Contributions and Donor Recognition Plan

Operations Division
Natural Resources Management Section
APPROVALS

This Contributions and Donor Recognition Plan has been coordinated with all pertinent elements of Seattle District and approved by the signatories below.

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1.0 Introduction

The U.S. Army Corps of Engineers’ (Corps) Contributions Program permits the Corps to accept monetary services or material contributions from individuals and groups (including governmental entities, but excluding project sponsors) 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 may help offset operating costs and enhance the ability of field office staff to better manage existing facilities in the public interest. In this respect, contributions (including the acceptance of grants) enable natural resources management staff to fund some programs and/or projects that have, as a result of reprioritization, either been deferred or delayed due to reduced operations and maintenance funds.

Contributions accepted will be consistent with the field office’s Master Plan (MP) or Operational Management Plan (OMP) and will be carefully screened and evaluated for suitability. No project or task will be initiated that is not in agreement with the guidance and policy of the Contributions Program as outlined within this Contributions and Donor Recognition Plan (Plan).

2.0 Purpose

This Plan is a tool and mechanism used to receive funds, materials, or services from outside resources to complete tasks that are described in a field office MP or OMP. Contributions can be used to accomplish tasks or projects for the protection, improvement, restoration, rehabilitation, and/or interpretation of natural resources, environmental features, recreation areas and facilities, and/or cultural resources at field offices.

An 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 MPs or OMPs that are eligible for being accomplished under the authority of the Corps’ Contributions Program. This Plan does not preclude field offices from developing their own more specific plan.

In addition to describing the general nature or categories of work that may be accomplished through the Contributions Program, this Plan also provides guidance on the proper procedures for accepting and documenting contributions, receiving and accounting for monetary and non-monetary contributions, and providing recognition to contributors.

3.0 References

16 U.S. Code (USC) § 460d (no title). Authority for performing construction by a non-federal entity at a Corps water resources facility.

33 U.S.C. § 569c, Services of Volunteers. Authorizes acceptance of services from volunteers.

33 USC § 2325 – Voluntary Contributions for Environmental and Recreation Projects. Authorizes the Corps to accept voluntary contributions of cash, funds, materials, and services
from persons, including governmental entities, but excluding the project sponsor, in connection with carrying out a water resources project for environmental protection and restoration or recreation.

33 USC § 2328 – Challenge Cost-sharing Program for Management of Recreation Facilities. Authorizes the Corps to accept contributions of funds, materials, and services from non-federal public and private entities to share the cost of managing recreation facilities and natural resources at the Corps’ water resources development facilities.


4.0 Authority

The authority for Seattle District to accept contributions is provided by 33 USC § 2325. This statute authorizes the Corps to accept voluntary contributions of cash, funds, materials, and services from persons, including governmental entities, but excluding a project sponsor, in connection with carrying out a water resources project for environmental protection and restoration or for recreation. The Corps is authorized by 33 USC § 2328 to accept contributions of funds, materials, and services from non-federal public and private entities to share the cost of managing recreation facilities and natural resources at the Corps’ water resources development facilities. Additionally, 33 USC § 569c authorizes the acceptance of voluntary service.

5.0 “Contribution” Definition

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.¹ Funds or other items received as a result of a competitively awarded grant are also considered a contribution. Only contributions that result in the sharing of operations and management costs and/or in the development of activities that do not result in a significant net increase in Operation and Maintenance, General costs will be considered for approval.

¹ If a non-federal entity seeks to perform construction at a Corps water resources facility, the authority for such construction is 16 USC 460d. This distinction is important because the requirements for how the Corps must process funds received from the use of a facility constructed under 16 USC 460d are different from how the Corps must process funds received through 33 USC 2325 and 2328.
6.0 Designations

6.1 Natural Resources Management
The Chief, Natural Resources Management (NRM), will serve or appoint staff to coordinate the Contributions Program and ensure compliance with policies and procedures.

6.2 Field Offices
The Operations Project Manager (OPM) at each field office will serve or appoint a member of their staff as lead for their Contributions Program and ensure compliance with policies and procedures.

