

**US Army Corps  
of Engineers ®**

**Contribution and Donor Recognition Plan  
Pittsburgh District**

**March 2012**

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## Introduction

The Corps Contribution Program permits the Corps to accept monetary, services, or material contributions from groups (including governmental entities, but excluding project sponsors) and individuals in connection with carrying out water resources projects for environmental protection and restoration or for recreation. Whether in the form of cash, materials, or services, contributions have the potential to result in the sharing of project operational costs and to enhance the ability of the project staff to better manage existing facilities in the public interest. In this respect, contributions (including accepting grants) have the potential to enable the resource management staff to fund some programs and/or projects that have, as a result of reprioritization, either been deferred or delayed due to reduced Operational and Management (O&M) funds. Contributions offered will be carefully screened and evaluated for their suitability and their consistency with Project Master Plans or Operational Management Plans (OMP). Projects or tasks that are not in consonance with the guidance and policy of the Corps Contributions Program will not be initiated.

## Purpose

This Contribution Plan is a tool and mechanism used to receive funds, materials, or services from outside resources to complete tasks that are described in the Master Plan or OMP. Contributions can 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 projects.

The essential purpose of this plan is to provide a formal document that describes in general terms the categories or types of work that have been identified in Project OMPs that are eligible to be accomplished under the authority of the Corps Contributions Program.

In conjunction with describing the general nature or categories of work to be accomplished, this plan will also address general procedures and methods for receiving and accounting for monetary contributions, methods for providing recognition to contributors, and acknowledging public support.

## Authority

**Authority to Accept Contributions:** 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.” 33 USC § 2328 authorizes the Corps to accept contributions of “funds, materials, and services” “to share the cost of managing recreation facilities and natural resources at [Corps] water resource development projects.” Additionally, 33 USC 569c authorizes the acceptance of services of volunteers. The term “contribution” includes anything of value (funds, materials, supplies, or in-kind goods or services) received from an outside source without consideration or an exchange of value, but does not include construction.<sup>1</sup> Funds or other items received as a result of a competitively awarded grant from a foundation are also considered a

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<sup>1</sup> If a non-Federal entity seeks to perform construction at a Corps water resources project, the authority for such construction is 16 USC § 460d. This distinction is important because the requirements for how USACE must process any funds that it receives from the use of a facility constructed under 16 USC § 460d are different from how USACE must process funds received through 33 USC § 2325 and § 2328.

“contribution.” The terms “contribution” and “donation” are used interchangeably throughout this document.

**Acceptable Donors:** The Corps may accept contributions from individuals, organizations, foundations, governmental entities, corporations, and businesses. Contributions may be accepted only for programs and activities contained in approved annual or five-year Operational Management Plans (OMP). If a Federal grant is involved, a note or letter is needed stating the money is acceptable to use on Corps property.

**Prohibited Donors:** Contributions from a project sponsor (i.e., the party with whom the water resource project has been jointly created, a party to a project cooperation agreement (PCA) or project partnership agreement) may not be accepted. Real Estate cannot be accepted as a donation through Contributions Program. For information on whether a particular donation should be accepted or for further information on authorities and constraints, see Section 5.1, of the Contributions, Fund Raising, and Recognition Reference Guide or ER 1130-2-500, Chapter 11.

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

**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 the 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. There are, however, appropriate activities that Corps employees may undertake in relation to authorized fundraising by partners. Corps employees can negotiate with partners in the context of a partnership agreement and partners can then fundraise to generate their contribution to the partnership.

**No Lobbying:** Employees shall 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 authority of their public office to endorse any product, service or enterprise.

**Designation:** The Chief, Natural Resource Management Branch, shall act as the District Natural Resources Management Branch Contributions Coordinator (District Office Contributions Coordinator), or in the alternative shall designate one of his/her staff as the District Office Contributions Coordinator. The District Office Contributions Coordinator shall coordinate the District Contributions Program.

