal period.

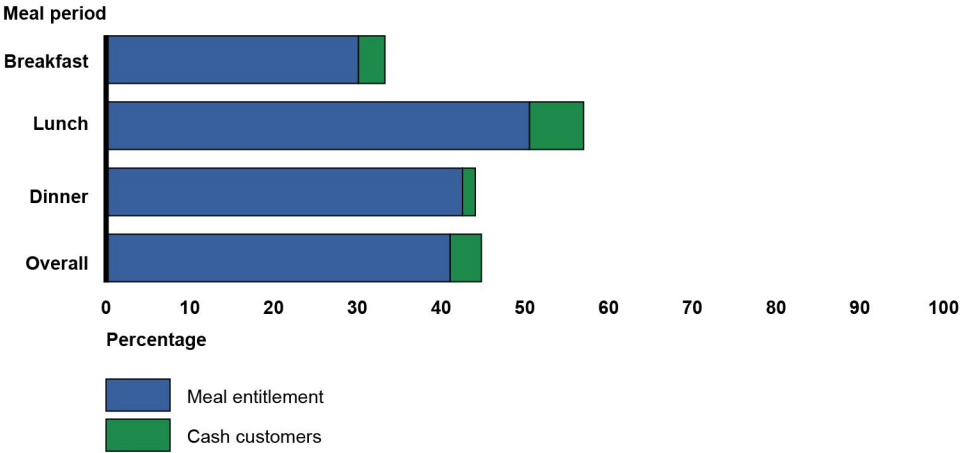
- We estimated an overall utilization rate of about 45 percent for all diners using the Gonzales Hall dining facility and satellite locations on weekdays.¹²⁵
- We also estimated a utilization rate for each weekday meal period and found that the rate was highest during the weekday lunch period, at about 57 percent.

Figure 19 shows these rates, broken out by meal period and by type of diner—enlisted servicemembers with a meal entitlement (essential station messing) and cash customers.

¹²⁴We did not include weekend data because all of the military services told us that dining facility usage is lower on weekends.

¹²⁵We calculated this rate by determining the number of meals served for all weekday meal periods and for all diners for the entire fiscal year and compared that number to the dining facility’s available seating. To determine the available seating, we identified the number of seats in a facility, the facility’s turnover per meal period, and the number of meal periods in a specific time period. The data we were provided for Gonzales Hall also include meals served from the two satellite locations.

Figure 19: Weekday Use of the Dining Facility and Satellite Locations on Marine Corps Air Station Miramar, California, Fiscal Year 2019



Source: GAO analysis of U.S. Marine Corps data. | GAO-22-103949

Accessible Data Table for Figure 19

	Meal entitlement	Cash customers
Breakfast	30.15	3.17
Lunch	50.56	6.47
Dinner	42.57	1.54
Overall	41.09	3.73

Appendix V: Eglin Air Force Base, Florida

GAO Highlight

Mission and Description

The mission of Eglin Air Force Base is to deploy combat-ready forces while delivering full spectrum support to the Department of Defense's second largest test and training complex. The commander of the 96th Test Wing serves as Eglin's installation commander. Approximately 6,100 Air Force servicemembers, 8,700 civilian and contract personnel, and 4,200 DOD and non-DOD tenant personnel make up the total workforce population of Eglin Air Force Base.

According to food program officials, the installation's food program mission is to provide high quality nutritional meals in a pleasing environment to all categories of personnel authorized on Eglin Air Force Base.

The officials said that the installation had two dining facilities and a kiosk in fiscal year 2019. We did not review The Lightning dining facility, which is under Air Education and Training Command and was used for feeding instructors and students.

Food program officials said The Breeze, a Food 2.0 dining facility, is Eglin's main dining facility and that it was open for breakfast, lunch, and dinner 7 days a week in fiscal year 2019. A satellite kiosk located near the flight line was open for breakfast, lunch, and dinner, Monday through Friday, and closed weekends and holidays.

According to officials, in fiscal year 2019, The Breeze and the kiosk operated under a mess attendant food service contract.

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March 2022

Appendix V

Eglin Air Force Base, Florida

Installation Food Service Program Summary for Fiscal Year 2019

Eglin Air Force Base is located in Okaloosa County, in Northwest Florida, and comprises over 720 square miles. In fiscal year 2019, the main dining facility, The Breeze, served the majority of meals from the appropriated fund dining venues on the installation, with the satellite location serving about 14 percent of those meals. According to Eglin Air Force Base food program officials, the satellite location provides both hot meals and grab-and-go food options. (See fig.20.) Eglin Air Force Base received the Air Force John L. Hennessy Food Service Excellence Award for having the best food service program in its region in fiscal years 2019 and 2021.

Figure 20: Dining Venues at Eglin Air Force Base, Florida



The Breeze dining facility



The Lift satellite location

Source: U.S. Air Force. | GAO-22-103949

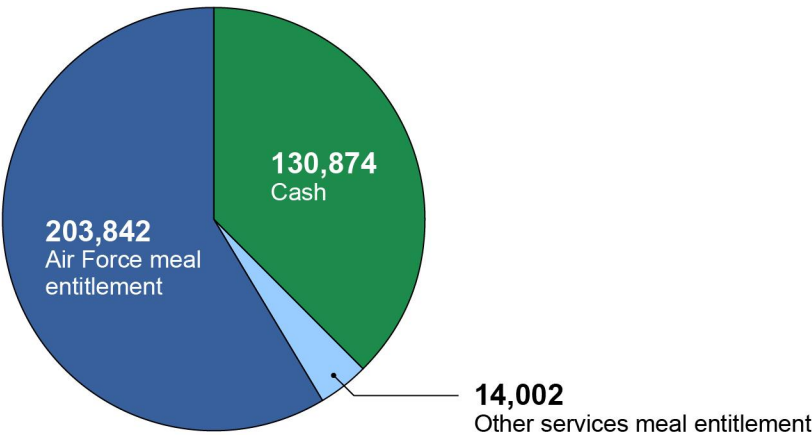
We collected and analyzed data on Eglin Air Force Base's main dining facility and satellite location for fiscal year 2019. The following figures illustrate the different types of diners that have taken meals at the installation's appropriated fund dining venues, the most popular meal periods, and some estimated utilization rates for The Breeze dining facility. Data on the number of meals served from the kiosk are included in the data for meals served from The Breeze.

Meals served on the installation. In fiscal year 2019, Eglin Air Force Base served 348,718 meals to all diners who took meals at the installation's main dining facility and satellite location combined. The majority of meals, about 58 percent, were served to Air Force servicemembers with a meal entitlement. Under Food 2.0, civilians, families, and retirees are also allowed to eat in dining facilities, which the Air Force reports has resulted in a dramatic increase in the total number of meals served compared to dining facilities that do not operate under the Food 2.0 concept.¹²⁶ Air Force officials told us they do not break down the types of cash customers, such as enlisted servicemembers without a meal entitlement or

¹²⁶Air Force Services, Food Service, *Food 2.0 Handbook* (March 2019).

officers, because categorizing these diners would slow down the checkout/cashier line too much. (See fig. 21.)

