

UNITED STATES MARINE CORPS
Supply School
Marine Corps Combat Service Support Schools
Training Command
PSC 20041
Camp Lejeune, North Carolina 28542-0041

STUDENT OUTLINE

CASH COLLECTION

GSOC 0502

GROUND SUPPLY OFFICER'S COURSE

M03C061

REVISED 20040805

APPROVED BY: _____

DATE: _____

1. LEARNING OBJECTIVES.

a. TERMINAL LEARNING OBJECTIVES.

(1) Given the requirement to collect funds, an appointed authorized custodian, Cash Sales/Request for Checkage for Government Property (NAVMC 6), voucher for reimbursement and/or collections (DD 1131), cash meal payment sheet (NAVMC 10298), accountable records, complete missing gear statement, access to an automated system with appropriate software, and the references, validate the collection and turn in of government funds per the UM 4400-124, MCO P4400-150E and the UM4400-15. (3002.03.13)

b. ENABLING LEARNING OBJECTIVES.

(1) Without the aid of the reference, identify in writing, the major elements of an authorized custodian appointment letter, per UM 4400.124. (3002.03.13a)

(2) Without the aid of the reference, identify from a list of items, the dollar criteria that authorized custodian must have in order to turn funds into the disbursing office, per UM 4400.124. (3002.03.13b)

(3) Without the aid of the references, given a list of items, identify the document used to turn in funds by the authorized custodian to the disbursing office. per UM 4400.124. (3002.03.13c)

(4) Without the aid of references, list in writing, the proper procedures required to conduct a cash sales/request for checkage for lost damaged or destroyed government property. per UM 4400.124. (3002.03.13d)

1. AUTHORIZED CUSTODIAN.

a. **General.** An Authorized Custodian is an individual appointed to collect official funds. This person will not be responsible for any other funds collected such as, MCCS events, hail and farewell gifts and Marine Corps Ball fund-raisers. **Refer to UM 4400-124, page 3-6-9 for information on the duties of the primary and alternate custodians.**

b. **Requirements.** Regardless whether it is the **primary** or **alternate** custodian, the following will be accomplished:

- (1) Ensure each custodian is appointed in writing by the Commanding Officer. The appointment letter will consist of three major elements: Duties, Safeguarding of Funds, and Limitations.
- (2) Endorsement of the appointment letter by each custodian.
- (3) Ensure all documentation for the collection of funds is correct and on file.

(4) Verify that a safe and cash box have been assigned to each appointed custodian for his/her exclusive use. Ensure that the combination to the safe is only known by the respective custodian and changed every six (6) months. The safe will be bolted to the deck or secured in a way that the safe is immovable. A cash box with key must be provided to the Authorized Custodian.

(5) Verify that all funds are turned into a disbursing office. These funds will be turned in weekly if they do not exceed \$500.00. If the funds exceed this amount they will be turned in daily. On the last business day of the month, regardless of the normal turn-in frequency, all funds on hand will be turned into the disbursing officer.

2. **CASH SALES REQUEST FOR CHECKAGE FOR GOVERNMENT PROPERTY.**

a. **General.** One of the requirements of an Authorized Custodian is to verify that supporting documentation for the collection of funds is administratively correct. The Missing Gear Statement is the first step taken to initiate a Cash / Checkage Sale of Government property.

b. **Missing Gear Statement.** When an individual loses, damages, or destroys Government property, a chain reaction results. Local SOP will dictate the procedures, but the following is an example:

(1) The supply office will provide the individual with a missing/damage gear statement.

(2) The individual Marine will complete the statement explaining the circumstances surrounding the loss or damage and his/her desire either to voluntarily or not to voluntarily reimburse the government.

(3) The individual Marine will submit the statement to his/her Company Commander or lowest unit commander, who will endorse the statement with appropriate comments and recommendations.

(4) After the Company Commander has endorsed the statement, it will be returned to the unit Supply Officer for appropriate comments and recommendations.

