



**US Army Corps
of Engineers** ®
Detroit District

Contribution and Donor Recognition Plan

April 2018

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I. Introduction

The Corps Contribution Program permits the Corps to accept cash, funds, services, or material contributions from groups and individuals to provide for the operation and management of recreation facilities, as well as the protection and restoration of natural resources, at civil works water resource projects. Whether in the form of cash, funds, materials, or services, contributions result in the sharing of project operational costs or the development of facilities. In this respect, contributions have the potential to enable the Operations Branch to fund some programs and/or projects that, as a result of reprioritization, have been deferred or delayed because of reduced Operations and Maintenance (O&M) funds. Only contributions for work items contained in a Project Master Plan (MPs) or Operational Management Plan (OMPs), are consistent with the Corps mission, and do not result in a significant net increase in O&M costs may be accepted. All contributions offered will be carefully screened and evaluated for their suitability. No project or task will be initiated that is not consistent with the guidance and policy of the Corps Contribution Program.

II. Purpose

The Detroit District's Contribution and Donor Recognition Plan (the "Contribution Plan" or "Plan") is a mechanism to receive cash, funds, materials, or services from outside sources to complete tasks that are described in MPs or OMPs. Contributions can be used to accomplish tasks or projects for the protection, improvement, restoration, rehabilitation, or interpretation of natural resources, environmental features, cultural resources, or recreation areas and facilities at water resource projects.

The purpose of this Plan is to provide a formal document that describes the work to be accomplished with any contributions received.

This plan will also address the following: general procedures and methods for receiving and accounting for monetary contributions; methods for providing recognition to contributors and public acknowledgement of support.

III. Authority

The statute that authorizes the Corps Contribution Program is 33 USC § 2325, titled "Voluntary contributions for environmental and recreation projects". 33 USC § 2325 authorizes the Corps to accept contributions of "cash, funds, materials, and services" in connection with carrying out a water resources project for environmental protection and restoration or a water resources project for recreation."¹ Under 33 USC § 2325 the

¹ Contributions must be received from an outside source without consideration or an exchange of value. Funds, materials, or services received as a result of a competitively awarded grant can be considered a "contribution".

Corps can accept contributions from “persons, including government entities but excluding the project sponsor.”² 33 USC § 569c authorizes the Corps to accept services from volunteers, and guidance for volunteer services and is contained in ER 1130-2-500, Chapter 10. Consequently, the provisions of ER 1130-2-500, Chapter 10 will be followed and used to accept contributions of services under 33 USC § 2325. 33 USC § 2325 does not authorize the Corps to accept construction services or donations of real estate as contributions.³ Funds or other items received as a result of a competitively awarded grant can be considered contributions. 33 USC § 2325 indicates contributions can only be used for environmental protection and restoration, or for recreation, at water resources projects. ER 1130-2-500, Chapter 11 and EP 1130-2-500, Chapter 11 provide additional guidance on the Corps contributions program and are referenced heavily throughout this Contribution Plan. For further information consult these resources, as well as the Contributions, Fundraising and Recognition Reference Guide, available at <https://corpslakes.erdc.dren.mil/employees/contribute/recog.cfm>.

IV. Donors

Acceptable Donors: The Corps may accept contributions from “persons”, which includes individuals, organizations, foundations, governmental entities, corporations and businesses. Contributions may be accepted only for programs and activities contained in an approved MP or OMP. If a federal grant is involved, a letter on agency letterhead is needed stating the money is acceptable to use on Corps property.

Prohibited Donors: Contributions from a project sponsor shall not be accepted. This includes a party with whom the water resource project has been jointly created, or a party to a Project Partnership agreement (PPA).

Contributions from an entity which holds or is seeking a concessions lease or contract, or which would identify the Corps with alcohol or tobacco products, shall be declined.

V. General Responsibilities

No Solicitation of Contributions: Corps employees may not solicit or take any action that gives the appearance that they are soliciting contributions in support of Corps programs or activities. The term “solicit” means any request made to a non-federal entity, group or individual for contributions to be made directly or indirectly to the Corps. However, Corps employees can encourage participation in the contributions program by

² A project sponsor is defined in ER 1130-2-500 as the party with whom the water resource project has been jointly created (i.e. a party to a Project Cooperation Agreement (PCA) or Project Partnership Agreement (PPA)).

