



DEPARTMENT OF THE NAVY
COMMANDER NAVY INSTALLATIONS COMMAND
716 SICARD STREET SE SUITE 1000
WASHINGTON NAVY YARD DC 20374-5140

CNICINST 4061.5
N9
23 May 19

CNIC INSTRUCTION 4061.5

From: Commander, Navy Installations Command

Subj: MORALE, WELFARE AND RECREATION FOOD AND BEVERAGE EMPLOYEE MEAL PROGRAM

Ref: (a) CNICINST 5300.2
(b) 26 U.S.C. §132
(c) Lea. R. Dopson, and David K. Hayes; "Managerial Accounting for the Hospitality Industry;" 2009; *John Wiley & Sons, Inc*; 2009; pp3.

Encl: (1) Employee Statement of Acknowledgement

1. Purpose. To establish uniform processes, policies and procedures for providing and executing an Employee Meal Program for Morale, Welfare and Recreation (MWR) employees working in food service facilities per reference (a), section (c)(1)(A) of reference (b) and page 217 of reference (c).

2. Background. Employee meals or meal discounts may be offered as a convenience to the employer because they benefit the business entity and are not intended to be a benefit of employment.

3. Scope and Applicability

a. This instruction applies to all Navy Regions and Installations that operate MWR Food and Beverage facilities for Service Members, their families and eligible civilians.

b. Per reference (a), chapter 3, section 310, this program applies to nonappropriated fund MWR employees working within an MWR food service facility to include on-site and administrative support personnel assigned to the facility (e.g., MWR program support employees (i.e., bowling or golf personnel), drivers, janitors, warehouse personnel, managers and supervisors). Participants may only receive a discounted employee meal during their shift at the location to which they are assigned.

4. Responsibilities

a. Commander, Navy Installations Command (CNIC) MWR Food and Beverage Program (N923) is responsible for:

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- (1) Outlining Employee Meal Program policies and procedures.
 - (2) Providing guidance for program execution and promulgating updates as appropriate.
 - (3) Monitoring program execution and ensuring it does not have a negative effect on the MWR Food and Beverage Program's financial integrity and service to patrons.
 - (4) Formulating recommendations for program and process improvement.
 - (5) Monitoring policy compliance.
- b. Region Fleet and Family Readiness Directors (N9) are responsible for:
- (1) Providing operational support and oversight for the Employee Meal Program.
 - (2) Monitoring Installations' program execution.
- c. Installation Morale, Welfare and Recreation Directors (N92), Food and Beverage Managers (N923D), or authorized designee are responsible for:
- (1) Informing eligible employees about the Employee Meal Program to include requirements for participation and policies and procedures.
 - (2) Posting all pertinent information for easy review by employees.
 - (3) Ensuring established procedures and documentation as outlined in enclosure (1) and the Employee Meal Register are followed.
 - (4) Determining the ability to utilize the Employee Meal Program. In the event the employee meal discount is rendered impractical due to union rules; restrictions based on local or overseas laws, ordinances or agreements; undue expense and negative impact upon revenue generation; or if there is an indication of fraud, waste or abuse by employees; the manager will request a policy waiver from CNIC (N923), via e-mail through their Installation and Region Front Offices per established local and Region guidance.
 - (5) Ensuring the employee meal discount program is not restricted, curtailed or discontinued as a disciplinary tool, except for those instances relating to employee misconduct associated with abuse of the meal discount program itself.
 - (6) Ensuring all employee meals are entered into the Point of Sale (POS) system or cash register at time of purchase by the facility manager or cashier on duty, and a receipt is generated and initialed by the employee and attached to the employee meal record.

(7) Ensuring a designated food and beverage employee will track the Employee Meal Register, either through the POS system or manually on a tracking form and submitted with the Daily Activity Report with a copy retained at the facility for audit purposes.

(8) Ensuring the food and beverage activity or business office will transfer out the cost of the meals from cost of goods to employee meal expense account through mess-requisition or other approved transfer process (i.e., Food Trak) at the end of the month.

(a) For accounting purposes, the employee meal discount will be posted to General Ledger account 303002.

