



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

Contributions and Donor Recognition Plan for Walla Walla District

**Operations Division
Natural Resources Management Section**

August 2013

**CONTRIBUTIONS AND DONOR RECOGNITION PLAN
FOR WALLA WALLA DISTRICT**

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CONTRIBUTIONS AND DONOR RECOGNITION PLAN

FOR WALLA WALLA DISTRICT

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1.0 Introduction

The U.S. Army Corps of Engineers (Corps/USACE), Walla Walla District (District), 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 operating project 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 Master Plans and Operational Management Plans (OMP) of the operating project 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 District Contributions Program as outlined within this Contributions and Donor Recognition Plan.

2.0 Purpose

This Contributions and Donor Recognition Plan is a tool and mechanism used to receive funds, materials, or services from outside resources to complete tasks that are described in the operating project's Master Plan and OMP. Contributions can be used 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 operating projects.

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 OMPs that are eligible for being accomplished under the authority of the Corps Contributions Program.

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

33 U.S. Code (USC) § 569c, *Services of Volunteers*.

33 USC § 2325, *Voluntary Contributions for Environmental and Recreation Projects*.

33 USC § 2328, *Challenge Cost-Sharing Program for Management of Recreation Facilities*.

Engineer Regulation (ER) 37-1-30, *Financial Administration – Accounting and Reporting*; Chapter 5, Accounts Receivable and Collection Procedures.

Engineer Regulation (ER) 1130-2-500, *Project Operations – Partners and Support (Work Management Policies)*: Chapter 10, The Corps of Engineers Volunteer Program; Chapter 11, Contributions Program; and Chapter 12, Challenge Cost-sharing Program.

Engineer Pamphlet (EP) 1130-2-500, *Project Operations – Partners and Support (Work Management Guidance and Procedures)*: Chapter 10, The Corps of Engineers Volunteer Program; Chapter 11, Contributions Program; and Chapter 12, Challenge Cost-Sharing Program.

Headquarters, U.S. Army Corps of Engineers, *Contributions, Fundraising, and Recognition Reference Guide*, October, 2008.

4.0 Authority

The authority for the District to accept contributions is 33 USC § 2325 which authorizes the Corps to accept contributions “of cash funds, materials, and services” “to provide for operation and/or maintenance of recreation areas and the protection and restoration of natural resources at water resource development projects.” The Corps is authorized by 33 USC § 2328 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 voluntary service.

5.0 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. Funds or other items received as a result of a competitively awarded grant are also considered a “contribution.”

6.0 Designation

6.1 Natural Resource Management

The Chief, Natural Resources Management, or appointed designee, shall coordinate the District Contributions Program and ensure compliance with policies and procedures.

6.2 Operating Projects

The Operations Project Manager, or appointed designee, at each operating project shall ensure procedures and policies are followed.

6.3 Resource Management Office

Budget and Financial Accounting staff will assist the operating projects 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 approved annual or 5-year OMPs. If a Federal grant is involved, a note or letter is needed from the granting authority stating the money is acceptable to use on Corps property.

7.2 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 a project partnership agreement [PPA]) may not be accepted. Real Estate cannot be accepted as a contribution through the Contributions Program. For information on whether a particular contribution should be accepted or for further information on authorities and constraints, see the *Contributions, Fundraising, and Recognition Reference Guide*, Section 5.1, or ER 1130-2-500, Chapter 11.

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

7.3 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.

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

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

- Contributions of less than \$2,500 do not require approval from the District Office unless there are concerns about whether the contribution meets the guidance and policy of the District Contributions Program.
- For any contribution valued at \$2,500 or more, the Operations Project Manager must coordinate with the District Contributions Program Coordinator to perform a thorough internet search to determine whether publicly available information exists that raises concerns about the propriety of accepting the contribution. The results of this search shall be saved to the District shared network drive.
- For contributions offered and valued at \$100,000 or above, the Operations Project Manager, in cooperation with the District Contributions Program Coordinator, will submit a written summary of the proposed contribution to the Chief, Operations Division, and Office of Counsel before acceptance can be allowed.

9.0 Program Administration

See appendix A for a flow chart of the process for accepting contributions.