³ If a non-federal entity seeks to construct a recreation facility at a Corps water resources project the authority for such construction is 16 USC § 460d, which in part authorizes activities under the Cooperative Associations program and the Handshake Partnership program.

informing potential contributors in a diplomatic manner of the opportunities that are available.⁴ This solicitation prohibition does not prohibit Corps employees from approaching and negotiating with potential partners in the Cooperative Association program or Handshake Partnership program.

No Lobbying: Employees will not engage in lobbying activities.

Ethical Considerations: Corps employees are subject to ethics regulations which prohibit federal employees from giving preferential treatment to any entity or individual. Employees may not use their official title, position, or the authority of their public office to endorse any project, service, or enterprise. Employees are also prohibited from using their public office for private gain. At all times Corps employees' actions must abide by, and not run afoul of, the Department of Defense Joint Ethics Regulation.

Designation: The Detroit District Commander hereby delegates authority to accept contributions with a value of less than \$10,000 to Operations Project Managers. The District Commander retains the sole authority to approve contributions with a value equal to or greater than \$10,000. The Recreation Business Line Manager, under the oversight of the Chief of Operations, shall manage the District Contributions Program. The Recreation Business Line Manager shall also appoint Detroit District staff to positions within the program, such as designating the District Contribution Coordinator.

VI. Contribution Approval

Before receiving a direct contribution (contribution is not received via a contribution box), Operations Project Managers or the District Commander must consider all relevant factors when determining whether to accept a donation, including the value and purposes of the donation, as well as the nature and interests of the donor.

Contributions received via a contribution box must undergo the same analysis after receipt. Contributions which are within current authorities, consistent with the Corps mission, and are for work items contained in an approved MP or OMP may be accepted. Only contributions that will not cause a significant net increase in O&M costs will be considered for approval. Contributions must be declined if they give the appearance of a conflict of interest, have conditions inconsistent with the Corps mission, or appear to compromise the laws, regulations, purposes, integrity, standing, or reputation of the Corps of Engineers. For more information about the approval of contributions, refer to the USACE Contributions, Fundraising, and Recognition Reference Guide (October 2008), available at <https://corpslakes.erdcdren.mil/employees/contribute/recog.cfm>.

⁴ For example, when discussing opportunities with potential partners, Corps employees may mention the contributions program in a diplomatic manner.

Generally, for contributions less than \$2,500, the level of review required to accept a contribution is less intensive. However, the Operations Project Managers and the District Commander must, under all circumstances, maintain the public confidence in the integrity of the Corps. Before accepting, using or recognizing direct contributions, an Operations Project Manager or the District Commander must consider the factors outlined in Section VII, Contribution Evaluation.

VII. Contribution Evaluation

Before a contribution can be accepted, it must be evaluated as follows. For each higher donation category, all of the procedures for the previous levels must also be performed.

The following issues must be considered for all contributions regardless of dollar value. The value of donated materials, supplies, and equipment should be determined using the local market value of comparable items. All contributions must be coordinated with the District Contribution Coordinator.

Maintain the integrity of the Corps programs and operations

- i. The donation is not, or does not appear (by its size or circumstances) to be, an attempt to influence any significant Corps decision or action that would affect the donor's interests, or obtain special treatment in dealing with the Corps.
- ii. The donation and any conditions or restrictions on it are consistent with law, regulation, Corps policy, authorized project purposes or applicable project plans.
- iii. The donation will not be used by the donor to state or imply Corps endorsement of the donor or the donor's product, service, or enterprise.

Maintain public confidence in the Corps and its programs and employees

- i. Acceptance would not likely result in public controversy (e.g., an internet search reveals the donor has a history of violations, criminal or civil in nature).
- ii. The donation comes only with conditions that are consistent with Corps programs and policy goals.
- iii. The donation consists of only goods or services needed by the Corps.
- iv. The donor has no known involvement in litigation or other current disputes with the Corps.

For any contribution valued at \$2,500 or more, the Operations Project Manager or District Commander, as applicable, must perform a thorough search to determine whether publicly available information exists that raises concerns about the propriety of

acceptance. A brief memorandum will be completed to document the search findings and will be included in the Detroit District's contributions program files.

