



REPLY TO  
ATTENTION OF:

**DEPARTMENT OF THE ARMY**  
WILMINGTON DISTRICT, CORPS OF ENGINEERS  
69 DARLINGTON AVENUE  
WILMINGTON, NORTH CAROLINA 28403-1343

CESAW-DE

12 March 2012

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Commander's Policy Memorandum No. 35 - Wilmington District Contribution Plan

1. Authority:

- a. PL 102-580, 1992, Sec. 203 ( 33 USC 2325) Voluntary contributions for environmental and recreation projects
- b. PL102-580, 1992, Sec. 225 (33 USC 2328) Challenge partnership (cost-sharing) program for management of recreation facilities
- c. PL 98-63, 1983 - (33 USC 569C) Services of volunteers

2. Policy:

- a. ER 1130-2-500, 27 Dec 1996, Project Operations - Partners and Support, Ch. 9-12
- b. EP 1130-2-500, 27 Dec 1996, Project Operations - Partners and Support, Ch. 9-12
- c. USACE Contributions, Fundraising, and Recognition Reference Guide (CFRG) , Oct 2008
- d. ER 37-2-10, 1Apr1969, Accounting and Reporting Civil Works Activities, Ch. 4

3. Purpose: The District Contributions Plan provides guidance for acceptance of contributions within the Wilmington District. By implementation of this policy the Commander delegates the responsibility for certain contributions program activities in the Wilmington District to the Operations Division Chief, Lakes Branch Chief, Operations Project Managers (OPM), and the District Contributions Coordinator as detailed below.

4. Roles and Responsibilities:

a. District Commander:

- (1) Administer the contributions program within the Wilmington District.
- (2) Review, approve/deny, or elevate as appropriate contributions valued at greater than \$200,000 and less than \$1,000,000 (in one or multiple installments from the same donor).

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(3) Sign challenge partnership agreements with a total cost (includes Corps and partner/s) greater than \$200,000.

(4) Sign cooperative agreements and district level partnership MOU/MOA's.

(5) Delegate responsibilities of the contributions program at his/her discretion and assign coordination of these duties to a district coordinator within the Civil Works operations element.

b. Operations Division Chief:

(1) Periodically review Project Contributions Plans (PCP) and the contributions program to ensure compliance with applicable policies and procedures.

(2) Review, approve/deny, or elevate as appropriate contributions valued from \$25,000 to \$200,000.

(3) Sign challenge partnership agreements with a total cost of \$25,000 to \$200,000.

(4) Sign partnership MOU/MOA's, after district level review.

c. Lakes Branch Chief:

(1) Review PCPs annually and prepare Operations Division PCP.

(2) Review all elevated contributions proposals, partnership documents, and grant applications prior to forwarding to the Operations Division Chief.

d. Operations Project Manager:

(1) Prepare and update the PCPs annually or as needed.

(2) Ensure that work carried out with contributions is in compliance with all applicable laws and regulations.

(3) Review, approve/deny, or elevate as appropriate contributions valued less than \$25,000.

(4) Sign challenge partnership agreements with a total cost of less than \$25,000.

(5) Sign project level partnership MOU/MOA's, after district level review

(6) Prepare and submit grant funding applications, with appropriate district level review.

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- (7) Ensure data is entered into the OMBIL system as required
- (8) Maintain records of contributions accepted/denied.
- (9) Draft and maintain a donor recognition plan as necessary (see 8. below)

e. District Contributions Coordinator:

- (1) Review all proposed contributions, partnership documents, and grant applications.
- (2) Review PCPs annually or as requested.
- (3) Provide up to date program guidance and procedures
- (4) Coordinate with Office of Counsel, Resource Management, and Programs Management as appropriate to ensure efficient acceptance, expenditure, and accounting of contributions.
- (5) Address inquiries regarding the contributions program
- (6) Keep district and project staff informed of partnering opportunities
- (7) Work with potential donors, as requested, to identify partnering opportunities

5. Project Contributions Plan:

- a. Each operations project will maintain a PCP as part of the project's Operations Management Plan (OMP). The PCP will identify programs and activities that may be accomplished with contributions (example - Appendix A).
- b. The Operations Division will maintain a PCP for programs and activities involving multiple operations projects and district level programs.
- c. Only projects and programs that will not cause a significant net increase in operations and maintenance costs shall be considered for approval.
- d. If requested, information on activities listed on the PCP may be provided to potential donors.
- e. The PCP will be reviewed and updated at least annually. New items may be added at any time. Activities suggested by potential donors may be added to the PCP.