6.3 Resource Management Office
Budget and Finance and Accounting staff in the Resource Management Office (RMO) will assist the field offices in collecting and depositing contributed funds into the appropriate accounts and will make those funds available for use.

7.0 Considerations

7.1 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 an approved MP or OMP. If a federal grant is involved, a note or letter is needed from the granting authority stating the money, materials, supplies, equipment, and/or labor is acceptable to use on Corps property.

7.2 Prohibited Donors
Contributions from a sponsor (i.e., the party with whom the water resources facility had been jointly created or a party to the facility’s cooperative or partnership agreement), may not be accepted. Real estate cannot be accepted as a contribution through the Contributions Program. Contributions shall be declined from an entity that holds or is seeking a concessions contract or that would identify the Corps with alcohol or tobacco products. For information on whether a particular contribution may be accepted or for further information on authorities and constraints, refer to Section 5 of the Contributions, Fundraising and Recognitions Reference Guide, October 2008, found on the NRM Gateway, or Chapter 11 of ER/EP 1130-2-500.

7.3 Solicitation of or Lobbying for Contributions
Corps employees may not solicit or take any action that gives the appearance 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; however, there are appropriate activities that Corps employees may undertake in relation to authorized fundraising by partners. Corps employees may negotiate with partners in the context of a partnership agreement and then partners may raise funds to generate their contribution to the partnership.
Federal employees may not engage in lobbying activities.

7.4 Ethical Considerations

Corps employees are subject to ethics regulations that 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.

8.0 Review and Approval

Other than donations placed in a contribution box, donations received by mail or in person need to be evaluated for acceptance according to the guidelines provided below.

8.1 Donations less than $2,500

No approval from the district’s Contributions Program Coordinator in the NRM office is required unless there are concerns the contribution does not meet the guidance and policy of this Plan.

8.2 Donations of $2,500 or More

The OPM or their appointed coordinator will coordinate with the district’s Contributions Program Coordinator in the NRM office to perform a thorough Internet search to determine if publicly available information exists that raises concerns about the propriety of acceptance. An electronic file would be created that includes documentation of the search findings and shall be saved to a district-shared network drive for reference. Also refer to Section 11.3, Accepting Direct or Large Contributions.

8.3 Donations of $100,000 or More

In addition to search finding documentation, a donation valued at $100,000 or more requires a written summary by the OPM or their appointed coordinator to be submitted to the district’s Contributions Program Coordinator for coordination with Office of Counsel before acceptance can be allowed. Guidelines are provided in Section 5 of the Contributions, Fund Raising and Recognitions Reference Guide on the NRM Gateway.

9.0 Program Administration

Refer to Appendix A for a flow chart of the process for accepting contributions.

9.1 General

The OPM at each field office shall ensure procedures and policies are adhered to utilizing the Contributions, Fundraising and Recognition Reference Guide and ER/EP 1130-2-500, Chapters 10 (Volunteer Program), 11 (Contributions Program), and 12 (Challenge Cost-Sharing Program). For each contribution of $2,500 or more, the OPM or their appointed coordinator will perform a thorough Internet search to determine if publicly available information exists that raises concerns about the propriety of acceptance. An electronic file will be created that documents the search findings. It will include the name of contributor, type and description of contribution, amount of
contributions and correspondence and notes that support the contribution. The district’s Contributions Program Coordinator will be contacted prior to accepting a contribution valued at $100,000 or more.

9.2 Monetary Contributions

Cash or funds received will be deposited in the U.S. Treasury into account 96x8862 (“Contributions and Advances, Rivers and Harbors, Corps of Engineers”) in accordance with requirements outlined in ER 37-1-30 (Chg 2, 31 December 2003, Chp 13-2 1) and established as a Customer Order with Advance (COA), or a Cost-Share Control Record in the Corps of Engineers Financial Management System (CEFMS). The advance account must cite the appropriate line of accounting for the final use of funds. The field office should communicate with RMO to coordinate the proper line of accounting. Deposits will be available until expended. For more information on the process, refer to 11.2, Monetary Contributions.

