

DEPARTMENT OF THE ARMY  
PORTLAND DISTRICT, CORPS OF ENGINEERS  
P.O. Box 2946  
Portland, Oregon 97208

NPPDC-F  
Regulation  
No. 37-2-2

20 May 1977

Financial Administration  
COLLECTION OF MONEYS AND TRADING STAMPS

1. Purpose. This regulation provides guidance and procedures for the disposition of moneys and trading stamps collected in connection with the transaction of Government business.

2. References.

- a. AR 37-103, Chapter 5.
- b. AR 37-103-1, Section II, para. 15b.
- c. ER 1130-2-404, para. 9.
- d. ER 37-2-10, Chapters 4-6 and 9-6.1

3. Applicability. This regulation is applicable to “Authorized Collectors”, “Assistant to Finance and Accounting Officer”, and “Recreation Fee Cashiers” whose official duties require them to receive collections on behalf of the Government for transmittal to the Portland District Finance and Accounting Officer (Disbursing Officer).

4. General.

a. Authorized collectors, Assistants to Finance and Accounting Officer” are not synonymous. Authorized collectors are those individuals (not mail clerks) whose official duties require them to receive collections on behalf of the Government for transmittal to the Finance and Accounting Officer (Disbursing Officer). The Assistant to Finance and Accounting Officer is an Assistant to the Finance and Accounting Officer responsible for handling collections for the latter, including collections turned in by authorized collectors and Recreational Fee Cashiers.

c. The term “Recreational Fee Cashier” is used to denote employees designated to receive moneys collected by Rangers and contract gate attendants at all Corps operated recreational areas, and who are responsible for the proper disposition of moneys so received.

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\*This regulation supersedes PDR 37-2-2, 6 August 1976.

d. Cash Collection Voucher DD Form 1131 will be prepared in triplicate for recording all types of collections except cash collections on District Floating Plant (See PDR 1125-2-8) and moneys received through the mails in the District Office. The forms will be numbered consecutively in the Receiving Office Collection Voucher Number Block. The number will be prefixed by the correspondence control symbol of the office (or other such identification used on procurement requisitions, etc.). Cash collected and other remittances received will be entered on the form immediately. Collections will be forwarded to the Assistant to the Finance and Accounting Officer as prescribed in paragraphs 8b and 9a below.

e. Return of Remittances - Collections received by an authorized collector will not be returned to the remitter. (For collections on Bid Deposits see paragraph 8c) If it is necessary to return a payment for any reason, this will be done by the Finance and Accounting Officer (Disbursing Officer).

f. Display of Signs - Where cash sales are made, an appropriate sign will be displayed stating where such sales can be effected and instructing purchasers to secure a cash receipt for all purchases.

5. Form of Collections. Collections may be made in cash, money order, check or other negotiable sight instrument. Collections other than cash should be drawn to the Treasurer of the United States. Postage stamps, foreign currency and foreign checks (including Canadian) will not be accepted. Only U.S. currency and checks payable to a U.S. Bank are authorized.

6. Safeguarding Collections. A collector is at all times personally responsible for the safety of the amounts collected until the collections are forwarded to the Assistant to the Finance and Accounting Officer. All necessary precautions to protect against loss by embezzlement, theft, fire and similar hazards will be taken. Authorized collectors and fee cashiers will be provided a combination 3- tumbler lock, fire resistant safe to store public funds. File cabinets equipped with 3-way dial combination locks or steel lock bars are not considered adequate. The combination of the safes will be possessed only by the cashier or collector except a copy of the combination will be placed in an envelope (with a completed DA Form 727 attached) and sent with a transmittal form directly to the district Finance and Accounting Officer. The combinations must be changed at least every 6 months and at such other times as circumstances warrant.

7. Prenumbered Receipts. Petty cash collections will be receipted for on prenumbered receipts issued to collectors. The original will be surrendered to the payer and the copy retained in the receipt book by the collector. Books of prenumbered receipts are available in the Finance and Accounting Branch. Receipts will not be altered. In the case of error, the original and duplicate will be marked "spoiled" and the next number used. Recreation Fee Cashiers will be required to sign a receipt for User Permits (ENG For 4457, by serial number) and for change funds in their custody.

8. Moneys Received and Collections Made in the District Office by Authorized Collectors.

a. Through the mails.

(1) All envelopes containing moneys transmitted through the mails, including mail from field offices (except bids, paychecks, and mail from Recreation Fee Cashiers marked "Do not open in mail and records"), will be opened by the District mail room clerk, or other designated employees authorized to receive and open mail. The moneys will be recorded on ENG Form 3313, "Remittance Register". This register will be prepared in triplicate after each regular postal delivery. It will list the source of the money, check number, amount and disposition.

