



**UNITED STATES MARINE CORPS**  
MARINE CORPS COMMUNITY SERVICES  
MARINE AIR GROUND TASK FORCE TRAINING COMMAND  
MARINE CORPS AIR GROUND COMBAT CENTER  
BOX 780180  
TWENTYNINE PALMS, CALIFORNIA 92278-8150

MCCSINST 7010.4  
MCCS

17 APR 2000

MARINE CORPS COMMUNITY SERVICES INSTRUCTION 7010.4

From: Director

To: Distribution List

Subj: PROCEDURE FOR ADMINISTRATION OF OVERAGES AND SHORTAGES OF CASH

Ref: (a) DoD 7000.14-R, Volume 5  
(b) DoD 7000.14-R Volume 13  
(c) MCO R1700.27B

Encl: (1) MCCS Form 461

1. Situation. To provide policy and procedural guidance concerning overages and shortages occurring from the operation of handling cash per references (a) through (c).
2. Cancellation. MWRINST 2102.1C
3. Mission. This instruction provides guidance for all overages and shortages which can possibly be attributed to errors in the operation of handling of cash. It is of the utmost importance that each employee is particularly careful in the handling of cash and that management ensures any problem areas are identified.
4. Execution. Managers will ensure the following procedures are adhered to in the administration of cash overages and shortages.
  - a. Director's Intent and Concept of Operations
    - (1) Director's Intent. This instruction and the enclosure are to provide Division Heads, Managers and Supervisors guidance on handling overages and shortages.
    - (2) Concept of Operations
      - (a) Any overages or shortages totaling \$5.00 or more per employee will be reported utilizing MCCS Form 461, see enclosure.
      - (b) Managers will whenever possible ensure that only one salesclerk had been assigned to a cash register during a shift. Cash registers with two cash drawers may have two salesclerks assigned during a single shift, as long as individual accountability is maintained.
      - (c) Procedures for MCCS Form 461
        1. Submit to Accounting the original MCCS Form 461 or when possible submit the Form 461 with the cash register daily report on the date of the occurrence. Rec Trac users will submit a consolidated report with the Form 461. In all cases managers are held accountable for timeliness of getting statements, signatures and turning in the matching 461's with the consolidated reports as soon as possible after the occurrence.

2. Second copy forward to responsible Division/Branch Head.

(d) Overages/Shortages Guidelines

1. Manager's will indicate on the MCCS Form 461 whether the occurrence is the first, second, etc., time the particular cashier has experienced overages or shortages. The following steps will be taken:

a. First occurrence. The employee will receive a verbal counseling.

b. Second occurrence. The employee will receive a letter of caution/warning and will be required to attend refresher training on the proper handling of cash.

c. Third occurrence. Upon receipt of a third discrepancy, the employee at the discretion of the Division Head, Manager or Supervisor the employee may be reassigned or terminated. In extreme cases this will be at the discretion of the MCCS Director.

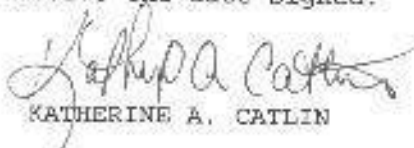
(e) The period for actions as described above will be six month from the date of the first discrepancy. When a discrepancy reaches a six month period, it shall be removed from the records and the next oldest one will be considered the first discrepancy.

5. Administration and Logistics. Distribution Statement A Instruction issued by the Director are published electronically. This instruction can be viewed at <http://www.mccs29palms.com>.

6. Command and Signal

a. Command. This Instruction is applicable to Divisions, Branches and Departments within Marine Corps Community Services.

b. Signal. This Instruction is effective the date signed.

  
KATHERINE A. CATLIN

Distribution: A

NOTE: This form is printed on Carbon-less paper. No carbon required.

DATE \_\_\_\_\_

From: \_\_\_\_\_  
To: \_\_\_\_\_ Branch Head  
Via: (1) Supervisor  
(2) Manager

Subj: CASH REGISTER DISCREPANCY OF \$ \_\_\_\_\_ IN DEPT. \_\_\_\_\_

1. The following report on the subject register shortage/overage is submitted:

\_\_\_\_\_  
Signature Title

**FIRST ENDORSEMENT**

From: Supervisor  
To: Manager  
1. Comments:

\_\_\_\_\_  
Supervisor's Signature

**SECOND ENDORSEMENT**

From: Manager  
To: \_\_\_\_\_ Branch Head  
1. Comments:

\_\_\_\_\_  
Manager's Signature

\_\_\_\_\_  
Store