The value of monetary contributions received will be reported in the Operations and Maintenance Business Information Link (OMBIL) under the Partnerships Update step during the annual recreation update (Wizard).

9.3 Contribution Boxes

A contribution or donation box may be set up at field offices, visitor centers, and other appropriate locations. Installation of a contribution box is optional and at the Natural Resources Manager’s discretion. Contribution boxes should be locked and include 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 touring the visitor center, receiving brochures or pamphlets, or any other services.

9.4 Non-Monetary Contributions

Materials and supplies may be accepted. The OPM or their appointed coordinator must communicate with the Corps’ Logistics Activity property/supply staff at both the field and district offices to determine if it is necessary for the item(s) to be identified as capital and included in an inventory. An estimate of the value for items received and the purpose will be reported in OMBIL under the Partnerships Update step during the annual recreation update (Wizard).

9.5 Memorials

Field offices may accept donated materials and supplies, such as park benches or picnic tables, as a memorial to loved ones if the items meet Corps specifications. Because of the sensitive nature of this type of contribution, it is important to ensure the donor is made aware that the contribution becomes the property of the Corps and may be relocated or decommissioned as necessary. Interment of ashes or other human remains is not permitted as part of a contribution.

Efforts should be made to encourage the donor to assist with maintenance of the contribution. The OPM or appointed coordinator may contact the donor should changes be necessary that may impact the memorial. A small plaque meeting Corps standards may be affixed to the item as a
memorial. For more information about donor recognition, refer to Section 14, Recognition of Donors.

10.0 Use of Contributions

Contributions may not be used for permanent employee salaries, but may be made to fund salaries of term or temporary Corps employees. Contributions may 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, however, may be used to advance existing design work.

10.1 Work Projects – General Contributions

Revenue collected from a contributor at a field office that is not designated by the contributor for a specific work project will be transferred to the district’s RMO coordinator for deposit into the proper U.S. Treasury account. With confirmation of receipt and deposit of these funds, a specific CEFMS account (funded work item) will be established via a COA for contributions received at the field office. The OPM or their appointed coordinator will be responsible for coordinating the establishment of the CEFMS account with RMO. Once certified, these funds will become immediately available to that field office and will only be used for general work activities consistent with an approved MP or OMP and this Plan. For more information on the process, refer to 11.2, Monetary Contributions.

10.2 Work Projects - Specific or Earmarked Contributions

The procedures for deposition of specific monetary contributions are the same as for general contributions except that a separate COA and CEFMS account (funded work item) will be established for each contribution. Contributions earmarked or designated for a specific work item or task will be administered separately from the general contributions account. Specific or earmarked contributions will be accepted for implementing work and accomplishing tasks that are consistent with an approved MP or OMP and this Plan.

11.0 Process

11.1 Purchasing/Construction of a Capital Asset

For projects valued at or over $25,000 (labor and equipment included), coordinate with RM accountant to determine if asset(s) involved. If yes, a separate asset work item will need to be created for each asset. New work item(s) will be funded via a COA to complete the task(s).

11.2 Monetary Contributions

Funds from contribution boxes must be accounted for in the same manner as any other contribution. Any activity or task under $25,000 can be completed using the COA work item associated with the contribution box. Follow the steps below for monetary contributions.
11.3 Accepting Direct or Large Contributions

A patron or organization may want to donate to a park or field office, but may not want to put a check or large amount of cash in a contribution box. The Authorized Recreation Fee Collector at the field office may receive these funds. A receipt must be given and the Fee 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. A note should be written stating the purpose of the contribution. For contributions of $2,500 or more, also refer to Sections 8.2 and 8.3.

12.0 Reporting

Field offices that receive contributions must submit an annual report of the total amount of contributions via the OMBIL. A sample contributions tracking sheet is provided in Appendix B-1. The value of materials and equipment should be determined using the local market value of comparable items if purchased.