For contributions valued at \$10,000 or above, the approval authority is the District Commander and extensive coordination is required with the District Contribution Coordinator before acceptance is permitted. Specifically, a written memorandum by the District Contribution Coordinator shall be submitted for review and approval by the Detroit District Office of Counsel. Once endorsed by the Office of Counsel, the memorandum shall be submitted to the District Commander for review and approval. In addition to the documented search in the previous paragraph, the following questions must be answered in the memorandum:

1. Is the donor involved in litigation or other disputes with the Corps?
2. Has the donor ever done business with the Corps or is it seeking to do business with the Corps?
3. Has the donor been debarred or suspended from contracting with the Federal Government?
4. Does the donor have a recent public history of violations, whether criminal or civil in nature, as disclosed by an internet search, for which acceptance of the donation could lead to public controversy?
5. Is the donor regulated by or seeking a permit from the Corps?
6. Does the donor have interests that may be substantially affected by the Corps?

For a single contribution or a series of planned contributions (i.e., a pledge paid in installments by the same donor) valued at \$1 million or more, the contribution and supporting documentation described above must be reviewed by the Detroit District Office of Counsel, endorsed by the District Commander, and submitted through the Major Subordinate Command (MSC) to the HQ Natural Resource Management Office for coordination before subsequent referral to the Director of Civil Works for approval. This process must also be followed for contributions that raise significant concerns based on criteria identified in the above sections. If there is uncertainty as to whether a proposed contribution raises significant concerns, the proposed contribution must be coordinated with the District Contribution Coordinator and Office of Counsel prior to acceptance regardless of dollar amount.

VIII. Program Management

General: The District Commander and Operations Project Managers shall ensure all staff involved in the District contributions program are familiar with this Plan and ER and

EP 1130-2-500, Chapters 10 and 11. The District Contributions Coordinator will be contacted and input sought prior to accepting a contribution. A file is to be assembled per contribution that includes correspondence, name of contributor, description of contribution, amount of contribution, and any notes. In accordance with ER 1130-2-500, this plan evidences the District Commander's delegation of responsibility for management of the contributions program management at each of the LRE water resources projects to the Operations Project Manager for contributions valued less than \$10,000. The Recreation Business Line Manager will manage the District Contribution Program and will appoint staff to coordinate the program, to include the District Contribution Coordinator.

The District Contribution Coordinator will work closely with the project staff and appropriate elements of the Detroit District Office, to ensure that all work accomplished is consistent with the OMP and MP for that project, as well as general policy, guidance and procedures given in Chapter 11 of ER 1130-2-500, EP 1130-2-500, and the Contributions, Fundraising and Recognition Reference Guide.

Monetary Contributions: Monetary contributions will be accounted for in accordance with memo dated 21 May 2008, Subject: Collection of Civil Works Appropriation Reimbursements. Monetary contributions will be deposited into account 96x8862 of the U.S. Treasury according to the requirements outlined in ER 37-1-30, Chapter 5. They can be handled like a customer order with advance use. A work item is set up in P2 citing the appropriation the funds would be captured under when completing the advance account, allowing the District Resource Management Office (RMO) to fund the transaction in their database. The Project Budget Analyst will need to communicate with the District RMO, Budget & Business Practices Branch CELRE-BMB to determine the correct appropriation intended for use to fund the work. Checks should be made out to USACE, Detroit District. Monetary contributions shall be transmitted to RMO not later than Friday of each week, or each day the total amount collected exceeds \$1,000.

- A. General Work Projects: Revenue collected from a contributor at a water resources project that is not designated by the contributor for a specific work activity will be transferred to the Resource Management Office in the Detroit District Office for deposit into the U.S. Treasury and the proper account (96x8862). Following confirmation of receipt and deposit of these funds into the U.S. Treasury, a specific Corps of Engineers Financial Management System (CEFMS) account (i.e., funded work item) will be established for contributions received at that particular water resource project. The Operations Project Manager or their designated representative will be responsible for coordinating the establishment of the CEFMS account with Resource Management. Once deposited, these funds will become immediately available for use at the collecting water resources project, but will only be used for the work activities identified in

this plan and the MP or OMP. All funds will be accounted for and disbursed under the same standards of accountability as appropriated funds.

- B. **Specific Work Projects or Earmarked Contributions:** The procedures for deposition of such monetary contributions are the same as for the general contributions, except that a separate CEFMS account (funded work item) will be established for such contributions. Contributions “earmarked” or designated for a specific work item or project will be administered separately from the general contributions account. All such project-specific or “earmarked” contributions will only be accepted for implementing work and accomplishing projects that are contained in the MP or OMP and this plan.