Figure 21: All Meals Served by Payment Type from the Main Dining Facility and Kiosk on Eglin Air Force Base, Florida, Fiscal Year 2019



Source: GAO analysis of U.S. Air Force data. | GAO-22-103949

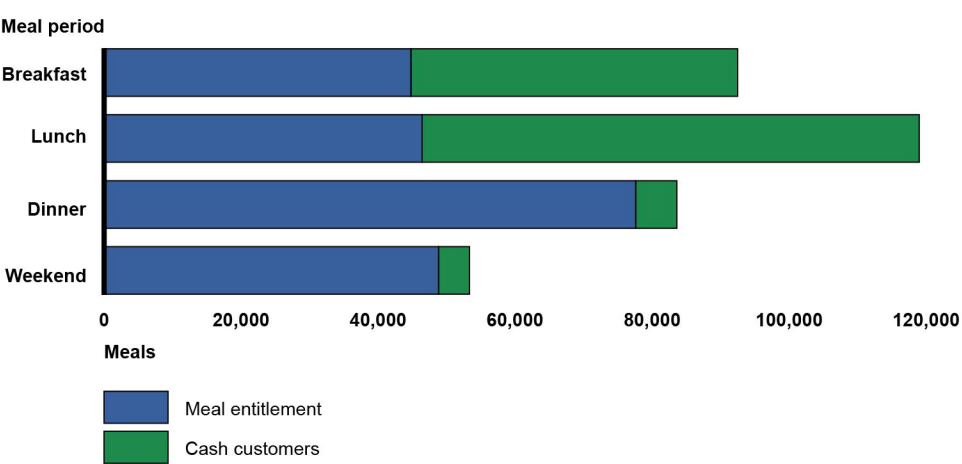
Accessible Data Table for Figure 21

	Number
Air Force meal entitlement	203,842
Other services meal entitlement	14,002
Cash	130,874

Meal periods. Dinner was the most popular weekday meal on the installation in fiscal year 2019 for servicemembers with a meal entitlement. According to Air Force food program officials, the dinner period has the highest demand compared to the other meal periods because of the academic schedule of students attending training at Eglin Air Force Base. For example, the Navy students train off-base and eat lunch at a Navy-run facility; however, those sailors live on-base and eat dinner at the Air Force dining facility when they return home at the end of the day. For cash customers, lunch was the most popular weekday meal. According to Air Force food program officials, the installation has a large

civilian population that eats breakfast and lunch at the dining facility, and many civilian workers also use the kiosk. (See fig. 22.)

Figure 22: Meals Served by Meal Period to Diners from the Main Dining Facility and Kiosk on Eglin Air Force Base, Florida, Fiscal Year 2019



Source: GAO analysis of U.S. Air Force data. | GAO-22-103949

Accessible Data Table for Figure 22

	Meal entitlement	Cash customers
Breakfast	44824	47737
Lunch	46463	72635
Dinner	77675	6004
Weekend	48882	4498

Dining facility utilization. We calculated utilization rates for The Breeze for fiscal year 2019, as detailed below. To calculate these rates, we used the data for all weekday meal periods and for all diners for the entire fiscal year.¹²⁷ This calculation also includes meals served from the kiosk because the Air Force officials combined the head count data from the kiosk with the dining facility’s head count data. In addition, while the officials were able to provide us monthly data on the number of meals served from the kiosk, this information was not broken out by meal period.

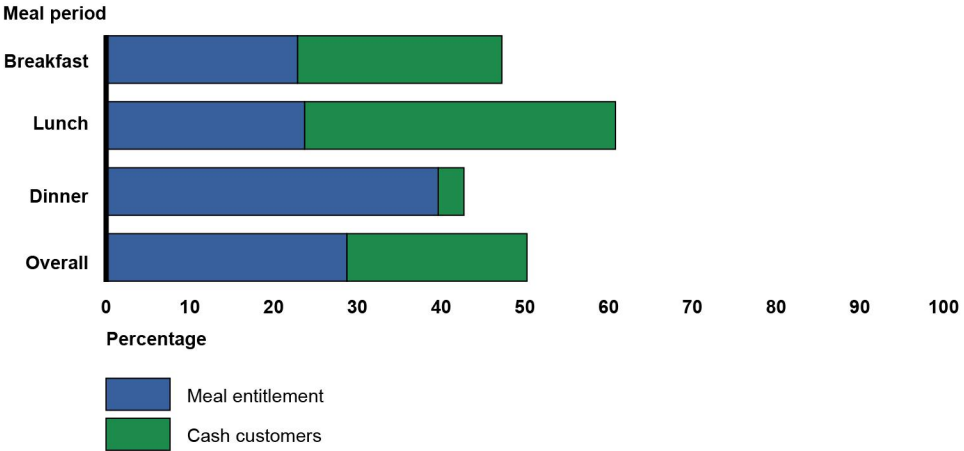
- We estimated an overall utilization rate of about 50 percent for all diners using The Breeze dining facility on weekdays.¹²⁸
- We also estimated a utilization rate for each weekday meal period and found that the rate was highest during the weekday lunch period, at about 61 percent.

Figure 23 shows these rates, broken out by meal period and by type of diner—enlisted servicemembers with a meal entitlement (essential station messing) and cash customers.

¹²⁷We did not include weekend data because all of the military services told us that dining facility usage is lower on weekends.

¹²⁸We calculated this rate by determining the number of meals served for all weekday meal periods and for all diners for the entire fiscal year and compared that number to the dining facility’s available seating. To determine the available seating, we identified the number of seats in a facility, the facility’s turnover per meal period, and the number of meal periods in a specific time period. The data we were provided for The Breeze also include meals served from the satellite location.

Figure 23: Weekday Use of the Main Dining Facility and Kiosk on Eglin Air Force Base, Florida, Fiscal Year 2019



Source: GAO analysis of U.S. Air Force data. | GAO-22-103949

Accessible Data Table for Figure 23

	Meal entitlement	Cash customers
Breakfast	22.89	24.38
Lunch	23.73	37.1
Dinner	39.68	3.06
Overall	28.77	21.51

Appendix VI: Estimated Costs to Operate Dining Facilities in Fiscal Year 2019 at Four Selected Installations

This appendix contains information on the estimated costs associated with operating the appropriated fund dining facilities in fiscal year 2019 at the four installations we selected to review. Table 7 identifies the 13 cost categories for which we requested information.

Table 7: Fiscal Year 2019 Cost Categories Requested for Selected Installations

Cost category	Description of category
Food and beverage	Costs for food and beverage
Telecommunications	Costs for phone, internet, and cable and satellite television
Utilities	Costs for gas, electric, and water
Supplies	Costs for cleaning supplies, paper products, plates, glasses, silverware, etc.
Pay and benefits of government civilians	Costs for government civilians working in the dining facility
Pay and benefits of military personnel	Costs for military personnel working in the dining facility
Pay and benefits of contract personnel	Costs for contract personnel working in the dining facility
Annual life cycle cost for movable personal property	Life cycle costs for furniture, fixtures, equipment, annualized for fiscal year 2019
Maintenance and repair of equipment	Costs for maintenance and repair of personal property
Annual life cycle cost for real property	Life cycle costs for installed equipment, annualized for fiscal year 2019
Facility sustainment, restoration, and modernization	Costs for replacing, refinishing, and repairing equipment (sustainment); restoring facilities damaged by inadequate sustainment, age, natural disasters, fire, etc. (restoration); and implementing new or higher standards, accommodating new functions, or replacing building components (modernization).
Annual costs for new construction	Costs for military construction, not for facility sustainment, restoration, and modernization
Any additional costs	Costs not identified in the other categories

Source: GAO questionnaire for the selected installations. | GAO-22-103949

To the extent the data were available, for each of these installations, we identified the cost information reported by food program officials from the military services in response to the 13 cost categories we included in our questionnaire. We and totaled the estimated costs for operating the dining

facilities in fiscal year 2019.¹ Because different installations may include different costs within a cost category or may estimate some of the costs using different methods, we cannot compare the costs across these installations or the military services. Further, there is no requirement for food program officials at the installations to track all 13 cost categories.