Engineer (ENG) Form 3313, Remittance Register (see Appendix B-2) may be required by RM to report monthly contributions from a contribution box and all contributions exceeding $1,000. A weekly deposit is recommended if funds come in on a regular basis. The OPM or their appointed coordinator will prepare a monthly report that will be filed with and confirmed by the RM coordinator.

13.0 Potential Projects

13.1 General

Contributions will be used at the field office 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.

13.2 Work Categories

Listed below are examples of tasks identified in a field office MP or OMP that are acceptable for contributions. It is not all inclusive and may be changed and expanded to fit field office needs.

<table>
<thead>
<tr>
<th>STEP</th>
<th>ACTION</th>
<th>OFFICE</th>
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<tr>
<td>1</td>
<td>Create charter and establish the work in P2. Coordinate with RM accountant regarding possible asset work item(s) for task(s) ≥ $25k. Forward contribution to RMO.</td>
<td>Field Office</td>
</tr>
<tr>
<td>2</td>
<td>Create debtor/vendor record in CEFMS. A separate record is established once for each field office upon receipt of initial contribution.</td>
<td>RMO</td>
</tr>
<tr>
<td>3</td>
<td>Create COA in CEFMS. A COA is needed for each field office receiving contributions.</td>
<td>Field Office</td>
</tr>
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<td>4</td>
<td>Set up advance account in conjunction with customer order.</td>
<td>RMO</td>
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<td>5</td>
<td>Funds are collected into the advance account and sent to the Corps’ Finance Center (UFC).</td>
<td>RMO</td>
</tr>
<tr>
<td>6</td>
<td>Confirmation deposit email received by field office.</td>
<td>UFC</td>
</tr>
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<td>7</td>
<td>Provide technical approval on Customer Order linking funds to work item.</td>
<td>Field Office</td>
</tr>
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<td>8</td>
<td>Approve/accept Customer Order making funds available at work item level.</td>
<td>RMO</td>
</tr>
<tr>
<td>9</td>
<td>Funds remain available until expended.</td>
<td>RMO</td>
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### Enhancement of Lake Aesthetics and Recreation
- Planting of trees in recreation areas
- Floating courtesy docks
- Repairs/upgrades to facilities
- Drift and debris removal
- Installation of signs and markers
- Accessibility improvements
- Removal of invasive species

### Interpretive Programs
- Outreach materials
- Enhancement to Jr. Ranger Program (supplies, materials, etc.)
- Interpretive signage
- Water safety equipment (life jackets, etc.)
- Advertising/marketing
- Special events
- Develop/maintain website/social media

### Natural Resources Management
- Forest and/or wildlife management
- Environmental stewardship
- Level 1 and 2 inventories
- Habitat studies
- Trail development
- Develop/enhance GIS databases
- Develop/enhance/repair facilities for fish passage

### 14.0 Recognition of Donors

There is no Corps regulation specifying recognition procedures based on value of the contribution. Recognition will be consistent with the mission and goals of the Corps and the standards of ethical conduct. Seattle District will acknowledge all direct contributions in writing through a letter of acceptance, noting the amount of cash contribution or description of materials or services provided. The letter should not attempt to value non-cash contributions. News releases coordinated through the district’s Public Affairs Office to print, web, radio, and television media may be used to recognize donors through unpaid media. A plaque or other appropriate sign may be purchased through appropriated funds and placed at the site. A donor board or wall integrated into the field office, visitor center, or other visitor facility may be used. Appreciation plaques for the donor are not authorized.

