**US Army Corps
of Engineers ®**

CONTRIBUTION PLAN

FOR

MOBILE DISTRICT

A means of accepting gifts or donations and referred to as
the Contributions Program for use at water resources
Projects/Lakes regarding recreation, environmental
protection, and restoration.

September 2012

CONTRIBUTION PLAN FOR MOBILE DISTRICT

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I. 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 objectives 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 consistent with Project Master Plans (MP) or Operational Management Plans (OMP) and will be carefully screened and evaluated for their suitability. Projects or tasks that are not in consonance with the guidance and policy of the Corps Contributions Program will not be initiated.

II. PURPOSE

The Contribution Plan is a tool and mechanism used to receive funds, materials, or services from outside sources 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 or for other operations and maintenance 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 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

Authority to Accept Contributions: Authority to Accept Contributions: 33 USC § 2325 and 2328 authorizes the Corps to accept contributions in connection with carrying out a project for environmental protection and restoration or for recreation. Additionally, 33 USC 569c authorizes the acceptance of the 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. Funds or other items received as a result of a competitively awarded grant from a foundation are also considered a "contribution."

IV. DONORS

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 MP or OMP. If a Federal grant is involved, a note or letter is needed stating the money is acceptable to use on Corps property.

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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 named as a concessionaire, one 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 actions 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.

V. REVIEW AND APPROVAL

Before receiving a contribution other than from a contribution box, OPMs or the District Contributions Coordinator 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 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 for projects and programs that will not cause a significant net increase in O&M costs shall be considered for approval.

Once it has been determined that a contribution can be accepted, they must be evaluated as follows. For each higher donation category, all of the procedures for the previous levels must also be performed.

      A. For contributions less than $2,500, the level of review required to accept is much less than for a higher value donation. The OPM must, under all circumstances, maintain the public confidence in the integrity of the Corps. Before accepting, using, or recognizing direct contributions, a manager must consider the following factors:

           <u>Maintain the integrity of the Corps programs and operations</u>
               a. 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.
               b. The donation and any conditions or restrictions on it are consistent with law, regulation, Corps policy, authorized project purposes or applicable project plans.

c. 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.

<u>Maintain public confidence in the Corps and its programs and employees</u>
a. Acceptance would not likely result in public controversy (e.g., whether an Internet search reveals the donor has a public history of violations, criminal or civil in nature).
b. The donation comes only with conditions that are consistent with Corps program and policy goals.
c. The donation consists of only goods or services needed by the Corps.
d. The donor has no known involvement in litigation or other current disputes with the Corps.

B. For any contribution valued at $2,500 or more, the OPM must perform a thorough Internet search to determine whether publicly available information exists that raises concerns about the propriety of acceptance. Documentation of the search findings shall be included in the required contribution file described in Section VII.

C. For contributions offered and valued at $100,000 or above, coordination is required with the Mobile District Natural Resource Management Section Contribution Coordinator before acceptance can be allowed. A written summary by the OPM or the Appointed District Contribution Coordinator shall be submitted for coordination with the Mobile District Office of Counsel. In addition to the documented internet search (described in paragraph B), the following questions must be answered.

a. Is the donor involved in litigation or other disputes with the Corps?
b. Is the donor currently engaged in or seeking a business relationship with the Corps?
c. Has the donor been debarred or suspended from contracting with the Federal Government?
d. 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?
e. Is the donor regulated by or is seeking a permit from the Corps?

D. 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 support documentation described above must be reviewed by the Mobile District Office of Counsel and submitted through the 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.

VI. PROGRAM ADMINISTRATION (see Appendix A)

General: The Operations Project Manager shall serve or appoint a member of their staff as coordinator to ensure procedures and policies are adhered to utilizing the "Contributions, Fundraising and Recognition Reference Guide", ER and EP 1130-2-500 Chapters 10 and 11. The Mobile District Office 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, type and description of contribution, amount of contribution, and any notes.

Monetary Contributions: Monetary contributions will be deposited into account 96x8862 of the U.S. Treasury according to the requirements outlined in ER 37-2-10, Chapter 4. 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 (RM-B) to determine the correct appropriation intended for use to fund the work.

General Work Projects: 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 RMO for deposit. 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 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 to the Project and will only be used for the general work activities listed in this plan.

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 consistent with the OMP and this plan.

Use of Contributions: Contributions may be used to support projects addressed in the MP/OMP or interpretive programs. In addition, contributions may be made to fund salaries of term or temporary Corps employees. Contributions may not be used for permanent employee salaries.

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 may, however, be used to advance project design work.

Process: Project Budget Analyst sets up a manual Customer Order in CEFMS

The Project budget staff will create the advance account and will establish the manual customer order. A copy of the agreement or explanation of arrangement will need to accompany submission.