Naval Station Norfolk, Virginia

Food program officials at Naval Station Norfolk told us that some costs for their dining facility, such as utilities and telecommunications costs, are not tracked in the Navy’s food service management system. The installation’s dining facility is located in a building that is shared with other tenants. The officials obtained the dining facility’s portion of the utilities cost for us from the Naval Facilities Engineering Systems Command and its portion of the telecommunications cost from three separate offices—one that estimated the phone cost, one that estimated the internet cost, and one that estimated the cable and satellite television cost. According to a Base Communications Office official, the telecommunications costs are not billed separately for each building on the installation.

Data from Navy officials show the estimated total cost to operate the dining facility at Naval Station Norfolk was \$6,695,219 in fiscal year 2019. This cost included \$900,812 for the mess attendant food service contract and \$37,800 for two additional contracts—one for the maintenance of dining facility equipment, and one for the lease of dishwashing machines. The total cost also included \$5,756,607 for food and other operating costs that were not included in those contracts. Table 8 shows these costs by the 13 cost categories in our questionnaire.

Table 8: Navy’s Estimated Costs to Operate the Dining Facility at Naval Station Norfolk in Fiscal Year 2019

Cost categories	Mess attendant food service contract costs	Other contract costs	Other operating costs	Source of cost according to Navy officials
1.Food and beverage			\$1,291,975	Cost obtained from the installation’s food program officials based on data from the Navy’s Food Service Management System.

¹We are unable to total the estimated costs for operating the five dining facilities at Fort Carson in fiscal year 2019 due to the unavailability of data in certain cost categories.

2. Utilities: Gas, electric, and water only		\$368,691	Cost obtained from the Naval Facilities Engineering Systems Command based on the percentage of customer usage within the facility.
3. Telecommunications: Phone, internet, and cable and satellite television only		\$9,768	Cost obtained from the Base Communications Office, Navy Exchange Service Command Telecommunications Program Office, and Navy Region Mid-Atlantic representatives based on phone, internet, and cable services apportioned to the dining facility.
4. Supplies: Cleaning supplies, paper products, plates, glasses, silverware, etc.	\$64,963	\$154,663	<u>Mess attendant food service contract costs:</u> Cost obtained from the installation's food program officials based on contractor reports. <u>Other operating costs:</u> Cost obtained from the installation's food program officials based on Standard Accounting, Budgeting and Reporting System data for supplies purchased using a government purchase card.
5. Pay and benefits of government civilians working in the dining facility		\$94,892	Cost obtained from the N8 Comptroller based on the salary and benefits for one government civilian.
6. Pay and benefits of military personnel working in the dining facility		\$3,648,195	Cost obtained from the Commander, Navy Installations Command Ashore Galley Program Manager based on 45 military personnel receiving an average salary of \$81,071 including benefits.
7. Pay and benefits of contract personnel working in the dining facility	\$835,849		Cost obtained from the installation's food program officials based on information supplied by the contractor.
8. Annual amount of life cycle cost for movable personal property (furniture, fixtures, equipment)		\$23,850	Cost obtained from the installation's food program officials based on costs calculated to a 5-year phased-in replacement program.
9. Maintenance and repair of equipment (personal property)	\$37,800	\$6,226	<u>Other contract costs:</u> Cost obtained from the installation's food program officials based on \$32,411 for the equipment maintenance and repair contract and \$5,389 for the dishwashing machine contract. <u>Other operating costs:</u> Cost obtained from the installation's food program officials based on Standard Accounting, Budgeting and Reporting System data for repair parts purchased using a government purchase card.
10. Annual amount of life cycle cost for real property (installed equipment)		\$68,183	Cost obtained from the installation's food program officials based on costs calculated to a 5-year phased-in replacement program.
11. Facility sustainment, restoration, and modernization		\$90,164	Cost obtained from Naval Facilities Engineering Systems Command maintenance management system based on the building's facility sustainment cost only, which was apportioned to the dining facility based on its square

				footage. There were no restoration or modernization costs for the building.
12. Annual amount for new construction (not for facility sustainment, restoration, or modernization)	\$0			Cost obtained from the installation's food program officials.
13. Any additional expenditures not included in the categories above. Please specify.	\$0			Cost obtained from the installation's food program officials.
Totals	\$900,812	\$37,800	\$5,756,607	

Source: GAO analysis of Navy questionnaire responses, supporting documentation, and interviews with Navy officials. | GAO-22-103949

Marine Corps Air Station Miramar, California

Food program officials at Marine Corps Air Station Miramar told us they do not have visibility over the costs for food, supplies, and pay and benefits of contract personnel for their dining facility because these costs are part of the Marine Corps’ multifaceted food service contract that covers all of the installations west of the Mississippi River. Instead, the officials referred us to the Marine Corps Installations Command G-4 (Logistics and Services) Program Management Office that manages the two regional garrison food service contracts for Marine Corps installations in the continental United States. According to those officials, under the terms of these firm fixed price contracts, the contractor is paid based on the number of meals served at a set cost per plate.² The Program Management Office officials stated that this fixed price incorporates food, supplies, contract labor, and some additional expenses, and noted that disaggregated costs to the Marine Corps for those categories could not be determined.³ As a result, the officials estimated these costs using a percentage breakdown of the plate cost. For example, the Program Management Office estimated the cost of cleaning supplies to be approximately 0.5 percent of the plate cost.

Data from Marine Corps officials show the estimated total cost to operate the dining facility and its two satellite facilities (called chalets) at Marine

²A firm-fixed-price contract provides for a price that is not subject to any adjustment on the basis of the contractor’s cost experience in performing the contract. This contract type places upon the contractor maximum risk and full responsibility for all costs and resulting profit or loss.

³According to the Program Management Office officials, contract labor was removed from the plate cost and paid through a separate contract line item during the last quarter of fiscal year 2019.

Corps Air Station Miramar was \$6,790,112 in fiscal year 2019. This cost included \$4,725,284 for the full food service contract and \$2,216 for a pest control contract that was for the main dining facility only. The total cost also included \$2,062,612 for other operating costs that were not included in those contracts. Table 9 shows these costs by the 13 cost categories in our questionnaire.