(2) The original and one copy of the remittance register, along with the collection(s) and all documents which accompanied the collection, will be hand-carried by the authorized mail room employee to the Assistant to the Finance and Accounting Officer. The other copy will be given to the Chief, Civil Works Section for use in verifying that the remittances are properly applied to their intended use.

(3) The Assistant to the Finance and Accounting Officer will receipt the copy of Remittance Register and the copy of any DD Forms 1131 and return them to their respective originators.

b. Map sales and other collections made in the District Office. Provided adequate safe keeping facilities are available, cash collections will be hand-carried by the authorized collector to the Assistant to the Finance and Accounting Officer not less frequently than once a week, and at any time and amount collected but not transmitted, totals \$25.00 or more, the original and one copy of DD Form 1131 will accompany the collections. If adequate safeguards are not available, collections will be hand-carried daily to the Assistant to the Finance and Accounting Officer. Duplicate copies of prenumbered receipts will be retained in the receipt book by the collector. After verifying the amounts collected, the Assistant to the Finance and Accounting Officer will retain the original and receipt for the collection on a duplicate copy of DD Form 1131 and return it to the collector. The receipted copy will be retained by the collector for audit purposes.

c. Bid Deposits. Contracting officers may require bidders to furnish security to insure execution of proposed contracts. The bidder, at his option, may among other things furnish a certified check in lieu of bid bond. The Government may make such disposition of the check as will accomplish the purpose for which submitted and such checks may be held uncollected at the bidder's risk. Checks of unsuccessful bidders will be returned as soon as practicable after the bid opening. At the time bids are opened, an authorized collector will be present and will schedule the bid deposits on ENG Form 3313, Remittance Register in quadruplicate. Such collector will normally take over custody of the checks received and give the Contracting Officer a copy of the

Remittance Register as his receipt. All such checks received may be held by the authorized collector undeposited for a period not to exceed 48 hours. At the expiration of 48 hours after opening the bids, all moneys not returned to the unsuccessful bidders will be transmitted to the disbursing office. It is the intent that the authorized collector present at the bid opening will be representing the Contracting Officer rather than the Disbursing Officer. In this capacity the authorized collector will either return checks to unsuccessful bidders within 48 hours after the bid opening or transmit the checks to the Finance and Accounting Officer, as directed by the Contracting Officer. No entries in the Cash Receipts and Deposits Register will be made until after expiration of 48 hours when the checks which have not been returned to unsuccessful bidders are turned over to the Assistant to Finance and Accounting Officer for deposit. The collector will furnish the Finance and Accounting Officer the original and copy of Remittance Register accompanied by signed receipts or copies of letters of transmittal accounting for the return of checks to unsuccessful bidders. The copy of the register will be receipted and returned to the collector. One copy of the register will be furnished to the accounting element (Civil Works Section) directly by the collector.

9. Collections Made in Field Offices by Authorized Collectors.

a. Cash collected at field offices will be promptly scheduled on DD Form 1131 "Cash Collection Voucher" in triplicate. Provided adequate safekeeping facilities are available, collections will be transmitted by registered mail by the authorized collector to the Assistant to the Finance and Accounting Officer not less frequently than once a week, and at any time the amount collected but not transmitted totals \$25.00 or more. The original of DD Form 1131 will be sent to the District Office along with the collection. The first copy will be sent to the above by regular mail. The second copy of DD Form 1131 will be retained by the remitter pending return of a receipted copy, after which the unreceipted copy will be destroyed. Collections will always be transmitted under separate cover. Under no circumstances will they be commingled with correspondence, reports, etc.

b. Upon receipt of mail remittance at the District Office the mail clerk, or other designated employee authorized to receive and open mail, will include them on ENG Form 3313, "Remittance Register", prepared in triplicate. The original and one copy, along with the collection and all documents which accompanied the remittances, will be hand carried to the Assistant to the Finance and Accounting Officer. The other copy of ENG Form 3313 will be given to the district accounting element (Civil Works Accounting Section) for use in verifying that the remittances are properly applied to their intended use.

10. Cash Collections Made Aboard Floating Plant. Instructions set forth in PDR 1125-2-8, paragraph 6 apply to collections made aboard floating plant.

11. Collections of Recreation Use Fees.

a. The following procedures will be followed by Recreation Fee Cashiers (RFC) designated to receive moneys collected at all Portland District operated recreational areas, and who are responsible for the proper disposition of moneys so received. Designations of RFC will be in writing similar to the method used for appointing imprest fund cashiers.

b. The RFC's are required to sign a receipt for User Permits (ENG Form 4457, by serial number) and change funds placed in their custody. Each recreational area has been provided a 3-tumbler safe. All collections, including checks, money orders, and cash, will be held in the safes, until transmitted to the Assistant to the Finance and Accounting Officer.