RMO contact staff regarding contributions:
- Jean Potter , Resource Management Office, Financial Analysis Customer Order POC
- Janet Frye , Resource Management Office, Accountant

Non-Monetary Contributions: Materials and supplies may be accepted. Coordination with Property/Supply staff in Logistics Management at the Project and/or District Office level shall occur prior to acceptance to help determine if an item(s) needs to be identified as capital and included in an inventory. 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 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:

      A.   Create debtor/sponsor in CEFMS (CEFMS Data Manager)
      B.   Set up advance account and cost share
      C.   Work item from P2 for each AMSCO Project Code
      D.   Collections to advance account (Authorized Recreation Fee Collector)
      E.   Confirm deposit (UFC)
      F.   Email to 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 or Large Donations: 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 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. A note should be written 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.

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.

VII. POTENTIAL PROJECTS

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.

The following list, while not comprehensive, provides some generalizations of the general types of projects that are typically identified in a Project MP and/or OMP.

General Category	Specific Work Examples
Recreation	Install/upgrade ADA facilities Install signs and markers Install playground facilities Planting of trees in recreation areas Install/replace boat docks Funds to pay for park attendant contracts Funds to supplement park mainenance
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 Enhance Jr. Ranger Programs
Environmental Stewardship	Forest management Wildlife management Trail development Develop/enhance GIS database Control of noxious weeds

VIII. RECOGNITION OF CONTRIBUTORS
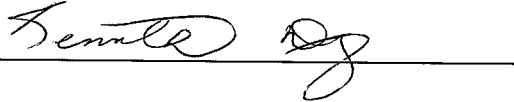
Projects can acknowledge appreciation to contributors via letters or certificates of appreciation, news releases, photo opportunities, ribbon cutting ceremonies, plaque or other appropriate means consistent with the mission and goals of the Corps and the standards of ethical conduct.

IX. Approvals

[signature]
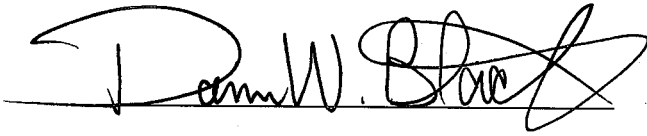
District NRM Contributions Program Manager
Mobile District Office

19 Sep 12
Date

[signature]
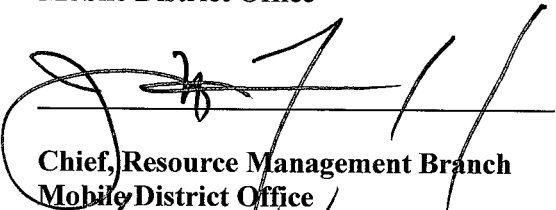
Chief, Natural Resources Management Section
Mobile District Office

19 Sep 2012
Date

[signature]
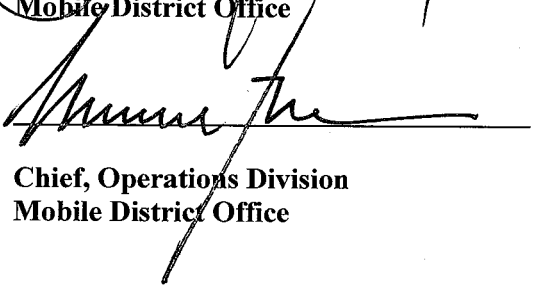
Attorney, Office of Counsel
Mobile District Office

27 Sep 2012
Date

[signature]

Chief, Resource Management Branch
Mobile District Office

21 Sep 12
Date

[signature]

Chief, Operations Division
Mobile District Office

27 SEP 12
Date

Appendix A

Accepting Contributions - Flow Chart

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Contribution Being Offered
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Contribution Box
Proposed & Approved
by Manager

Consistent with OMP
or Master Plan

Set-up Accounting
with Resource
Management

If a Monetary
Contribution, Set-up
Account with
Resource Management

Materials or Supplies
Donated – Record
what was provided
and its Value

Box and Sign
Prepared & Ordered

Record in OMBIL

Notify Supply/Property Staff in
Logistics stating purpose & cost

Contribution Box and
Sign Erected
Ready to begin
Accepting Donations

Implement

Provide Recognitions as
Appropriate & Allowed

Any Donation Valued at $2,500 or More
Conduct Internet Search to Identify any Issues.
Record, Report, and File Findings

For Tasks/Projects
Valued $25,000 or
More Project/Lake
Budget Staff Needs to
Know this is a
Separate Asset Work
Item

Contributions Valued at $100,000 or More Conduct
Research to Identify any Issues and Prepare Summary
then Report to District Natural Resource Management
Contribution Coordinator where Interaction with
Office of Counsel is Necessary – see 2008
Contribution Reference Guide Page 5 for Direction

Appendix B
Contribution Tracking & Record Keeping

Contributions must be entered into OMBIL under REC-Annual Update, Partnerships Update. This form will aid in keeping track of all contributions until OMBIL entry is performed in October of each year.

Date	Organization	Primary Purpose	Description	Value of Cash Received	Value of Materials/ Equipment Donated	Value of Professional Services	Number of Volunteers	Volunteer Hours