Table 9: Marine Corps' Estimated Costs to Operate the Dining Facilities at Marine Corps Air Station Miramar in Fiscal Year 2019

Cost categories	Full food service contract costs ^a	Pest control contract costs	Other operating costs	Source of cost according to Marine Corps officials
1. Food and beverage	\$2,023,748			Cost obtained from Marine Corps Installations Command G-4 Program Management Office officials based on an estimated percentage breakdown of the plate cost for food and beverage multiplied by the total number of meals served. For example, the officials estimated the food and beverage cost to be about 40 percent of the plate cost from October through June and about 95 percent of the plate cost from July through September of fiscal year 2019. Different percentages were used because the labor cost was removed from the plate cost and paid for separately from July through September of fiscal year 2019.
2. Utilities: Gas, electric, and water only			\$545,612	Cost obtained from Marine Corps Air Station Miramar Public Works Officer, S-4 Installation and Logistics, based on the metered utilities costs for gas, electric, and water for the dining facilities. It also included sewage costs.
3. Telecommunications: Phone, internet, and cable and satellite television only			\$1,684	Cost obtained from Marine Corps Air Station Miramar Communications Information Officer, S-6, based on the telephone and voicemail costs for the dining facilities.
4 .Supplies: Cleaning supplies, paper products, plates, glasses, silverware, etc.	\$124,864			Cost obtained from Marine Corps Installations Command G-4 Program Management Office officials based on an estimated percentage breakdown of the plate cost for supplies multiplied by the total number of meals served. For example, the officials estimated the cleaning supplies cost to be about 0.5 percent of the plate cost and disposable products to be about 2.5 percent of the plate cost.
5. Pay and benefits of government civilians working in the dining facility			\$0	According to the installation's food program officials, no government civilians worked in the dining facilities.
6. Pay and benefits of military personnel working in the dining facility			\$826,258	Cost obtained from Marine Corps Air Station Miramar Installation Personnel Administrative Center based on the pay and benefits of 18 military personnel working in the dining facilities.
7. Pay and benefits of contract personnel working in the dining facility	\$2,465,708			Cost obtained from Marine Corps Installations Command G-4 Program Management Office officials based on a combination of estimated and actual labor costs. For example, the officials estimated the contract labor cost to be about 55 percent of the plate cost from October through June of fiscal year 2019. The labor cost was removed from the plate cost and paid for separately from July through September of fiscal year 2019.

8. Annual amount of life cycle cost for movable personal property (furniture, fixtures, equipment)		\$52,511	Cost obtained from Marine Corps Installations Command G-4 Program Management Office officials based on the cost of various equipment items divided by an estimated service life of 8 years.
9. Maintenance and repair of equipment (personal property)	\$27,721		Cost obtained from Marine Corps Installations Command G-4 Program Management Office officials based on contractor repair reports for work completed on the dining facilities.
10. Annual amount of life cycle cost for real property (installed equipment) ^b		\$55,868	Cost obtained from the installation's food program officials based on the cost of installed equipment divided by an estimated service life of 10 years.
11. Facility sustainment, restoration, and modernization		\$205,894	Cost obtained from the installation's food program officials based on preventative and corrective maintenance and emergency repairs for the dining facilities.
12. Annual amount for new construction (not for facility sustainment, restoration, or modernization)		\$0	Cost obtained from the installation's food program officials.
13. Any additional expenditures not included in the categories above. Please specify.	\$83,243	\$374,785	Full food service contract costs: Cost obtained from Marine Corps Installations Command G-4 Program Management Office officials based on an estimated percentage breakdown of the plate cost multiplied by the total number of meals served. This amount included food-related costs incurred for travel, uniforms, cleaning of uniforms, office space, marketing, credit card and franchise fees, payroll processing, phone services, and contract fees. Other operating costs: Combined estimated cost obtained from the installation's food program officials that included supplies to support Marine cooks and initial funding for a work section in the dining facility for large scale cleaning and sanitizing pots and pans.
Totals	\$4,725,284	\$2,216	\$2,062,612

Source: GAO analysis of Marine Corps questionnaire responses, supporting documentation, and interviews with Marine Corps officials. | GAO-22-103949

^aAccording to Marine Corps Installations Command G-4 Program Management Office officials, under the firm fixed price full food service contract, the contractor is paid based on the number of meals served at a set cost per plate. The officials did not track the separate cost components of the contract but were able to estimate what it paid the contractor in the relevant cost categories by using a percentage breakdown of the plate cost. We did not review how the Program Management Office officials obtained the percentages they used to apportion contract costs into various categories; however, the total of these apportioned costs equals the total cost of the full food service contract the Marine Corps provided for Marine Corps Air Station Miramar.

^bMarine Corps Air Station Miramar officials also provided an annual amount of life cycle cost for real property (facilities). For fiscal year 2019, this amount totaled \$318,730 for the main dining facility and two chalets.

Eglin Air Force Base, Florida

Data from Air Force officials show the estimated total cost to operate the dining facility and kiosk at Eglin Air Force Base was approximately \$7,742,321 in fiscal year 2019. This cost included \$1,838,196 for the mess attendant food service contract and \$5,904,125 for food and other operating costs that were not included in the contract. Table 10 shows these costs by the 13 cost categories in our questionnaire.

Table 10: Air Force's Estimated Costs to Operate the Dining Facilities at Eglin Air Force Base in Fiscal Year 2019

Cost categories	Mess attendant food service contract costs	Other operating costs	Source of cost according to Air Force officials
1. Food and beverage	\$110,774	\$1,185,792	<u>Mess attendant food service contract costs:</u> Cost obtained from Air Force Services Center officials based on contractor invoices for food purchased. <u>Other operating costs:</u> Cost obtained from the installation's food program officials based on data from the Air Force's CrunchTime Back of House Database.
2. Utilities: Gas, electric, and water only	\$0	\$62,821	Cost of gas, electricity, and water obtained from the installation's Civil Engineering Group based on meter readings for the dining facility in calendar year 2019. It also included sewage cost, which was estimated as a percentage of water consumption.
3. Telecommunications: Phone, internet, and cable and satellite television only	\$3,120	\$2,452	<u>Mess attendant food service contract costs:</u> Cost of phone and internet obtained from Air Force Services Center officials based on contractor invoices. <u>Other operating costs:</u> Cost of internet and cable and satellite television obtained from Air Force Services Center officials based on invoice payments to service provider.
4. Supplies: Cleaning supplies, paper products, plates, glasses, silverware, etc.	\$124,477	\$3,262	<u>Mess attendant food service contract costs:</u> Cost obtained from Air Force Services Center officials based on contractor invoices. <u>Other operating costs:</u> Cost obtained from Air Force Services Center and the installation's food program officials based on government purchase card reports.
5. Pay and benefits of government civilians working in the dining facility	\$0	\$364,359	Cost obtained from Air Force Services Center and the installation's food program officials based on the pay only (no benefits) of one GS-11 and four WG-06 government civilians.

Cost categories	Mess attendant food service contract costs	Other operating costs	Source of cost according to Air Force officials
6. Pay and benefits of military personnel working in the dining facility	\$0	\$4,035,934	Cost obtained from Air Force Services Center and the installation's food program officials based on the pay and benefits of 54 military personnel.
7. Pay and benefits of contract personnel working in the dining facility	\$1,252,856	\$0	Cost obtained from Air Force Services Center officials based on contractor invoices.
8. Annual amount of life cycle cost for movable personal property (furniture, fixtures, equipment)	\$0	\$10,184	Cost obtained from Air Force Services Center and the installation's food program officials based on a 5-year estimated life for tables, chairs, and booths.
9. Maintenance and repair of equipment (personal property)	\$38,585	\$833	<p><u>Mess attendant food service contract costs:</u> Cost obtained from Air Force Services Center officials based on contractor invoices.</p> <p><u>Other operating costs:</u> Cost obtained from the installation's food program officials based on government purchase card reports for maintenance and repair of equipment for the dining facility.</p>
10. Annual amount of life cycle cost for real property (installed equipment)	\$0	\$138,343	Cost obtained from Air Force Services Center and the installation's food program officials based on the cost of various equipment items and their expected life, which ranged from 4 to 10 years.
11. Facility sustainment, restoration, and modernization	\$0	\$65,546	Cost obtained from the installation's Civil Engineering Group based on work orders completed for the dining facility.
12. Annual amount for new construction (NOT for facility sustainment, restoration, or modernization)	\$0	\$0	Cost obtained from the installation's food program officials.
13. Any additional expenditures not included in the categories above. Please specify.	\$308,384	\$34,599	<p><u>Mess attendant food service contract costs:</u> Cost obtained from Air Force Services Center officials based on administrative costs, fees, and other expenditures in the contract.</p> <p><u>Other operating costs:</u> Cost obtained from the installation's food program officials based on government purchase card expenditures for chef uniforms, office supplies, and a reusable food container system for the dining facility.</p>
Totals	\$1,838,196	\$5,904,125	

Source: GAO analysis of Air Force questionnaire responses, supporting documentation, and interviews with Air Force officials. | GAO-22-103949

Fort Carson, Colorado

According to Army officials, all five of the dining facilities at Fort Carson operated using the same dining facility attendant food service and equipment maintenance contracts. Data from Army officials show the estimated total cost of these two contracts was \$6,762,508 in fiscal year 2019. Table 11 breaks out the costs of these two contracts for each dining facility.