Use of Contributions: Contributions can only be used for work items which are contained in a MP or OMP, are consistent with the Corps mission, are within current authorities, and do not result in a significant net increase in O&M costs. Additionally, contributions can only be used for environmental protection and restoration, or recreation, at water resources projects. ER 1130-2-500 specifically indicates projects for the protection, improvement, restoration, rehabilitation, or interpretation of natural resources, environmental features, recreation areas and facilities or cultural resources at water resources projects are authorized.⁵ Real estate and construction services cannot be accepted as contributions. In addition, contributions may be used to fund salaries of term or temporary Corps employees whose job responsibilities solely relate to recreation, natural resources or environmental work at water resources projects (i.e. Park Ranger or visitor center employee). All projects and activities funded with contributions must receive the same reviews and approvals as do projects that use appropriated funds.

Contributions may not be used on new projects or programs unless there are sufficient appropriated and donated funds in hand to ensure completion of the work to a degree that has independent utility. Donated funds may, however, may be used to advance a current project’s execution or design work.

Non-Monetary Contributions: All non-monetary contributions must be recorded, accounted for, and managed in the same way as other Corps property. Materials, supplies, and services may be accepted. For contributions that include materials, supplies, or any other form of personal property, coordination with Property/Supply staff in Logistics Management at the District Office level shall occur prior to acceptance to help determine if an item(s) need to be identified as capital and included in an inventory.

⁵ Some specific examples in ER 1130-2-500 include improving accessibility for disabled persons, providing water safety handouts, rehabilitating existing facilities, improving wildlife habitat, producing interpretive brochures and videos, planting native plants and trees, supporting endangered species recovery plans, and maintaining trails.

Value and items received will need to be reported in the Operations and Maintenance Business Information Link (OMBIL) in the REC-Annual Update, Partnerships Update. Recording, accounting, and management of personal property items will be in accordance with ER 700-1-1. For record-keeping purposes, the value of materials and equipment should be determined using the local market value that comparable items could be purchased, or rented if for short-term use.

Contribution Boxes: A contribution or donation box may be set up at field offices, visitor centers and other appropriate locations. The installation of a contribution box is optional and at the manager's discretion. The contribution box should be locked and have a sign stating the use of the contributions. It should be clear to the visitor that any money collected is a voluntary contribution and is not required for touring the visitor center, receiving brochures or pamphlets, or any other services.

Funds from contribution boxes must be accounted for in the same manner as any other donation by following these steps:

1. Create debtor/sponsor in CEFMS (CEFMS Data Manager)
2. Set up advance account and cost share
3. Work item from P2 for each AMSCO Project Code
4. Collections to advance account (Authorized Recreation Fee Collector)
5. Confirm deposit (UFC)
6. Email to Budget staff who creates register and fund account for cost share work item (make sure budget staff is involved and aware)
7. Money available to expend

Any environmental protection and restoration or recreation activity at the collecting water resources project that costs less than \$25,000 can be completed using the work item associated with the Contribution box. Work performed must be contained in the MP or OMP. Contribution box donations must be analyzed for consistency with the requirements of the Contributions Approval and Contributions Evaluation sections after receipt. If the Operations Project Manager or District Commander determine a contributions box donation is not appropriate for acceptance, the cash, funds or materials will be returned to the donor at the earliest possible opportunity.⁶

Accepting Direct Donations: Each water resource project that accepts contributions must appoint authorized collector(s). Only authorized collectors can receive direct contributions (contributions not received via a contribution box). Appointments must be made in writing by the Detroit District's finance and accounting officer in accordance with ER 37-2-10, Chapter 4. Authorized collectors may receive cash, funds, services or materials at his/her office, or elsewhere at the Corps water resource project. A receipt

⁶ Typically, contribution box donations are anonymous and should raise little concern.

must always be given to the donor. A standard receipt book is appropriate to use for this purpose. A note should be written on the receipt stating the purpose of the contribution. Direct donations cannot be received without prior approval by the Operations Project Manager or District Commander, as outlined in the Contributions Approval and Contributions Evaluation sections.

Reporting: Each water resources project office will maintain accurate records on contributions according to ER 37-2-10. Each water resources project office that receives contributions must also submit an annual report of the total amount of contributions via OMBIL. Contributions records from OMBIL should also be sent to Resource Management for reconciliation with CEFMS. See Appendix B for a sample contribution tracking sheet.

