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

Table of Contents

I. INTRODUCTION ...........................................................................................................1
II. PURPOSE ......................................................................................................................1
III. AUTHORITY ................................................................................................................1
IV. DONORS ....................................................................................................................1
V. REVIEW AND APPROVAL .........................................................................................2
VI. PROGRAM ADMINISTRATION .................................................................................4
VII. POTENTIAL PROJECTS ............................................................................................6
VIII. RECOGNITION OF CONTRIBUTORS ......................................................................6
APPROVALS ....................................................................................................................7
APPENDIX A ...................................................................................................................8
APPENDIX B ....................................................................................................................9
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.
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:

    Maintain the integrity of the Corps programs and operations
    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.

**Maintain public confidence in the Corps and its programs and employees**

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:**
- 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.
<table>
<thead>
<tr>
<th>General Category</th>
<th>Specific Work Examples</th>
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<tbody>
<tr>
<td>Recreation</td>
<td>Install/upgrade ADA facilities</td>
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<td>Install signs and markers</td>
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<td>Install playground facilities</td>
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<td></td>
<td>Planting of trees in recreation areas</td>
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<td></td>
<td>Install/replace boat docks</td>
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<td></td>
<td>Funds to pay for park attendant contracts</td>
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<td></td>
<td>Funds to supplement park maintenance</td>
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<tr>
<td>Interpretive and Water Safety Programs</td>
<td>Outreach materials</td>
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<td>Interpretive signage</td>
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<td></td>
<td>Website and Social Media page development</td>
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<td>Life jackets and other safety equipment</td>
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<td>Advertising/Marketing</td>
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<td>Special events</td>
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<td>Enhance Jr. Ranger Programs</td>
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<td>Environmental Stewardship</td>
<td>Forest management</td>
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<td></td>
<td>Wildlife management</td>
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<td></td>
<td>Trail development</td>
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<tr>
<td></td>
<td>Develop/enhance GIS database</td>
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<td></td>
<td>Control of noxious weeds</td>
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</tbody>
</table>

**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

[Signatures and dates]

19 Sep 12
Date

19 Sep 2012
Date

27 Sep 2012
Date

21 Sep 12
Date

27 Sep 12
Date
Appendix A

Accepting Contributions - Flow Chart

Contribution Being Offered

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.

<table>
<thead>
<tr>
<th>Date</th>
<th>Organization</th>
<th>Primary Purpose</th>
<th>Description</th>
<th>Value of Cash Received</th>
<th>Value of Materials/Equipment Donated</th>
<th>Value of Professional Services</th>
<th>Number of Volunteers</th>
<th>Volunteer Hours</th>
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