Table 11: Army's Estimated Food Service Contract Costs for Fort Carson Dining Facilities in Fiscal Year 2019

Contract type	Name of dining facility					Totals
	James R. Wolf	Robert C. Stack	Warfighter	LaRochelle	Basic Leaders Course	
Dining facility attendant	\$2,055,494	\$2,454,219	\$1,436,816	\$473,943	\$325,645	\$6,746,117
Equipment Maintenance	\$4,788	\$1,379	\$4,788	\$5,436	Not available ^a	\$16,391
Totals	\$2,060,282	\$2,455,598	\$1,441,604	\$479,379	\$325,645	\$6,762,508

Source: GAO analysis of Army questionnaire responses and interviews with Army officials. | GAO-22-103949

^aArmy food program officials said they did not have visibility over the equipment maintenance and repair costs for the Basic Leaders Course dining facility, which were funded by the Colorado National Guard.

Army officials were unable to provide data for all of the 13 cost categories in our questionnaire. For example, they were unable to provide the annual amount of life cycle costs for either personal property or real property nor could they provide data on the pay and benefits of either the military or contract personnel working in the dining facilities. As a result, we did not total the overall costs for the installation as we did for the other installations in our review. Table 12 shows the costs the officials provided for each dining facility for the 13 cost categories in our questionnaire.

Table 12: Army's Estimated Costs to Operate the Dining Facilities at Fort Carson in Fiscal Year 2019

Cost categories ^a	Name of dining facility					Source of cost according to Army officials
	James R. Wolf	Robert C. Stack	Warfighter	LaRochelle ^b	Basic Leaders Course ^c	
Food and beverage	\$1,202,873	\$1,384,765	\$960,306	\$271,881	\$161,499	Costs obtained from the installation's food program officials based on data from the Army Food Management Information System.

Cost categories ^a	Name of dining facility					Source of cost according to Army officials
	James R. Wolf	Robert C. Stack	Warfighter	LaRochelle ^b	Basic Leaders Course ^c	
Utilities: Gas, electric, and water only	\$177,943	\$165,531	\$53,626	\$13,406	\$8,642	Costs obtained from the installation's Directorate of Public Works based on gas and electric meter readings and estimated water consumption.
Telecommunications: Phone, internet, and cable and satellite television only	\$2,526	\$2,576	\$2,680	—	\$2,526	Costs obtained from the installation's food program officials based on government purchase card reports for internet, cable and satellite television services. The officials were unable to provide the cost of phone services for each of the dining facilities. The installation's food program officials did not have visibility of this cost for the LaRochelle dining facility, which was paid for by the 10th Special Forces Group (Airborne).
4. Supplies: Cleaning supplies, paper products, plates, glasses, silverware, etc. Supply costs included in the dining facility attendant contract cost Supplies purchased by the dining facilities	\$102,500	\$100,048	54,531	17,699	\$22,173	Most of the costs for supplies were included in the dining facility attendant contract in Table 11; however, dining facility officials also paid for supplies using government purchase cards.
	\$69,938	\$25,967	\$3,713	\$12,593	\$3,712	
5. Pay and benefits of government civilians working in the dining facility	\$236,150	\$236,150	\$236,150	\$236,150	\$236,150	Costs obtained from the installation's food program officials based on total cost of \$1,180,750 divided evenly among the 5 dining facilities.
6. Pay and benefits of military personnel working in the dining facility ^d	—	—	—	—	—	The installation's food program officials were unable to provide estimates of these costs for the dining facilities.

Cost categories ^a	Name of dining facility					Source of cost according to Army officials
	James R. Wolf	Robert C. Stack	Warfighter	LaRochelle ^b	Basic Leaders Course ^c	
7. Pay and benefits of contract personnel working in the dining facility	—	—	—	—	—	The installation's food program officials were unable to provide estimates of these costs for the dining facilities. These costs were included in the dining facility attendant contract in Table 11, but the officials were unable to break out these costs from other costs in the contract.
8. Annual amount of life cycle cost for movable personal property (furniture, fixtures, equipment) ^d	—	—	—	—	—	The installation's food program officials were unable to provide estimates of these costs for the dining facilities
9. Maintenance and repair of equipment (personal property) ^e	\$4,788	\$1,379	\$4,788	\$5,436	—	These costs were included in the equipment maintenance contract in Table 11.
10. Annual amount of life cycle cost for real property (installed equipment) ^d	—	—	—	—	—	The installation's food program officials were unable to provide estimates of these costs for the dining facilities.
11. Facility sustainment, restoration, and modernization	\$0	\$0	\$0	\$0	\$0	Costs obtained from the installation's food program officials.
12. Annual amount for new construction (not for facility sustainment, restoration, or modernization)	\$0	\$0	\$0	\$0	\$0	Costs obtained from the installation's food program officials.
13. Any additional expenditures not included in the categories above. Please specify.	\$3,031	\$1,399	\$3,780	\$1,168	\$4,141	Costs obtained from the installation's food program officials based on vendor invoices for decorations for holidays recognized by the Army.

Source: GAO analysis of Army questionnaire responses and interviews with Army officials. | GAO-22-103949

^aIf there is more than one funding source, we provide the breakdown between the dining facility attendant contract, if known, and other funding sources, such as unit government purchase cards or equipment maintenance contracts.

^bThe LaRochelle dining facility primarily supports the 10th Special Forces Group (Airborne), which pays for some of the costs of operating the dining facility.

^cThe Basic Leaders Course dining facility primarily supports the Colorado National Guard, which pays for some of the costs of operating the dining facility.

^dArmy officials were unable to provide estimated costs for the pay and benefits of military personnel working in the dining facilities. They were also unable to provide estimated annual life cycle costs for either the movable personal property or the real property for any of the five dining facilities. The

officials were, however, able to provide cost information for personal property replacement in fiscal year 2019. According to the officials, Fort Carson received \$525,000, which was allocated evenly across the installation's dining facilities.

^eAccording to Army officials, equipment maintenance and repair costs for the Wolf, Stack, Warfighter, and LaRochelle dining facilities were paid for under an equipment maintenance contract. The officials did not have visibility over those costs for the Basic Leaders Course dining facility, which were funded by the Colorado National Guard.