## Review and Approval

Before receiving a contribution other than from a contribution box, the contribution must be evaluated as follows:

- A. For any donation valued at \$2,500 or more, the Operations Project Manager must perform a reasonably thorough Internet search to determine whether publicly available information exists that raises concerns about the propriety of acceptance. A file shall be created that includes documentation of search findings.
- B. For contributions offered and valued at \$100,000 or above, coordination is required with the District Natural Resources Management Branch Contributions Coordinator before

acceptance can be allowed. A written summary by the Operations Project Manager or their appointed Project Level Contributions Coordinator shall be submitted.

## **Program Administration** (see Appendix A)

**General:** The Operations Project Managers shall act as the Project Level Contributions Coordinator for their facility, or in the alternative shall designate one of his/her staff as the Project Level Contributions Coordinator. The Project Level Contributions Coordinators shall coordinate any contribution efforts at the Project, ensuring procedures and policies are adhered utilizing the "Contributions, Fundraising and Recognition Reference Guide," ER and EP 1130-2-500 Chapters 10 and 11. Prior to initiating any new or substantially revised contributions efforts or program, the Project Level Contributions Coordinator will first contact the District Office Contributions Coordinator for input. Additionally, the Project Level Contributions Coordinator shall be responsible for ensuring that a record is created for each contribution given directly to a Corps employee (Direct Contribution) at his/her Project. This record will include the name of the contributor, the type and description of the contribution, the amount of the contribution, and any correspondence or notes.

**Monetary Contributions:** Monetary contributions will be deposited into account 96x8862 of the US 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 Management Support Budget Analyst will need to communicate with the District RMO, Budget (RM-B) to determine the correct appropriation intended for use to fund the work.

**Work projects (general):** Revenue collected from a contributor at a Project that is not designated by the contributor for a specific work project will be transferred to the District RMO for deposit into the US Treasury and the proper account. Following confirmation of receipt and deposit of these funds into the US Treasury, a specific CEFMS account (i.e., funded work item) will be established for contributions received at the Project. The Operations Project Manager or their designated representative will be responsible for coordinating the establishment of the CEFMS account with Resource Management, Finance (RM-F). Once deposited, these funds will become immediately available to the Project and will only be used for the general work activities listed in this plan.

**Work projects (specific 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 consistent with the OMP and this plan.

**Use of Contributions:** Contributions may not be used for permanent employee salaries. Contributions may be made to fund salaries of term or temporary Corps employees. Contributions will not be used to begin construction or other 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, be used to advance project design work.

### **Process:**

- A. Project Budget Analyst will set up a manual Customer Order in CEFMS.
- B. The Project budget staff will create the advance account and will establish the manual customer order.
- C. A copy of the agreement or explanation of arrangement will need to accompany submission.

**RMO contact staff regarding contributions:**

- A. Resource Management Office, Financial Analysis Customer Order POC (Resource Management Office, Budget Analyst)
- B. Resource Management Office, Accountant.

**Non-Monetary Contributions:** Materials and supplies may be accepted. Coordination with Property/Supply staff in Logistics Management at the District Office level shall occur to help determine if an item(s) needs to be identified as capital and inventoried. Value and items received will need to be reported in OMBIL in the REC-Annual Update, Partnerships Update.

**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 Operations Project Manager's discretion. The contribution box should be locked and have a sign stating the intended use of the contributions. It should be clear to the visitor that any money collected is a voluntary contribution and is not required for utilizing 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:

- A. Create debtor/sponsor in CEFMS (CEFMS Data Manager).
- B. Set up in a customer order advance account or cost share, if necessary.
- C. Work item from P2 for each AMSCO Project Code.
- D. Collections to advance account (Authorized Recreation Fee Cashier or Collector).
- E. Confirm deposit (UFC).
- F. Email to Management Support Budget staff who creates register and fund account for cost share work item (make sure budget staff is involved and aware).
- G. Money available to expend.

Any activity or task under \$25,000 can be completed using the work item associated with the Contribution box.

