



UNITED STATES MARINE CORPS
MARINE CORPS BASE HAWAII
BOX 63002
MCBH KANEOHE BAY, HAWAII 96863-3002

IN REPLY REFER TO:
BaseO 7201.2a
§ 1 OCT 2003

BASE ORDER 7201.2a

From: Commanding General, Marine Corps Base Hawaii
To: Distribution List

Subj: PROCEDURES FOR CUSTODY OF PUBLIC FUNDS

Ref: (a) DoD FMR
(b) MCO P7300.21

Encl: (1) Established Accountable Positions, Marine Corps Base Hawaii

1. Situation. To publish regulations pertaining to the custody and handling of public funds, in compliance with the references.

2. Cancellation. BaseO 7201.2

3. Mission. This order establishes internal controls to be used in conjunction with current Marine Corps orders, controlling agencies directives, and Marine Corps Base Hawaii orders that govern the procedures for custody of public funds. The change funds listed in the enclosure are the only funds authorized by current Marine Corps directives and approved by the commanding general. The amount of each fund designated in the enclosure will be minimum necessary for operations.

4. Execution

a. Positions

(1) Appointment Official. Officers designated as appointing officials are responsible for the following:

(a) The proper appointment of sufficient agents and alternates to ensure the proper handling of public funds within their areas of responsibility.

(b) Providing adequate security for public funds in the custody of agents under their cognizance.

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(c) Ensuring that agents under their cognizance make timely deposits as specified in the agent's Letter of Appointment.

(d) Initiate a letter to the commanding general (Attn: AC/S Comptroller) if the duties, funds handled, or other elements of an accountable position change substantially.

(e) Report to the AC/S, Comptroller, in writing, of instances where the alternate serves as the principal, stating the inclusive dates served.

(f) Revoke Letters of Appointments of agents and/or alternates, as required, or request dis-establishment of positions no longer needed.

(2) Cash Verification Official

(a) The Commanding General has designated the Resource Evaluations and Analysis (RE&A) division in the Comptroller Department to perform this verification.

(b) Maintain permanent files of letters of establishment of positions, appointments and revocations as required.

(c) Inform the commanding general of known violations of regulations in handling of public funds where direct liaison with the concerned cannot effect correction of the discrepancy.

(d) Conduct a periodic review of positions to ensure that the Base allocation is adequate.

(e) Conduct quarterly unannounced audits/inspections.

(3) Collection Agent

(a) An individual who has been designated to perform duties relating to the collection of official funds, including funds held as safekeeping deposits, at a point other than the finance office.

(b) Letters requesting new positions will include specific duties and limitations, effective date, duration of the appointment, and the name of the individual being relieved. Limitations on the position shall be specified in the Letter of Appointment.

(c) The individuals designated are established and approved locally by the commanding general, or by personnel with "By direction" authority, and must perform the collection duties under the general supervision of the appointing officer.

(d) The collection agent will acknowledge acceptance of the position on the original and all copies of the Letter of Appointment and will include the statement "I agree to hold myself accountable to the U.S. for all public funds received."

(e) Letters of Appointment will be maintained in a permanent file at the activity for a period not less than six months after the agent ceases to serve in the position.

(f) The agent shall be required to account for the established balance of the fund at any time either by cash on hand, unscheduled sub-vouchers, unpaid reimbursement vouchers, or interim receipts for cash.

(g) Agents are required to maintain all public funds, without loaning, using, depositing in banks, or exchanging for other funds in their possession.

(h) All public funds collected by the agents or otherwise placed in their possession and custody shall not be commingled.

(i) Agents are required to account for all amounts received by producing evidence of deposit with the Finance Officer, transfer, or other authorized disposition. A statement of Agents Officers Account (DD Form 1081) will be furnished to the Finance Officer by the agent.

(j) Within three weeks after receipt of audits/inspections, the agent will respond with written corrective actions taken or planned corrective actions, on the reported discrepancies and recommended solutions.

(4) Authorized Custodian

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(a) A military member or civilian custodian designated by an authorized agent, in lieu of a collection agent, when estimated amounts to be collected daily, or during periods between deposits with the Finance Officer, is less than \$500.00.