The Corps does not provide tax advice. If a contributor asks for tax information, the Corps’ representative should advise the contributor to consult their tax advisor. The letter of acceptance can serve as a record the donor can use to verify their contribution.
Appendix A

Accepting Contributions – Flow Chart

Check the contribution intent is consistent with MP and OMP

Under $2,500
No approval needed from district office unless there are concerns (8.1)

$2,500 or more
Internet search for issues, coordination with district’s NRM POC, e-file documentation, saved to network (8.2)

$100,000 or more
Internet search for issues, e-file documentation, summary to district’s NRM POC for OC coordination (8.3)

Monetary Contribution:
Field office coordinates with RMO to set up proper line of accounting (9.2 & 11.2)

Non-Monetary Contribution:
Field office estimates value of items; coordinates with property/supply staff at field & district offices to determine if capital asset is to be included in inventory (9.4)

If project is valued at or greater than $25,000 (labor + equipment):
Coordinate with RM accountant to determine if asset(s) involved. If yes, a separate asset work item must be created for each asset. New work item(s) will be funded via COA to complete the task(s) (11.1)

Record in OMBIL (12.0)

Recognize donors as appropriate and permitted (14.0)

IMPLEMENT THE PROJECT
Appendix B

Field Office:

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>$ Value of Cash Rec’d</th>
<th>$ Value of Materials/Equip Donated</th>
<th># of Vol</th>
<th>Vol Hrs</th>
<th>$ Value of Professional Services</th>
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Sample Contributions Tracking and Record Keeping Sheet. Contributions must be entered into OMBIL under the Partnerships Update step during the annual recreational update (Wizard) in October.
## Appendix B

### U.S. Army Corps of Engineers

**Contributions and Donor Recognition Plan**

**April 2014**

**Seattle District**

**Appendix B**

<table>
<thead>
<tr>
<th>Item or Bid Number</th>
<th>Received From (Name of Remitter or Beneficiary)</th>
<th>Type of Remittance (Mark X Applicable Column)</th>
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**ENG FORM 3313, JUN 2010**

**PREVIOUS EDITIONS ARE OBSOLETE**
Appendix C

Acronyms and Definitions

96x8862 – U.S. Treasury’s “Contributions and Advances, Rivers and Harbors, Corps of Engineers” account for depositing cash or funds received from voluntary contributions for recreation and natural resources activities. These deposits are available until expended.

**Authorized Recreation Fee Collector** – A field office employee authorized to collect user permit fees on behalf of the Disbursing Officer in the Corps’ Finance Center (UFC), Millington, Tennessee

**CEFMS** – Corps of Engineers Financial Management System

**COA** – Customer Order with Advance

**Contribution/Donation** – Includes anything of value: cash and funds; materials, supplies and equipment; in-kind goods, and services or labor received from an outside source (including governmental entities, organizations, foundations, corporations, businesses, individuals) without consideration or an exchange of value. It does not include construction. Funds or other items received as a result of a competitively awarded grant from a foundation are also considered a contribution.

**Donors** - Individuals, organizations, foundations, governmental entities, corporations, and businesses

**Facility** – The field office who is engaging with a partner

**Facility sponsor** – The party with whom the water resources facility (“project”) had been jointly created, or a party to the facility’s cooperative or partnership agreement

**Field office** – The facility that is engaging with a partner

**MP** – Master Plan

**NRM** – Natural Resources Management

**OMP** – Operational Management Plan

**OMBIL** – Operations and Maintenance Business Information Link

**OPM** – Operations Project Manager

**P2** – Primavera Project Manager

**Prohibited Donors/Contributions** – Contributions from a facility sponsor (i.e., the party with whom the water resources facility had been jointly created or a party to the facility’s cooperative or partnership agreement); real estate; an entity that holds or is seeking a concessions contract; an entity that would identify the Corps with alcohol or tobacco products; construction (falls under 16 USC 460d).

**Project** – A task

**RMO** – Resource Management Office

**Solicit** – Any request made to a non-federal entity, group, or individual for contributions to be made directly or indirectly to the Corps of Engineers

**Sponsor** – The party with whom the water resources facility had been jointly created or a party to the facility’s cooperative or partnership agreement

**UFC** – The Corps’ Finance Center, Millington, Tennessee

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2 If a non-federal entity seeks to perform construction at a Corps water resources facility, the authority for such construction is 16 U.S.C. § 460d. This distinction is important because the requirements for how the Corps must process any funds that it receives from the use of a facility constructed under 16 U.S.C. § 460d are different from how the Corps must process funds received through 33 U.S.C. § 2325 and § 2328.