6. Evaluation of Proposed Contributions:

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- a. Evaluation of contributors will occur prior to receiving a contribution.
- b. Proposed contributors will be evaluated against criteria in Section 5 of the CFRG.
- c. Potential partners in a partnership agreement (challenge partnership agreement, cooperative agreement, memorandum of agreement, or memorandum of understanding) will be evaluated prior to the agreement being signed.
- d. Organizations proposing to raise funds on behalf of the Corps will be evaluated based on Section 6 of the CFRG.
- e. The OPM will document the results of the evaluation in a memorandum for the record (MFR). For high profile or potentially controversial contributions and any contributions valued at \$25,000 or more the memorandum will be routed for concurrence by the Chief of Operations and other District elements as appropriate or required (examples - Appendix B & C). The memorandum will be kept on file at the project office receiving the contribution. Denial of a contribution will be documented at the discretion of the official making the denial.
- f. Operations projects may apply for and accept funding from competitively awarded grants from foundations and for grants or similar assistance from non-federal governmental entities, and federal government entities where allowed in that particular program's authorization. The Corps cannot accept reimbursable grants; entering into an agreement that obligates the Corps to expend funds in advance of the funds being donated may violate the Anti-Deficiency Act. In other words, the Corps cannot spend money it does not have.
- g. Single contributions or a series of planned contributions by the same donor, valued at \$1,000,000 or more and contributions that raise significant concerns based on the criteria identified Section 5.1 of the CFRG must be submitted through the MSC to the HQ NRM CoP Office for coordination before subsequent referral to the Director of Civil Works for approval.

#### 7. Receiving and Accounting for Contributions:

- a. Revenue collected from contributors will be deposited into account 96x8862 of the U.S. Treasury according to the requirements outlined in ER 37-2-10, Chapter 4. All funds will be accounted for and disbursed under the same standards of accountability as appropriated funds.
- b. The OPM will coordinate with Resource Management Office (RMO) prior to the receiving a contribution to ensure processes are in place to meet asset and property accounting requirements.
- c. Direct contributions of funds should in most cases be received via a check made payable to USAED- FAO Wilmington. If a cash contribution is received protocols for receipt of cash will be followed.

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d. Contribution Boxes: Contribution boxes may be set out in visitor centers and other appropriate locations. Contributions boxes may be operated by a cooperating association under terms of a cooperative agreement or directly by the Corps. If boxes are operated by the Corps protocols for receipt of cash will be followed. If operated by a cooperating association funds must be accounted for by the association and utilized under the terms of the agreement.

e. The OPM will forward the contributed funds to the district RMO with a cover memorandum (example - Appendix D).

f. The RMO will send funds to the Millington USACE Finance Center and notify the OPM and project Budget Analyst when the funds are available.

g. Contributions accepted for a specific activity will be placed in a CEFMS project/funded work item set up for that purpose.

h. All non-monetary contributions that result in the creation or addition to a real property item must be recorded, accounted for, and managed in the same way as other Corps property. The value of non-monetary contributions provided as part of the construction or acquisition of an asset will be accumulated by the project staff and the description, amount and supporting documentation will be reported to RM for inclusion in the cost of the asset. Prior coordination with Logistics Management should occur before contributed personal property is accepted. For capitalization purposes, the value of the donated materials and equipment should be determined using the fair market value of comparable items. See appendix E for fair market value determination guidance.

i. Data on contributions will be entered by project staff into the OMBIL system at least annually.

j. Volunteer services will be accounted for by project staff as required by volunteer regulations and recorded in the OMBIL system at least annually.

#### 8. District Donor Recognition Plan:

a. Donor recognition is a vital part of a contributions program. Recognition must be commensurate with the level of the donation, while taking into account the expectations of individual donor. This plan provides a common minimum standard for Wilmington District operations projects.

b. Donors will be recognized according to guidance and examples in Section 7 of the CFRG.

c. Recognition will be coordinated with appropriate district elements prior to accepting a contribution, and noted in the contribution evaluation MFR.

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d. All direct contributions will be acknowledged with a letter of appreciation from the District Commander or their designated representative. The letter will include date of acceptance of the contribution, the dollar amount of funds (checks/cash) accepted, a description of services, materials, supplies, equipment, etc. accepted. The letter should not place a value on contributions other than the dollar amount of funds accepted.

e. Operations projects may develop a recognition plan as part of a specific partnership agreement. The project specific recognition plan should be submitted along with the agreement for District review/approval.

f. Projects with partners involved in fundraising efforts that include recognition such as donor walls must develop a recognition plan for these activities. Individual plans will be coordinated with the Office of Counsel and approved by the Operations Division Chief.

g. Partner donor recognition plans should complement the District/Project plan. OPM's should review and approve partner donor recognition plans to ensure consistency, including District review as appropriate.