9.1 General

The Operations Project Manager at each operating project shall ensure procedures and policies are adhered to using the *Contributions, Fundraising, and Recognition Reference Guide*, ER 1130-2-500, and EP 1130-2-500, Chapters 10, 11, and 12. The District Contributions Program Coordinator will be contacted and input sought prior to the acceptance of any contribution of \$500 and greater. For each contribution of \$500 and over, the Operations Project Manager or designee will assemble an electronic file on the District shared drive at S:\Operations\Natural Resource Management\Contributions that includes the name of the contributor, type and description of contribution, amount of contribution, and any correspondence and notes that support the contribution.

9.2 Monetary Contributions

Monetary contributions will be deposited into Appropriations Account 96x8862 of the U.S. Treasury according to the requirements outlined in ER 37-1-30, Chapter 5, and treated like a Customer Order with advance in the Corps of Engineers Financial Management System (CEFMS). The advance account should cite the appropriate line of accounting for the final use of funds. The operating project should communicate with Resource Management Office to coordinate the proper line of accounting.

The value of monetary contributions received will be reported in the Operations and Maintenance Business Information Link (OMBIL) in the Partnerships Update section of the Recreation Annual Update.

9.3 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 touring the visitor center, receiving brochures or pamphlets, or any other services.

9.4 Non-Monetary Contributions

Materials and supplies may be accepted. The Operations Project Manager must communicate with the USACE Logistics Activity property/supply staff at both the operating project and the District headquarters level to determine if it is necessary for the item(s) to be identified as capital and included in an inventory. An estimate of the cost of items received and the purpose will be reported in OMBIL in the Partnerships Update section of the Recreation Annual Update.

9.5 Memorials

Operating projects 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 that the donor is made aware that the contribution becomes the property of the Corps and may be relocated or decommissioned as necessary. The interment of ashes or other human remains are not permitted as part of a contribution.

Efforts should be made to encourage the donor to assist with maintenance of the contribution. The Operations Project Manager or designee 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 (see section 14).

10.0 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 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. Donated funds may, however, be used to advance existing project design work.

10.1 Work Projects (General Contributions)

Revenue collected from a contributor at an operating project that is not designated by the contributor for a specific work project will be transferred to the Resource Management Office for deposit into the proper U.S. Treasury account. Following confirmation of receipt and deposit of these funds into the U.S. Treasury, a specific CEFMS account (i.e., funded work item) will be established for contributions received at the operating project. The Operations Project Manager or their designated representative will be responsible for coordinating the establishment of the CEFMS account with the Resource Management Office, Finance and Accounting section. Once deposited, these funds will become immediately available to the operating project and will only be used for the general work activities listed in this Contributions and Donor Recognition Plan.

10.2 Work Projects (Specific or Earmarked Contributions)

The procedures for deposition of such monetary contributions are the same as for 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 Contributions and Donor Recognition Plan.

11.0 Process

11.1 Purchasing/Construction Capital Asset

For projects valued over \$25,000 (labor and equipment included), operating project budget staff need to be informed that 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.

Assets that have a final cost of \$25,000 or more must be capitalized in the District's financial management system. The costs for capital assets must be recorded on a unique work item. Coordination with the Resource Management Office, Finance; Real Estate Division; and/or USACE Logistics Activity must take place prior to a project initiation.

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 work item associated with the contribution box. The process in table 1 will be followed for monetary contributions.

Table 1. Steps to Process Monetary Contributions.

STEP	ACTION	OFFICE
1	Create debtor/vendor record in CEFMS. A record is needed for each operating project.	Resource Mgmt
2	Set up Advance Account. An Advance Account is needed for each operating project.	Resource Mgmt
3	Funds are collected into the Advance Account and sent to USACE Finance Center (UFC).	Resource Mgmt
4	Confirm deposit.	UFC
5	Email received by Budget Analyst confirming deposit. Customer Order is created in CEFMS.	Resource Mgmt
6	Provide technical approval for Customer Order and insert work item.	Operating Project
7	Approve Customer Order which releases funding to the work item.	Resource Mgmt
8	Funds available for expenditure.	Operating Project

11.3 Accepting Direct Contributions up to \$2,500

A patron or organization may want to donate to a park or operating project, but may not want to put a check or large amount of cash in the contribution box. In this case, the Authorized Recreation Fee Collector at the operating project may receive these funds. A receipt must be given, and the staff member 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.