Deposits, Forms, Reports: Monetary contributions shall be transmitted to RMO not later than Friday of each week, or each day the total amount collected exceeds \$1,000. ENG Form 3313 and a copy of the receipt(s) should be included in the transfer to RMO. A monthly report containing all contributions received, both monetary and non-monetary will be transferred to and maintained by the District Contribution Coordinator.

Asset Work Item: For projects valued over \$25,000 (labor and equipment included), Project budget staff needs to be informed this is an asset work item. This new item will be considered an “asset” and must have a separate work item to complete the task.

IX. Potential Projects

General: Contributions will be utilized to accomplish tasks or projects for the protection, improvement, restoration, rehabilitation or interpretation of natural resources, environmental features, recreation areas and facilities, or cultural resources at a water resources project.

Work Categories: The following list, along with other activities outlined in project MPs or OMPs, identifies examples of the types of projects eligible for funding under the Detroit District Contribution Plan for projects.

<u>General Category</u>	<u>Work Examples</u>
<i>Recreation</i>	<ul style="list-style-type: none">• Install/upgrade ADA facilities• Install Signs and markers• Install playground facilities• Landscape work in recreation areas• Fund supplemental park maintenance

***Interpretive and
Water Safety
Programs***

- Interpretive displays, multi-media presentations, signage, and/or equipment
- Objects, photos and artwork for exhibit/study
- Water Safety outreach materials/support
- Advertising/Marketing
- Landscape enhancements (e.g., backyard habitats)
- Local area history and research
- Special events

***Resource
Management***

- Boundary surveillance, marking and recovery
- Wildlife Management (fish attractors, habitat studies, re-vegetation, invasive species, etc.)
- Enhance GIS databases
- Wetland restoration and support
- Ecological/biological surveys and data gathering
- Native grassland management enhancements
- Nesting box program and support


X. Donor Recognition Program

Projects can acknowledge appreciation to contributors via letters, certificates of appreciation, news releases, photo opportunities, ribbon cutting ceremonies, plaque or other appropriate means consistent with the mission and goals of the Corps and the Department of Defense Joint Ethics Regulation.

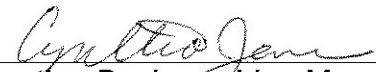
At a minimum, the Corps will recognize all direct contributions in writing through a letter of acceptance which will note the amount of cash donation or description of materials or services provided. This may serve as a record that the donor can use to verify their contribution, in addition to the receipt provided by an authorized collector at the time the contribution is received. The letter should not attempt to value non-cash contributions.

The Corps will avoid on-site recognition that might clutter, detract or interfere with the scenic value of the environment or project facilities. Limited use of small markers or plaques may be appropriate at water resource projects as a way to recognize a contributor, express gratitude, and encourage others to contribute. Recognition will avoid any suggestion of commercialization, advertising, or endorsement of a product, service or organization. The Corps should advise contributors to appraise the Corps of any publicity they initiate. For more information about donor recognition, refer to Chapter 7 of the USACE Contributions, Fundraising, and Recognition Reference Guide (October 2008), available at <https://corpslakes.erdc.dren.mil/partners/pdfs/CFRG-2008.pdf>. Any proposed recognition beyond the minimum letter of acceptance must be coordinated with the District Contributions Coordinator.