Appendix VII: Comments from the Department of Defense



SUSTAINMENT

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
3500 DEFENSE PENTAGON
WASHINGTON, DC 20301-3500

03/03/2022

Ms. Elizabeth Field
Director, Defense Capabilities Management
U.S. Government Accountability Office
441 G Street, NW
Washington DC 20548

Dear Ms. Field:

This is the Department of Defense (DoD) response to the Government Accountability Office (GAO) Draft Report, GAO-22-103949, 'FOOD PROGRAM: DOD Should Formalize Its Process for Revising Food Ingredients and Better Track Dining Facility Use and Costs,' dated February 7, 2022 (GAO Code 103949). Thank you for the opportunity to respond to this report. Our responses to the recommendations included in the report are attached.

My point of contact is Ms. Jan Mulligan, Director of Supply in the Office of the Deputy Assistant Secretary of Defense for Logistics, who may be reached at jan.b.mulligan.civ@mail.mil and (571) 372-5227.

Sincerely,

MORANI STEVE¹ Digitally signed by
MORANI STEVEN J. 1174632444
N.J. 1174632444 Date: 2022.03.03 16:34:54 -0500

Steven J. Morani
Principal Deputy Assistant Secretary of Defense
for Sustainment (Logistics)
Acting Assistant Secretary of Defense
for Sustainment

Attachment:
As stated

GAO DRAFT REPORT DATED FEBRUARY 7, 2022
GAO-22-103949 (GAO CODE 103949)

**“FOOD PROGRAM: DOD SHOULD FORMALIZE ITS PROCESS FOR REVISING
FOOD INGREDIENTS AND BETTER TRACK DINING FACILITY USE AND COSTS”**

**DEPARTMENT OF DEFENSE COMMENTS
TO THE GAO RECOMMENDATIONS**

RECOMMENDATION 1: The GAO recommends that the Secretary of Defense should ensure that the Defense Logistics Agency or other DoD entity, such as the forthcoming Defense Feeding and Nutrition Board, coordinates with key stakeholders within DoD, at other federal agencies, and within industry as it develops DoD’s formal process for revising food ingredients.

DoD RESPONSE: Partially concur. As written, this recommendation suggests that industry has an equal coordinating relationship with the DoD organizations and other Federal agencies in the DoD’s formal food ingredient revision process. The DoD concurs with this recommendation subject to the following suggested change:

“...the Secretary of Defense should ensure that the Defense Logistics Agency or other DoD entity, such as the forthcoming Defense Feeding and Nutrition Board, coordinates with key stakeholders within DoD and at other federal agencies as well as consulting with industry as it develops DoD’s formal process for revising food ingredients.”

Additionally, the name of the forthcoming board may not be “Defense Feeding and Nutrition Board,” it could be a similar board structure with a different name.

RECOMMENDATION 2: The GAO recommends that the Secretary of Defense should ensure the Defense Logistics Agency or other DoD entity, such as the forthcoming Defense Feeding and Nutrition Board, finalizes its formal process for revising food ingredients that includes estimated timeframes for steps in the process and identifies specific key stakeholders from other federal agencies and industry.

DoD RESPONSE: Concur. However, the name of the forthcoming board may not be “Defense Feeding and Nutrition Board,” it could be a similar board structure with a different name.

RECOMMENDATION 3: The GAO recommends that the Secretary of the Army should ensure that food program officials track the extent to which servicemembers with a meal entitlement use their entitlement.

DoD RESPONSE: Concur. The Army will meet this recommendation by requiring food program officials to use the Army Food Management Information System (AFMIS) to report the extent to which Service members with a meal entitlement use their authorization. Although AFMIS has limited capabilities to capture specified data, this can be achieved through upgraded software change packages for integration. This will enable installation-level reporting to capture

data received when Essential Station Messing (ESM) Soldiers eat in Army dining facilities through leveraging the Common Access Card (CAC) scanning capability. ESM is declared by the installation, base, or station commander responsible for single Government quarters that it is essential to operate the appropriated fund dining facility efficiently and economically, or that it is necessary for the health and safety of enlisted personnel permanently assigned to single quarters, formally known as meal card holder. The Army has tracked Soldier meal entitlement utilization since 2018 to determine diner category through the Meal Entitlement Code aligned to the CAC.

RECOMMENDATION 4: The GAO recommends that the Secretary of the Navy should ensure that food program officials track the extent to which servicemembers with a meal entitlement use their entitlement.

DoD RESPONSE: Concur. Dining facilities on base capture the total number of meals taken by Service members with meal entitlements, but have no means to capture the total number of meals that were available to those Service members to derive a meal entitlement utilization rate without a system to transfer this data from the Defense Finance Accounting Service (DFAS) to the Navy Ashore Galley Program. The Navy will address this recommendation through coordination with DFAS to establish a method to capture the meal entitlement utilization rate. Completion expected by October 1, 2023.

RECOMMENDATION 5: The GAO recommends that the Secretary of the Navy, through the Commandant of the Marines Corps, should ensure that food program officials track the extent to which servicemembers with a meal entitlement use their entitlement.

DoD RESPONSE: Concur. The Marine Corps will address this recommendation by developing a quarterly report to track the extent to which Service members use their meal entitlement. The rate at which a Service member exercises their meal entitlement is tracked in the Marine Corps Total Force Structure to account for meals provided to Marines for pay purposes. The number of Marine meals consumed at Government expense is annotated in the accounting system as the discounted meal rate (DMR). In coordination with stakeholders, the Marine Corps is able to develop a report that compares the total number of Marines receiving DMR to the number of Marines eating in the messing facilities for a given day. Initial actions on this recommendation have started and will be complete by the end of Fiscal Year 2022.

RECOMMENDATION 6: The GAO recommends that the Secretary of the Army should establish a requirement for food program officials to conduct assessments of the effectiveness and efficiency of their installation-wide food programs, including satellite operations, in providing healthy meals to servicemembers with a meal entitlement.

DoD RESPONSE: Concur. The Army concurs with this recommendation and has Food Management Assistance Teams that review current food program operations as required/requested at the installation level to ensure the objectives of the Army Food Program are being achieved. The Joint Culinary Center of Excellence (JCCoE), Food Management Assistance Teams (FMAT) mission is to review current food program operations ensuring compliance. The FMAT visit is an inspection which provides installation food service leaders

with a Green, Amber, or Red food program status assessment, and outlines specific, actionable details of problem areas as well as successful practices that should be sustained and/or shared.

Staff Assistance Visits (SAV) are specifically geared to provide assistance when requested by installations to address specific areas to ensure the Food Program operates within regulatory guidance. SAV teams provide in-depth training on all facets of food service to include administration, inventory management, Army menu standards, contracting and surveillance, and as needed. The Army's installation community coalition process, known as the Commander's Ready and Resilient Council (CR2C), helps installations identify opportunities to improve their food environment through a community-driven public health planning process per Army Regulation 600-63, Army Health Promotion. Currently, there are 25 Army installations poised and ready to collaborate with the CR2C.

The Army Food Program utilizes the Army's Commitment to Improving Overall Nutrition (ACTION) Scorecard and the Go For Green®- Army (G4G®-Army) Checklist to evaluate Installation Dining Facilities. These installation/unit level evaluations capture data relevant to the service of healthier items. The Army has developed G4G®-ACTION Menus increasing the ratio of health-performance enhancing foods offered.

RECOMMENDATION 7: The GAO recommends that the Secretary of the Navy should establish a requirement for food program officials to conduct assessments of the effectiveness and efficiency of their installation-wide food programs, including satellite operations and nonappropriated fund dining venues as appropriate, in providing healthy meals to servicemembers with a meal entitlement.