(b) Authorized custodian positions are established entirely by local action. Notice to the Commandant of the Marine Corps is not required. Limitations on the position shall be specified in the Letter of Appointment.

(5) Alternates

(a) Individuals designated to serve only during the absence of the regular agents.

(b) Alternates will be issued Letters of Appointment by officials authorized to appoint agents. Limitations on the position shall be specified in the Letter of Appointment.

(c) The alternate when serving in place of the regular agent, is governed by all regulations applicable to the regular agent.

(d) Funds received by alternates will not be merged with funds of the regular agents. Separate records will be maintained to establish the amount for which each person is responsible.

(d) Upon written authority of the appointing official, a regular agent may advance to an alternate a specified portion of the cash holdings for use only in the absence of the regular agent. In such instances, a Statement of Agent Officers Account (DD Form 1081) will be signed by the alternate, and held by the regular agent as evidence of the advance.

(6) Other Persons Receiving Funds

(a) Individuals performing only the following functions in connection with public funds will not be appointed formally to an agent position as defined above:

(1) Sales personnel in retail outlets and mess cashiers.

(2) Mail room employees and messengers who may handle public funds on occasion in connection with their regular duties.

(3) Personnel receiving public funds exclusively in the form of checks drawn to the treasurer of the United States or to this activity.

(b) When funds are received by individuals other than those formally pointed as agents, it is required that the funds be promptly turned in to the Finance Officer.

5. Administration and Logistics

a. Safekeeping of Public Funds

(1) Every individual entrusted with public funds will be provided with a safe for their exclusive use. The combination will be known only to the individual. The combination will not be communicated or place in the custody of anyone else. The combination will be changed every six months and upon relief.

(2) Field safes shall not be used unless they have been bolted or chained in a place in such a manner that they cannot be removed. A cash box, with key, must be provided to the appointed agent.

(3) Public funds entrusted to an individual will not be merged with any other funds nor will the public funds entrusted to two or more individuals be merged.

b. Transporting of Public Funds

(1) Any individual transporting public funds consisting of coins or currency in the excess of \$1,000 will carry loaded firearms or will be accompanied by an armed guard(s).

(2) Persons under arms in accordance with this paragraph will be familiar with the weapon with which they are armed as provided by current regulations.

c. Records

(1) Agents will maintain records as specifically prescribed in applicable regulations. The records will show, as a minimum, the source dispositions of all funds and the balance on hand.

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(2) Except as provided in current Marine Corps directives, all collections will be delivered to the Finance Office daily or at least weekly if daily delivery is impracticable.

6. Command and Signal

a. Signal. This base Order is effective the date signed.

b. Command. This base Order is applicable to Marine Corps Base, Hawaii.

A handwritten signature in black ink, appearing to read 'R. C. Roten', with a long horizontal flourish extending to the right.

R. C. ROTEN
By direction

DISTRIBUTION: A

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ESTABLISHED ACCOUNTABLE POSITIONS AND AUTHORIZED COLLECTION FUNDS,
MARINE CORPS BASE HAWAII

<u>Accountable Position</u>	<u>Agent Appointed By</u>	<u>Change Fund</u>
Family Housing Collection Fund	Commanding General MCBH Kaneohe Bay	Not Authorized
GCPC Accommodation Check Fund	Commanding General MCBH Kaneohe Bay	Not Authorized
UPH Billeting Change Fund	Commanding General MCBH Kaneohe Bay	\$100.00
G-6 Collection Fund	Commanding General MCBH Kaneohe Bay	Not Authorized
Base Property Collection Fund	Commanding General MCBH Kaneohe Bay	Not Authorized
Environmental Collection Fund	Commanding General MCBH Kaneohe Bay	Not Authorized
Religious Offering Fund	Commanding General MCBH Kaneohe Bay	Not Authorized
Finance Office On Hand Cash	Commanding General MCBH Kaneohe Bay	Not Authorized
Facilities Collection Fund	Commanding General MCBH Kaneohe Bay	Not Authorized
Supply Sale of Meals	Commanding General MCBH Kaneohe Bay	Not Authorized
Postal Change Fund	Commanding General MCBH Kaneohe Bay	Not Authorized
MCCS Library Change Fund	Commanding General MCBH Kaneohe Bay	\$400.00

ENCLOSURE (1)