**Accepting Direct Contributions:** A patron or organization may want to donate to a park but not want to put a check or large amount of cash in the Contribution box. In this case, the Authorized Recreation Fee Cashier or Collector (Collector) may receive these funds at their office. A receipt must be given and the Collector must make it clear to the patron that receiving this Contribution is in lieu of placing it in the Contribution box. A standard receipt book is appropriate to use for this purpose. The receipt should include a note stating the purpose of the Contribution.

**Reporting:** Each project office that receives contributions must submit an annual report of the total amount of contributions via the Operations and Maintenance Business Information Link (OMBIL). See Appendix B for a sample contribution tracking sheet.

**Deposits, Form, Reports:** Engineering Report 3313 (remittance register) should be used to report monthly contributions when they exceed \$1,000. If \$1,000 or more, a deposit is required.

A weekly deposit is recommended if funds begin to come in on a regular basis. A monthly report will be maintained at the District Office and be coordinated through District staff in RM.

**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.

## 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 the Project.

**Work Categories:** The following list, while not comprehensive, provides some generalizations of the general types of projects that are typically identified in a Project OMP.

<b>Typical Tasks Identified in Project OMPs &amp; Acceptable for Contributions</b>	
<b>General Category</b>	<b>Specific Work Examples</b>
Enhancement of lake aesthetics and recreation facilities	Vegetation plantings in recreation areas Removal of invasive species Repairs/upgrades to facilities Drift and debris removal Signs and marker installation Accessibility improvements
Interpretive and Water Safety Programs	Outreach materials Interpretive signage Website and Social Media page development Life jackets and other safety equipment Advertising/Marketing Special events
Environmental Stewardship	Forest management Wildlife management Level 1 and 2 inventories Habitat studies Trail development Develop/enhance GIS database

## Recognition of Contributions

Projects can acknowledge appreciation to contributors via letters or 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 standards of ethical conduct.

The following procedures provide a framework for donor recognition at a project, ensuring that recognition is commensurate with the level of donation.

- A. In addition to providing a receipt as provided for elsewhere in this document, the Corps should, at a minimum, acknowledge all direct contributions valued at \$100.00 or more, by providing the contributor with 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 the donor can use to verify their contribution. The letter should not attempt to value non-cash contributions.
- B. News releases coordinated through the district Public Affairs Office to print, web, radio, and television media, may be used to recognize donors through unpaid media.
- C. For contributions valued at \$25,000 or more, a plaque or other appropriate sign may be purchased and placed on the project site to recognize the donation.
- D. For contributions valued at \$100,000 or above, a donor board or wall located and integrated into the project office, visitor center, or other appropriate visitor facility may be used to recognize the donation.

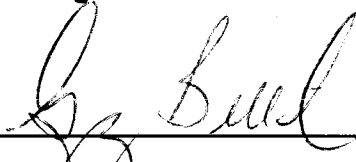
### Approvals



**Samuel F. Wagner**  
**District NRM Contributions Program Manager**  
**Pittsburgh District Office**

March 13 2012

Date



**Gregory A. Bellich**  
**Chief, Natural Resources Management Branch**  
**Pittsburgh District Office**

3/13/12

Date



**Richard Sprunk**  
**Attorney, Office of Counsel**  
**Pittsburgh District Office**

21 MAR 12

Date



**Bert Edwardo**  
**Chief, Real Estate Division**  
**Pittsburgh District Office**

13 April 2012

Date



Mark A. Catullo

4-16-12

**Mark A. Catullo**  
Chief, Resource Management Branch  
Pittsburgh District Office

**Date**

Curtis A. Meeder

16 Mar 2012

for

**Jeanine Hoey**  
Deputy District Engineer for Program and Project Management  
Pittsburgh District Office

**Date**

James R. Fisher

4-17-2012

**James R. Fisher**  
Chief, Operations Division  
Pittsburgh District Office

**Date**

Appendix A

Accepting Contributions - Flow Chart