DoD RESPONSE: Concur. The Navy concurs with this recommendation. Standards and accreditation processes already exist or are being implemented for the Navy Ashore Galley Program. All Navy shore dining facilities that fall under the oversight of Commander, Navy Installations Command (CNIC) are reviewed at least annually for compliance with established standards, including: mission readiness, cost effectiveness, and DoD Nutritional Standards as outlined in DoD Instruction 1338.10 Department of Defense Food Service Program (DFSP) and DoD Manual 1338.10, DFSP. Annual assessments for compliance with food service and nutrition standards for non-CNIC Appropriated Fund (APF) dining operations are conducted by the relevant command's respective Type Commander and the Navy Food Management Team servicing the region. Navy Morale, Welfare, and Recreation (MWR) Food and Beverage Non-Appropriated Fund (NAF) operations that provide an alternate location for Service members to receive meals are required to provide menu choices in accordance with the DoD Nutrition Standards. An annual accreditation review was published in Fiscal Year 2022 to ensure these standards are in place, and the accreditation team is being trained. Accreditation process with revised standards will begin in Fiscal Year 2023.

RECOMMENDATION 8: The GAO recommends that the Secretary of the Air Force should establish a requirement for food program officials to conduct assessments of the effectiveness and efficiency of their installation-wide food programs, including satellite operations and nonappropriated fund dining venues as appropriate, in providing healthy meals to servicemembers with a meal entitlement.

**Appendix VII: Comments from the Department
of Defense**

DoD RESPONSE: Concur. The Department of the Air Force is standing up a working group with stakeholders from Headquarters U.S. Air Force Manpower, Personnel and Services (HAF/A1), Secretary of the Air Force Manpower and Reserve Affairs (SAF/MR), Secretary of the Air Force Financial Management and Comptroller (SAF/FM) and the Air Force Installation and Mission Support Center (AFIMSC) to develop an assessment and the accompanying policy to measure the effectiveness and efficiency of Air Force installation-wide food programs, including satellite operations and nonappropriated fund dining venues as appropriate, in providing healthy meals to Service members with a meal entitlement. Estimated Completion Date: April 1, 2023.

RECOMMENDATION 9: The GAO recommends that the Secretary of the Navy, through the Commandant of the Marine Corps, should establish a requirement for food program officials to conduct assessments of the effectiveness and efficiency of their installation-wide food programs, including satellite operations, in providing healthy meals to servicemembers with a meal entitlement.

DoD RESPONSE: Concur. The Marine Corps shall review existing assessment utilization practices to ensure better flow of information to installations; further emphasize ingredient and recipe compliance in both the continental United States (CONUS) and outside of the continental United States (OCONUS) locations; review and tighten menu auditing training within the Food Service Community with interactive engagement; and review existing policies to ensure they meet the needs of Service members. Initial actions on this recommendation have started and are expected to be complete by the end of Fiscal Year 2022.

RECOMMENDATION 10: The GAO recommends that the Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller), with the assistance of the Under Secretary of Defense (Acquisition and Sustainment) and in coordination with the military services, establishes guidance that identifies and defines specific categories of costs for use in developing common measures, such as cost per meal, for assessing DoD's food program costs.

DoD RESPONSE: Concur. The Under Secretary of Defense (Comptroller), with the assistance of the Under Secretary of Defense for Acquisition and Sustainment, will coordinate with the Military Services to identify and document the appropriate categories of costs to be used as common measures to assess the DoD's food program costs. The Department will document an action plan for performance measure implementation including an assessment of the data required for performance measurement and common standards. This effort is expected to be complete by the end of Fiscal Year 2024.

RECOMMENDATION 11: The GAO recommends that the Secretary of Defense should ensure that the Under Secretary of Defense (Comptroller), in consultation with the military services, establishes clear and consistent definitions of key terms for use in reporting budgetary and financial information related to enlisted personnel subsistence. This information could be provided as part of DoD's annual Military Personnel budget justification materials.

**Appendix VII: Comments from the Department
of Defense**

DoD RESPONSE: Concur. The Under Secretary of Defense (Comptroller) will, jointly with Military Service representatives, review the “Basic Allowance for Subsistence” sections of the budget justification materials and provide updated guidance for the Fiscal Year 2024 President’s Budget submissions.

Agency Comment Letter

Text of Appendix VII: Comments from the Department of Defense

Page 1

Ms. Elizabeth Field
Director, Defense Capabilities Management
U.S. Government Accountability Office
441 G Street, NW
Washington DC 20548

Dear Ms. Field:

This is the Department of Defense (DoD) response to the Government Accountability Office (GAO) Draft Report, GAO-22-103949, 'FOOD PROGRAM: DOD Should Formalize Its Process for Revising Food Ingredients and Better Track Dining Facility Use and Costs,' dated February 7, 2022 (GAO Code 103949). Thank you for the opportunity to respond to this report. Our responses to the recommendations included in the report are attached.

My point of contact is Ms. Jan Mulligan, Director of Supply in the Office of the Deputy Assistant Secretary of Defense for Logistics, who may be reached at jan.b.mulligan.civ@mail.mil and (571) 372-5227.

Sincerely,
Steven J. Morani
Principal Deputy Assistant Secretary of Defense
for Sustainment (Logistics)
Acting Assistant Secretary of Defense
for Sustainment

Attachment:

As stated

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GAO DRAFT REPORT DATED FEBRUARY 7, 2022 GAO-22-103949 (GAO CODE 103949)

“FOOD PROGRAM: DOD SHOULD FORMALIZE ITS PROCESS FOR REVISING FOOD INGREDIENTS AND BETTER TRACK DINING FACILITY USE AND COSTS”

DEPARTMENT OF DEFENSE COMMENTS TO THE GAO RECOMMENDATIONS

RECOMMENDATION 1: The GAO recommends that the Secretary of Defense should ensure that the Defense Logistics Agency or other DoD entity, such as the forthcoming Defense Feeding and Nutrition Board, coordinates with key stakeholders within DoD, at other federal agencies,

and within industry as it develops DoD’s formal process for revising food ingredients.

DoD RESPONSE: Partially concur. As written, this recommendation suggests that industry has an equal coordinating relationship with the DoD organizations and other Federal agencies in the DoD’s formal food ingredient revision process. The DoD concurs with this recommendation subject to the following suggested change:

“...the Secretary of Defense should ensure that the Defense Logistics Agency or other DoD entity, such as the forthcoming Defense Feeding and Nutrition Board, coordinates with key stakeholders within DoD and at other federal agencies as well as consulting with industry as it develops DoD’s formal process for revising food ingredients.”

Additionally, the name of the forthcoming board may not be “Defense Feeding and Nutrition Board,” it could be a similar board structure with a different name.

RECOMMENDATION 2: The GAO recommends that the Secretary of Defense should ensure the Defense Logistics Agency or other DoD entity, such as the forthcoming Defense Feeding and Nutrition Board, finalizes its formal process for revising food ingredients that includes estimated timeframes for steps in the process and identifies specific key stakeholders from other federal agencies and industry.

DoD RESPONSE: Concur. However, the name of the forthcoming board may not be “Defense Feeding and Nutrition Board,” it could be a similar board structure with a different name.

RECOMMENDATION 3: The GAO recommends that the Secretary of the Army should ensure that food program officials track the extent to which servicemembers with a meal entitlement use their entitlement.