(b) For items ordered off the menu, sale will be posted to 301000 and the discount posted to 303002. Revenue equal to the discount amount (303002) will be moved from 301000 to 569015 (other revenue employee meals) by the MWR business office or CNIC Fleet and Family Support Services (N94). For employee meals leftover from banquets, buffets or family meals, the revenue will be posted directly to 569015. The cost of all employee meals will be transferred by the activity via mess-requisition or other approved transfer process, crediting 401006 employee meal credits and debiting 624000 employee meal expense. This will prevent the employee meal from affecting the cost of goods percentage with no effective change to the bottom line.

d. CNIC (N9G) is responsible for completing periodic audits to ensure compliance with the policies and procedures set forth in this instruction.

e. Eligible Food and Beverage employees are responsible for signing enclosure (1) to document that they have read and understand the policies and procedures of this instruction.

5. Records Management

a. Records created as a result of this instruction, regardless of format or media, must be maintained and dispositioned for the standard subject identification codes (SSIC) 1000 through 13000 series per the records disposition schedules located on the Department of the Navy/Assistant for Administration (DON/AA), Directives and Records Management Division (DRMD) portal page at <https://portal.secnave.navy.mil/orgs/DUSNM/DONAA/DRM/Records-and-Information-Management/Approved%20Record%20Schedules/Forms/AllItems.aspx>.

b. For questions concerning the management of records related to this instruction or the records disposition schedules, contact the local records manager or the DON/AA DRMD program office.

6. Review and Effective Date. Per OPNAVINST 5215.17A, CNIC (N9) will review this instruction annually around the anniversary of its issuance date to ensure applicability, currency, and consistency with Federal, Department of Defense, Secretary of the Navy and Navy policy and statutory authority using OPNAV 5215/40 Review of Instruction. This instruction will be in

effect for ten years, unless revised or cancelled in the interim, and will be reissued by the 10-year anniversary date if it is still required, unless it meets one of the exceptions in OPNAVINST 5215.17A, paragraph 9. Otherwise, if the instruction is no longer required, it will be processed for cancellation as soon as the need for cancellation is known following the guidance in OPNAV Manual 5215.1 of May 2016.

7. Forms or Information Management Control. The Employee Meal Register will be completed using CNIC 4061/1 and submitted to the appropriate POS system. The form can be found on the CNIC Gateway (G2) at <https://g2.cnic.navy.mil/Directives/CNIC%20Forms/Forms/Allitems.aspx>.



M. M. JACKSON

Releasability and distribution:

This instruction is cleared for public release and is available electronically via CNIC Gateway 2.0, <https://g2.cnic.navy.mil/CC/Documents/Forms/Directives%20Only.aspx>

EMPLOYEE STATEMENT OF ACKNOWLEDGEMENT

Name: _____

I am Flex/Part Time/Full Time (Circle one).

By signing below, I acknowledge that I have read and understand all elements of this statement of acknowledgement and agree to abide by the established policies and procedures of the Employee Meal Program. I understand failure to comply may result in disciplinary action or loss of authorization to participate in the Employee Meal Program. If at any time, leadership determines that the continuance of this program is no longer practical or feasible, I understand that this program may be discontinued.

- An eligible employee is authorized to purchase one meal at a discounted rate during his or her shift.
- A meal will be discounted by 50 percent and is only permitted at the specific establishment and location at which an employee is assigned.
- The meal must be taken during, immediately before, or immediately after an employee's working hours, as determined by the location manager to be in the best business interest of the establishment, taking into consideration efficiency of the operation, customer traffic, staffing levels and co-worker schedules, and health and productivity of the employee.
- An employee may not give, share or otherwise transfer or donate his or her meal, or any portion thereof, to any other person.
- An employee may not "bank," "save" or "collect" credit for discounted meals that are declined or unconsumed in order to subsequently request an augmented discount for the future.
- The employee meal does not constitute an enforceable employee right or privilege, nor does it represent a vested interest in compensation, emolument or reward. Rather, an employee meal is provided as a convenience to the Food and Beverage Activity, as well as to the establishment and location in order to promote efficiency, productivity, safety and generate greater revenues.
- No employee meals will be taken out of the facility without supervisor approval.
- Employee discounts on alcoholic beverages are **PROHIBITED**.
- An employee will not be allowed to process payment for his or her own meal purchase.
- If leftovers are available from a special function meal (i.e., banquet, buffet), an employee may order a function plate, paying the actual food cost for the plate. Costs will be determined prior to the function by supervisory personnel. Meals will be tracked in the same manner as regularly purchased employee meals.
- If a "Family Meal" option is offered in addition to the facility's a la carte menu, an employee will pay the actual food cost for the plate. Cost will be determined prior to the meal by supervisory personnel. Meals will be tracked in the same manner as regularly purchased employee meals.

Signature: _____

Date: _____