9. The point of contact is Michael Hosey, Conservation Specialist, (919) 542-4501.



STEVEN A. BAKER  
Colonel, EN  
Commanding

APPENDIX A:

Example - Project Contributions Plan

Beautiful Dam and Reservoir – Project Contributions Plan

Date Updated: October 1, 2011

Activities and programs that may be accomplished with contributions:

<b>Activity/Program Description</b>	<b>Materials/Supplies/Services/Equipment</b>
Grassland habitat creation – establish 20 acres of early successional native warm season grass and wildflower for benefit of game and non-game wildlife	Total: 25,000 - Grass seed – 10,000 - Fertilizer – 2,000 - Equipment –10,000 - Herbicide – 3,000
Water Safety – Life Jacket Loaner Program – replenish supply of loaner life jackets	Average 5 dollars per life jacket
Interpretive Trail Signs – continue installation of interpretive signs at points of interest on shared use trail	Average \$150 per sign
Summer educational intern – hire summer intern from local community to assist with environmental education	Intern Salary - \$6000 Intern Housing - \$3000
Junior Ranger Camp – opportunity for provides local children ages 10 to 13, 15 to 20 participants per session	Fishing gear Art supplies –glue, paint, poster paper Snacks
Trail Maintenance – dam area hiking trail for access to bank fishing and wildlife observation	Mulch – 18 cubic yards – \$300 6x6 timbers – 8 - \$200 Bridge materials ( two 12 ft bridges) \$800

APPENDIX B

Example -Contribution Evaluation MFR – value \$2500 to \$99,999

CESAW-OP-LB

1 October 2010

MEMORANDUM FOR THE RECORD

SUBJECT: \$20,000 contribution from Trail Helpers to the Beautiful Lake Trail project

1. Donor: Trail Helpers - 501, 3c. non-profit
2. Purpose: Part of a challenge partnership agreement to construct a portion of the Beautiful Lake Trail
3. Contribution: \$20,000 total value: \$10,000 materials and supplies, \$5000 design services, and \$5000 new equipment (ditch witch blade).
4. This project is in the Beautiful Lake Operational Management Plan (OMP) and will not significantly increase operations and maintenance cost.
5. A thorough Internet search of available public information indicates that the donor does not have a public history of violations, criminal or civil in nature and has no known involvement in litigation or other current disputes with the Corps.
6. This donation is consistent with Corps' program and policy goals. The donation consists of goods or services needed by the Corps. Acceptance would not likely result in public controversy.
7. The donor will receive a letter of appreciation and will be recognized along with other donors in a press release from the Corps and in a ceremony at the opening of the new facility.
8. The point of contact is the undersigned at (910) 251-XXXX.

(Insert Name)  
Operations Project Manager

CC:  
CESAW-OP-L  
CESAW –OP-M – (project budget analyst)  
CESAW-OP- L – (contributions coordinator)  
CESAW-RM



## APPENDIX C

### Example - Contribution Evaluation MFR – contributions of \$ 100,000 or more

CESAW-OP-LB

1 October 2010

MEMORANDUM THRU

CESAW-OP- L-(contributions coordinator)  
CESAW-OC  
CESAW-OP-L  
CESAW-OP  
CESAW-CDR (include Commander if greater than \$200,000)

FOR THE RECORD

SUBJECT: \$150,000 contribution from the Good Partner Foundation to Beautiful Lake

1. Memorandum routed for concurrence in acceptance of a contribution from the Good Partner Foundation, a local non-profit, which has offered to contribute \$150,000 in funds to the Beautiful Lake project as part of a challenge partnership agreement.
2. The contributed funds will be combined with Beautiful Lake project funds to pay for a government contract for the installation of a picnic shelter, comfort station, and a floating courtesy dock at the Back Water Boat Ramp.
3. This project is in the Operational Management Plan (OMP) and will not significantly increase operations and maintenance cost.
4. The donor has been evaluated in coordination with the Office of Counsel. The donor is not involved in litigation or other disputes with the Corps; is not currently engaged in or seeking a business relationship with the Corps; has not been debarred or suspended from contracting with the federal government; does not have a recent public history of violations either criminal or civil in nature; and is not regulated by or seeking a permit from the Corps. The donation is consistent with Corps program and policy goals and consists of goods or services needed by the Corps. Acceptance would not likely result in public controversy
5. A donor recognition plan (enclosed) has been prepared in coordination with the Office of Counsel to ensure that recognition of this contribution will avoid any suggestion of commercialization and will not be used by the donor to state or imply Corps endorsement of the donor or the donor's product, service, or enterprise.
6. The point of contact is the undersigned at (910) 251-XXXX.