(5) The CO, after receiving the Supply Officer's comments and recommendations, will endorse the statement and give you disposition instructions for the item/s in question. The Commander may direct that the property be dropped from the supply accountable records, or that the individual reimburse the government (**if the individual voluntarily agrees**) for the value of the item if lost or the value of the repair if damaged. The CO may also impose NJP if warranted.

(6) The individual concerned must be advised of his/her rights concerning the

reimbursement. An impartial Commissioned Officer, not in the Marine's chain of command, must counsel the Marine in writing. **An individual cannot be forced to reimburse the government for lost property**

(7) Once the individual has been properly advised of his/her rights and desires to reimburse the Government, a NAVMC 6 will be prepared.

c. **Format.** Refer to UM 4400-124, page 3-6-47 for an example of the NAVMC 6.

d. **Distribution.** Refer to UM 4400-124, page 3-6-6. The transaction (e.g., cash sales, checkage sale, damaged, or destroyed) will dictate distribution of copies of the NAVMC 6.

(1) Cash Sales. Prepared in triplicate. The original will be retained by the supply office, attached to the cash collection voucher and maintained in the voucher file. The duplicate copy will be given to the purchaser, and the triplicate will be destroyed per local SOP.

(2) Checkage Sale. The original and two copies will be forwarded to the Marine's Commanding Officer. The Commanding Officer will ensure that a unit diary number and date is entered. The Commanding Officer will then authenticate the first endorsement and return the authenticated duplicate to the originator.

e. **Supply Officer.** Procedures should be established for when Marines are checking out of the Battalion that the administrative section (S-1) should not complete the checkout without verifying that the Marine has checked out of supply (**verification stamps**).

3. **VOUCHER FOR DISBURSEMENT AND/OR COLLECTION.**

a. **General.** The Authorized Custodian is responsible for the turn in of funds to disbursing. To accomplish this, the Voucher for Disbursement and/or Collection (DD-1131) must be prepared.

b. **Format.** Refer to UM 4400-15, page 6-9 for an example of the DD-1131.

4. **FILING.**

a. **Appointment letters.** Authorized Custodian appointment letters, along with the endorsements, will be filed in the permanent file of the activity for a period not less than five (5) years after the custodian ceases to serve.

b. **NAVMC 6.** The NAVMC 6 along with the D7Y transaction and all supporting documentation will be filed in the voucher file for a period of five (5) years.

c. **DD-1131.** Records of the collection of funds and deposit of funds with the disbursing officer will be kept for five (5) years.

5. **AUDIT AND VERIFICATION OFFICER.**

a. **General.** As covered previously in the administrative procedures class in Phase I, the Audit and Verification Officer will be appointed in writing by the Commanding Officer. This individual will not be directly associated with the collection of public funds. **Refer to UM 4400-124, page 3-6-61 for an example of the appointment letter.**

b. **Responsibilities.** The Audit and Verification Officer should be familiar with current directives which pertain to the handling, turn in, cash sales/checkage procedures, and the safekeeping of public funds, prior to any audit or verification.

c. **Report.** The Audit and Verification Officer will prepare a report of the results of the surprise audit and verification and submit it to the Commanding Officer. The Authorized Custodian will also receive a copy of the report. These surprise inspections **must be completed at least quarterly and should be unannounced and conducted randomly.**

6. **SUMMARY.** Up to this point we have discussed the Authorized Custodians, Cash Sales/Requests for Checkage for Government Property, Voucher for Disbursement and/or Collection, filing of documentation and the Audit and Verification Officer.

With this information that you have learned, you will be able to go back to your units and properly collect official funds. Those of you with the Instructional Rating Forms please fill them out and place them at the back of the classroom. Everyone else please take a 10-minute break.

REFERENCES: UM 4400-124, MCO P4400-150E, and the UM 4400-15.

NOTES: _____