12.0 Reporting

Each operating project that receives contributions must submit an annual report of the total amount of contributions via the OMBIL. See appendix B for a sample contribution tracking sheet.

Engineer (ENG) Form 3313, Remittance Register, (see appendix B) should be used to report monthly contributions from a contribution box and all contributions exceeding \$1,000. Contributions may accrue locally until totaling \$1,000 or more when the funds must then be deposited. A weekly deposit is strongly recommended if funds accrue on a regular basis. The Operations Project Manager, or their designated representative, will prepare a monthly report for the District Contributions Program Coordinator. The reports will be filed and the amounts confirmed with the Resource Management Office.

13.0 Potential Projects

13.1 General

Contributions will be used at the operating project 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

The following list in table 2, while not comprehensive, provides some generalizations of the general types of projects that are typically identified in an OMP.

Table 2. Typical Tasks Identified in Project OMP's and Acceptable for Contributions

General Category	Specific Work Examples
Enhancement of Lake Aesthetics and Recreation	<ul style="list-style-type: none"> • Planting of trees in recreation areas • Floating courtesy docks • Repairs/upgrades to facilities • Drift and debris removal • Install signs and markers • Accessibility improvements • Removal of invasive species
Interpretive Programs	<ul style="list-style-type: none"> • Outreach materials • Enhance current Jr. Ranger Program (supplies, materials, etc.) • Interpretive signage • Water safety equipment (life jackets, etc.) • Advertising/marketing • Special events • Website and Social Media page development
Natural Resources Management	<ul style="list-style-type: none"> • Forest management • Wildlife management • Level 1 and 2 inventories • Habitat studies • Trail development • Develop/enhance geographic information system (GIS) database

14.0 Recognition of Donors

Projects can acknowledge donors and express appreciation via letters or certificates of appreciation, news releases, photo opportunities, ribbon cutting ceremonies, plaques, or other appropriate means consistent with the mission and goals of the Corps and the standards of ethical conduct.