Encl

(INSERT NAME)  
Operations Project Manager

CC:  
CESAW-OP-M – (project budget analyst)  
CESAW-RM

APPENDIX D

Example - Contributions Transmittal Memorandum

CESAW-OP-LB

1 October 2010

MEMORANDUM FOR B. Thomas Line, Accounting Officer, Finance and Accounting Branch,  
Wilmington District

SUBJECT: Contribution received from A Good Partner Foundation

1. A Good Partner Foundation has contributed the enclosed check #1234 in the amount of \$10,000 to the Beautiful Lake project.
2. These funds will be used for the purchase of life jackets for the life jacket loaner water safety program.
3. Funds will be placed in the life jacket loaner funded work items (ADC123).
4. Thank you for your assistance in this matter.
5. The point of contact is the undersigned at (910) 251-XXXX.

Encl

(INSERT NAME)  
Operations Project Manager

CC:

CESAW-OP-L

CESAW -OP- M – (project budget analyst)

CESAW-OP- L (contributions coordinator)

## APPENDIX E

### Guidance for Determining Fair Market Value of Non-Monetary Contributions

Fair Value Definition: An estimate of the potential purchase price of a good, service or asset openly traded in an unbiased, free market.

There is an inherent subjectivity in the method and determination of fair value estimates. This guidance is designed to ensure as much consistency and accuracy as possible. The method and level support required for fair value estimates will depend on the complexity, size and scope of the asset as described below. Note: For all levels of complexity a full description, picture and invoices from the donor (where appropriate) should be completed.

1. Simple Assets – Assets that are common, relatively small, and require little or no construction or installation. Examples: Benches, swing sets, grills
  - a. Valuation Methods (No cost engineering valuation required):
    - i. Compare the asset to a similar asset at the project capitalized with federal funding within the last 5 years if possible. Documentation: Similar asset property ID and value at the time of comparison.
    - ii. Obtain a quote or advertisement in the open market for a similar asset (including installation where applicable). Example: Quote from a vendor for the purchase of a swing set. Documentation: Quote or flyer with estimated labor where applicable. Assign value to labor hours as appropriate to calculate estimated installation costs.
    - iii. Use invoice amount provided by donor (including labor) where applicable and reasonable. Example: For a park bench the donors provided an invoice showing they purchased a park bench for \$100 and an engraved name plate for \$50. After researching on the internet these prices appear reasonable. Book the value at \$150 (if within applicable capitalization criteria).
2. Moderately Complex Assets– Assets that are common and/or whose construction requires only basic carpentry, electric or earth moving skills. Examples: Trails or paths, docks, sheds with no more than basic electric hook ups
  - a. Valuation Methods (No cost engineering valuation required):
    - i. Compare the asset to a similar asset on the project capitalized with federal funding within the last 5 years if possible. Documentation: Comparison asset property ID and value at the time of comparison.
    - ii. Use invoice or cost amount provided by donor (including labor) where applicable and reasonable. Example: State of NC constructs a pier and sends a letter stating their cost for construction is \$16,000. A local non-profit donates \$1,600 in gravel and sends the associated invoice. The federally funded OM contractor performs work under a contract mod for

earth moving and gravel installation in the amount of \$8,400. Place asset in service for \$26,000. The total value of the asset includes the donated portion of the asset which will be valued at \$17,600 plus the federally funded work item that captures the cost of the OM contractor work.

- iii. After reviewing information discussed in ii, it may be determined that a cost engineering valuation is required. For example, the amount may be outside of expected ranges or there may be no way to determine reasonableness. If the donated value from ii above falls within the cost engineering range, the donated value will be used; if it is outside of the cost engineering range, the asset cost will be booked based on the cost engineering range.

3. Complex Assets– Building construction or renovation which potentially includes electrical, plumbing, and/or carpentry to an extent where the skill of a professional is required.

A cost engineering valuation is required for this type of donation. Process:

- a. Obtain invoices, labor hours, pictures and all information possible on the size, shape, complexity and specifications of the donated asset. Provide information to cost engineering branch for valuation. Check assumptions and data used for valuation to determine that no confusion or data omission occurred.
- b. Identify any cost incurred by the government that was performed in the creation of this asset so that it can be included in total asset cost.