DoD RESPONSE: Concur. The Army will meet this recommendation by requiring food program officials to use the Army Food Management Information System (AFMIS) to report the extent to which Service members with a meal entitlement use their authorization. Although AFMIS has limited capabilities to capture specified data, this can be achieved through upgraded software change packages for integration. This will enable installation-level reporting to capture

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data received when Essential Station Messing (ESM) Soldiers eat in Army dining facilities through leveraging the Common Access Card (CAC) scanning capability. ESM is declared by the installation, base, or station commander responsible for single Government quarters that it is essential to operate the appropriated fund dining facility efficiently and economically, or that it is necessary for the health and safety of enlisted personnel permanently assigned to single quarters, formally known as meal card holder. The Army has tracked Soldier meal entitlement utilization since 2018 to determine diner category through the Meal Entitlement Code aligned to the CAC.

RECOMMENDATION 4: The GAO recommends that the Secretary of the Navy should ensure that food program officials track the extent to which serviemembers with a meal entitlement use their entitlement.

DoD RESPONSE: Concur. Dining facilities on base capture the total number of meals taken by Service members with meal entitlements, but have no means to capture the total number of meals that were available to those Service members to derive a meal entitlement utilization rate without a system to transfer this data from the Defense Finance Accounting Service (DFAS) to the Navy Ashore Galley Program. The Navy will address this recommendation through coordination with DFAS to establish a method to capture the meal entitlement utilization rate. Completion expected by October 1, 2023.

RECOMMENDATION 5: The GAO recommends that the Secretary of the Navy, through the Commandant of the Marines Corps, should ensure that food program officials track the extent to which servicemembers with a meal entitlement use their entitlement.

DoD RESPONSE: Concur. The Marine Corps will address this recommendation by developing a quarterly report to track the extent to which Service members use their meal entitlement. The rate at which a Service member exercises their meal entitlement is tracked in the Marine Corps Total Force Structure to account for meals provided to Marines for pay purposes. The number of Marine meals consumed at Government expense is annotated in the accounting system as the discounted meal rate (DMR). In coordination with stakeholders, the Marine Corps is able to develop a report that compares the total number of Marines receiving DMR to the number of Marines eating in the messing facilities for a given day. Initial actions on this recommendation have started and will be complete by the end of Fiscal Year 2022.

RECOMMENDATION 6: The GAO recommends that the Secretary of the Army should establish a requirement for food program officials to conduct assessments of the effectiveness and efficiency of their installation-wide food programs, including satellite operations, in providing healthy meals to serviemembers with a meal entitlement.

DoD RESPONSE: Concur. The Army concurs with this recommendation and has Food Management Assistance Teams that review current food program operations as required/requested at the installation level to ensure the objectives of the Army Food Program are being achieved. The Joint Culinary Center of Excellence (JCCoE), Food Management Assistance Teams (FMAT) mission is to review current food program operations ensuring compliance. The FMAT visit is an inspection which provides installation food service leaders

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with a Green, Amber, or Red food program status assessment, and outlines specific, actionable details of problem areas as well as successful practices that should be sustained and/or shared.

Staff Assistance Visits (SAV) are specifically geared to provide assistance when requested by installations to address specific areas to ensure the Food Program operates within regulatory guidance. SAV teams provide in-depth training on all facets of food service to include administration, inventory management, Army menu standards, contracting and surveillance, and as needed. The Army's installation community coalition process, known as the Commander's Ready and Resilient Council (CR2C), helps installations identify opportunities to improve their food environment through a community-driven public health planning process per Army

Regulation 600-63, Army Health Promotion. Currently, there are 25 Army installations poised and ready to collaborate with the CR2C.

The Army Food Program utilizes the Army's Commitment to Improving Overall Nutrition (ACTION) Scorecard and the Go For Green®- Army (G4G®-Army) Checklist to evaluate Installation Dining Facilities. These installation/unit level evaluations capture data relevant to the service of healthier items. The Army has developed G4G®-ACTION Menus increasing the ratio of health-performance enhancing foods offered.

RECOMMENDATION 7: The GAO recommends that the Secretary of the Navy should establish a requirement for food program officials to conduct assessments of the effectiveness and efficiency of their installation-wide food programs, including satellite operations and nonappropriated fund dining venues as appropriate, in providing healthy meals to servicemembers with a meal entitlement.

DoD RESPONSE: Concur. The Navy concurs with this recommendation. Standards and accreditation processes already exist or are being implemented for the Navy Ashore Galley Program. All Navy shore dining facilities that fall under the oversight of Commander, Navy Installations Command (CNIC) are reviewed at least annually for compliance with established standards, including: mission readiness, cost effectiveness, and DoD Nutritional Standards as outlined in DoD Instruction 1338.10 Department of Defense Food Service Program (DFSP) and DoD Manual 1338.10, DFSP. Annual assessments for compliance with food service and nutrition standards for non-CNIC Appropriated Fund (APF) dining operations are conducted by the relevant command's respective Type Commander and the Navy Food Management Team servicing the region. Navy Morale, Welfare, and Recreation (MWR) Food and Beverage Non- Appropriated Fund (NAF) operations that provide an alternate location for Service members to receive meals are required to provide menu choices in accordance with the DoD Nutrition Standards. An annual accreditation review was published in Fiscal Year 2022 to ensure these standards are in place, and the accreditation team is being trained. Accreditation process with revised standards will begin in Fiscal Year 2023.

RECOMMENDATION 8: The GAO recommends that the Secretary of the Air Force should establish a requirement for food program officials to conduct assessments of the effectiveness and efficiency of their installation-wide food programs, including satellite operations and nonappropriated fund dining venues as appropriate, in providing healthy meals to servicemembers with a meal entitlement.

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DoD RESPONSE: Concur. The Department of the Air Force is standing up a working group with stakeholders from Headquarters U.S. Air Force Manpower, Personnel and Services (HAF/A1), Secretary of the Air Force Manpower and Reserve Affairs (SAF/MR), Secretary of the Air Force Financial Management and Comptroller (SAF/FM) and the Air Force Installation and Mission Support Center (AFIMSC) to develop an assessment and the accompanying policy to measure the effectiveness and efficiency of Air Force installation-wide food programs, including satellite operations and nonappropriated fund dining venues as appropriate, in providing healthy meals to Service members with a meal entitlement. Estimated Completion Date: April 1, 2023.

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Appendix VIII: GAO Contact and Staff Acknowledgments

GAO Contact

Elizabeth Field, (202) 512-2775 or FieldE1@gao.gov

Staff Acknowledgments

In addition to the contact named above, Gina Hoffman (Assistant Director), Karyn Angulo (Analyst-in-Charge), Pedro Almoguera, Jerome Brown, Juliee Conde-Medina, Pamela Davidson, Martin De Alteriis, Chad Hinsch, Anne Johnson, David Jones, Kelsey Kennedy, Richard Kusman, Mary Jo LaCasse, Leah Nash, Carol Petersen, Clarice Ransom, Paulina Reaves, and Roger Stoltz made key contributions to this report.

Related GAO Products

Chronic Health Conditions: Federal Strategy Needed to Coordinate Diet-Related Efforts. [GAO-21-593](#). Washington, D.C.: August 17, 2021.

Defense Management: Actions Needed to Improve Management of Air Force's Food Transformation Initiative. [GAO-11-676](#). Washington, D.C.: July 26, 2011.

Defense Management: DLA Has Made Progress in Improving Prime Vendor Program, but Has Not Yet Completed All Corrective Actions. [GAO-07-396R](#). Washington, D.C.: February 26, 2007.

Defense Management: Attention Is Needed to Improve Oversight of DLA Prime Vendor Program. [GAO-06-739R](#). Washington, D.C.: June 19, 2006.

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