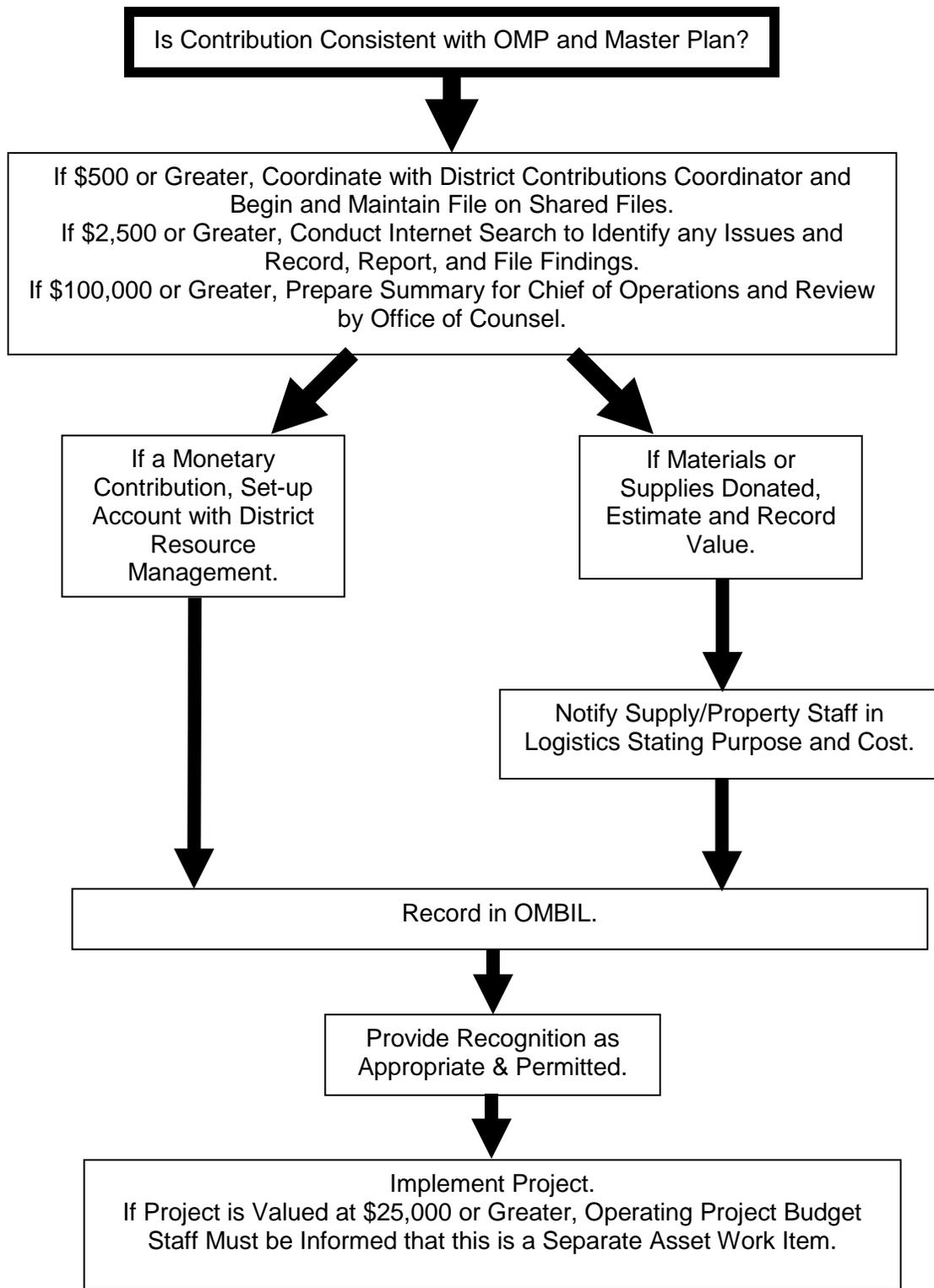
The following procedures provide a framework for donor recognition at a project, ensuring that recognition is commensurate with the level of contribution.

- At a minimum, the Corps will acknowledge all direct contributions in writing through a letter of acceptance that will note the amount of cash contribution, 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.
- 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.
- For contributions valued at \$2,500 or more, a plaque or other appropriate sign may be purchased and placed on the project site to recognize the contribution.
- For contributions valued at \$100,000 or above, a donor board or wall located and integrated into the operating project office, visitor center, or other appropriate visitor facility may be used to recognize the contribution.

Plaques or other methods of donor recognition may be purchased through appropriated funds by the operating project. Appreciation plaques for the donor are not authorized.

APPENDIX A
ACCEPTING CONTRIBUTIONS – FLOW CHART

Accepting Contributions – Flow Chart



APPENDIX B

FORMS

Fiscal Year (FY) XXXX Contributions Tracking and Record Keeping.....	B-1
Engineer (ENG) Form 3313, Remittance Register	B-3

Engineer Form (ENG) 3313, Remittance Register

<div style="display: inline-block; border: 1px solid black; padding: 2px; margin-right: 10px;">Print Form</div> <div style="display: inline-block; border: 1px solid black; padding: 2px;">E-mail</div>							
U.S. ARMY CORPS OF ENGINEERS REMITTANCE REGISTER For use of this form, see ER 37-1-30; the proponent agency is CERM-F.		1. DATE PREPARED (YYYYMMDD)		2. CONTROL NUMBER (<i>Number Consecutively</i>)			
		3. PREPARING ELEMENT			4. INVITATION NUMBER (<i>where applicable</i>)		
5. ITEM OR BID NUMBER	a. RECEIVED FROM <i>(Name of Remitter or Bidder)</i>	b. TYPE OF REMITTANCE <i>(mark X Applicable Column)</i>				c. REMITTANCE NUMBER	d. AMOUNT
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6a. DATE (YYYYMMDD)	b. SIGNATURE OF DESIGNEE PREPARING REGISTER	7a. DATE (YYYYMMDD)		b. SIGNATURE OF AUTHORIZED, ACKNOWLEDGING RECEIPT			