Change funds not exceeding \$50 will be provided by the Finance and Accounting Officer to RFC's upon written request from the official in charge of the activity. Advances and turn ins of change funds will be documented on DD Form 1081 and will be handled as separate accounting transactions. Change funds will always be turned in when RFC's having custody of funds are replaced for any reason, or when parks, such as Pine Meadows, are closed during off seasons. Coins or currency will not be submitted. RFC's will purchase a money order payable to the "Treasurer of the United States" for remission by registered mail to the Finance and Accounting Officer. The cost of the money order will be reimbursed by the Project's Imprest Fund.

c. Collections - All collections will be scheduled promptly on ENG Form 3313, "Remittance Register".

The following items of the Remittance Register will be completed:

Date Prepared - (Self Explanatory)

Control Number - P: Plymouth, PM Pine Meadows; B: Boardman, and the number of the register. P-10 would be the 10th register submitted by Plymouth Recreation area.

Preparing Elements - Applicable Recreation Area

Received From Include User Permit Serial Number and personal check number. Do not exclude voided permits. If submitting collections from coin-operated showers, show as a single entry on the Remittance Register.

Type of Remittance - Check applicable type of remittance .

Amount - Enter the exact amount of cash or check received. Total column before submitting.

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d. Submitting Collections and Remittance Registers.

(1) Collections received and remittance registers will be transmitted to the Assistant to the Finance and Accounting Officer as specified below.

(a) Peak Season - (Memorial Day, thru Labor Day) transmitted daily. The transmittal on Friday should be accomplished as late in the day as possible in order to keep the collections held over the weekend as small as possible.

(b) Off Season - Transmitted at least once a week, or each day the total amount collected but not turned in exceeds \$100.00.

(2) Coins or currency will not be submitted with the Remittance Register. RFC will purchase a money order for all cash collected. The cost of the money order will be reimbursed by the Project's Imprest Fund.

(3) Personal checks collected will not be cashed by the RFC but will be submitted with the Remittance Register.

(a) All personal checks will be listed by the individual check number. Use the bank number (Example: 96-362 ) only when the check does not have a check number.

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The amount of the check will also be listed.

(b) When personal checks are accepted for payment, the individual's current address and motor vehicle driver's license number will be noted on the back of the check. Where the individual's current address is printed on the front of the check, the RFC should note on the back of the check, "Same address as on the Front of Check".

(c) The individual filling out the check will be instructed to make the check payable to "Treasured of the United States".

(d) Foreign currency and checks (including Canadian) will not be accepted by the RFC. Only U.S. currency and checks payable to a U.S. bank are authorized.

(4) The completed Remittance Register will be prepared in an original plus three copies.

(a) After a money order has been obtained for the cash collected, the money order, personal checks, original plus the first copy of the Remittance Register, and the fiscal copy of the User Permit will be mailed in the jiffy envelopes provided, to: Assistant to the Finance and Accounting Officer, USAED, Portland - P.O. Box 2946, Portland, Oregon 97208. The remittance will be sent by "registered mail". The envelope

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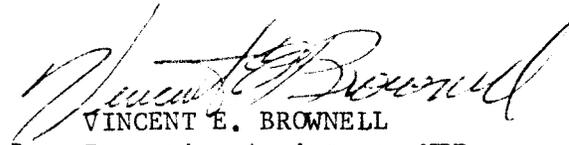
will be marked "Not to be Opened by Mail and Records". The value to be declared when sending registered mail will be the total amount of the remittance.

b. The second copy of the Remittance Register will be retained by the RFC until the receipted first copy is returned by the Assistant Finance & Accounting Officer. The second copy will then be destroyed.

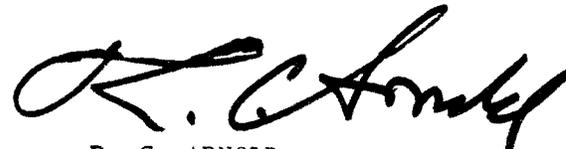
c. The third copy will be sent by the RFC directly to:  
USAED, Portland, Attn: NPPDC-F-CW, P. O. Box 2946, Portland, Oregon 97208.

12. Trading Stamps. Trading stamps offered during the procurement and receipt of Government supplies and services will be accepted and become the property of the Government. Such stamps will be attached to service station delivery tickets, SF 1165, SF 44, etc., when forwarded to the District Office. Custodianship of such stamps will be the travel clerk, Office of Administrative Services, who will turn the stamps over to the  
\* Action Committee for Employees (ACE).

FOR THE DISTRICT ENGINEER:

  
VINCENT E. BROWNELL  
Executive Assistant, NPP

FOR THE DIVISION ENGINEER:

  
R. C. ARNOLD  
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DISTRIBUTION:  
NPP-B  
NPD-All Supervisors