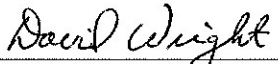
XI. Approvals


District Contributions Program
Coordinator
Detroit District

30 Apr 2018
Date


Recreation Business Line Manager
Detroit District

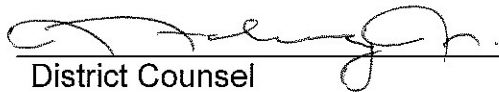
30 Apr 2018
Date


Chief, Operations
Detroit District


4/30/18
Date


Chief, Resource Management
Detroit District

5/2/18
Date

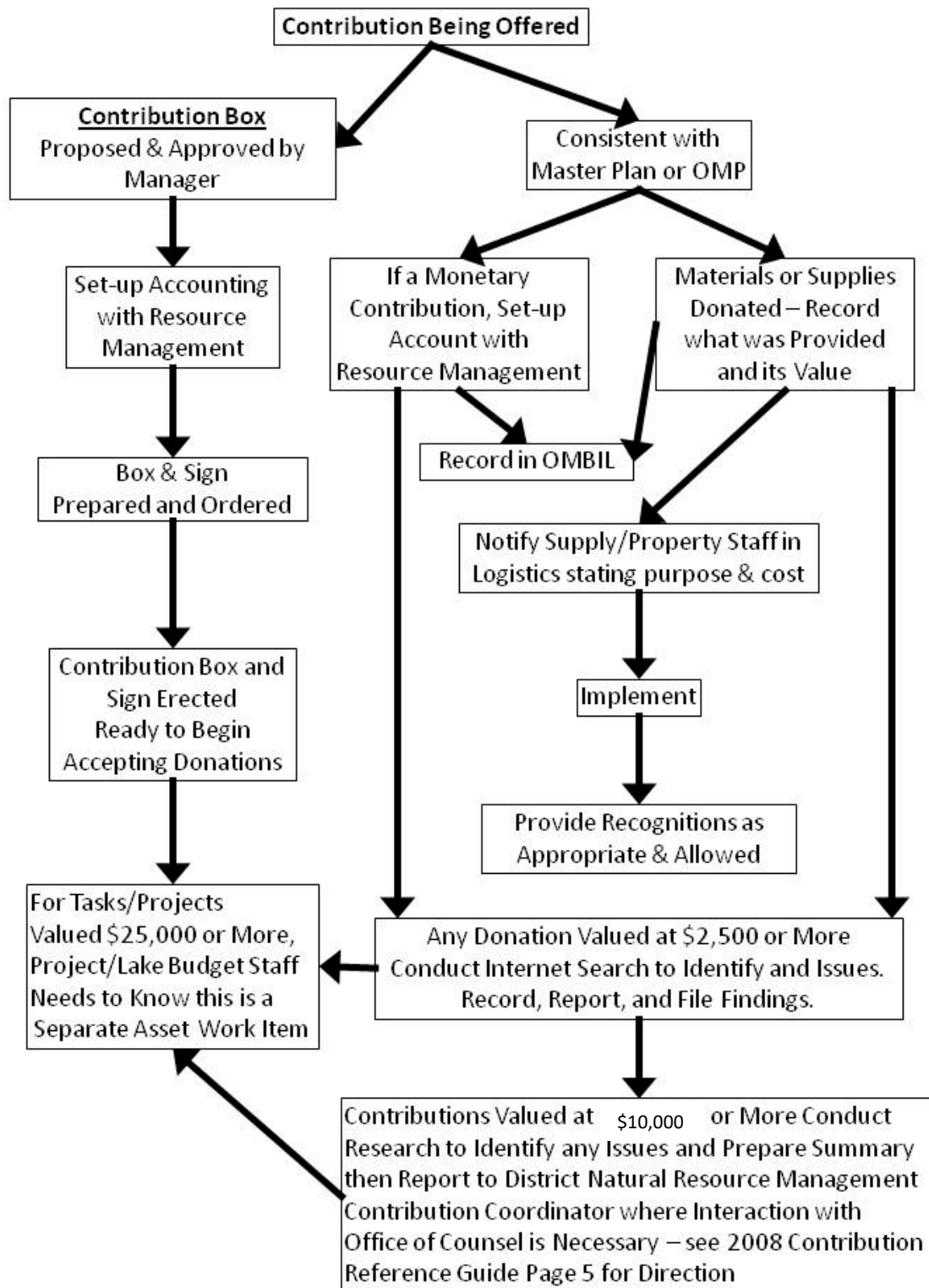

District Counsel
Detroit District

4 May 2018
Date


Commander
Detroit District

11 May 2018
Date

Appendix A – Accepting Contributions Flow Chart



Appendix B – Contribution Tracking & Record Keeping

Contributions must be entered into OMBIL under Partnership Agreements. This form will aid in keeping track of all contributions until OMBIL entry is performed in September/October of each year.

Date	Organization	Description	Value of Cash Received	Value of Materials Donated	Value of Professional Services (*if greater than Independent Sector Value of Volunteer Time)	Number of Volunteers	Volunteer Hours

* This column is for internal purposes only, but intended to keep track of services that are known to exceed the Independent Sector Value of Volunteer Time. For example, an arborist donating time to look at a tree cut. Or a professional photographer donating time to take pictures at an event. This number won't go into OMBIL, but will be used for internal record keeping when known