



**US Army Corps  
of Engineers®**

## **Contributions and Donor Recognition Plan**

**San Francisco District**

**Operations Division - 2023**

# CONTRIBUTIONS AND DONOR RECOGNITION PLAN

## FOR SAN FRANCISCO DISTRICT

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# **CONTRIBUTIONS AND DONOR RECOGNITION PLAN**

## **FOR SAN FRANCISCO DISTRICT**

### **1.0 Introduction**

The U.S. Army Corps of Engineers San Francisco District Contributions and Donor Recognition Plan permits the District 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 Operations division 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 Corps' 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 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 or real estate. 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 Specialist (San Francisco District Office)**

The District Contributions Program Coordinator and Operations Division will coordinate the program, will ensure compliance with policies and procedures, and will conduct an annual review of the program.

### **6.2 Operations Division Projects**

The Operations Project Manager, or appointed designee, at each 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 permitted uses.

## **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 letter is required 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 or from an entity which would reflect negatively upon the Corps (Guide or ER 1130-2-500 Chapter 11).

### 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.

**No Lobbying:** Employees shall 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**

Before receiving a contribution other than from a contribution box, Pay.Gov, or other digital systems, the contribution must be evaluated as follows:

- 8.1 Contributions of less than \$2,500 may be approved by the Operations Project Manager unless there are concerns about whether the contribution meets the guidance and policy of the District's Contributions Program.
- 8.2 For any contribution valued at \$2,500 or more, the Operations Project Manager shall 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.
- 8.3 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.
- 8.4 For any single or planned series of contributions valued at one million dollars or more: The contribution and support documentation in Paragraphs 1 – 3 above must be 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.

## 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 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. For each contribution the Operations Project Manager or designee will assemble an electronic file on the District shared drive 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 Operations Project Manager shall communicate with the Resource Management Office to coordinate the proper line of accounting.

The value of monetary contributions received will be reported in the Civil Works Business Intelligence (CWBI) in the Partnerships Update section of the Recreation Annual Update. This will be completed by the Operations Project Manager.

If a check is the form of contribution, it should be made out to: FAO, USACE – San Francisco District.

Monetary contributions can be made via a website, application (App) by Pay.Gov or other USACE Finance Center approved funding collection methods.

### 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 shall 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. Funds from contribution boxes must be accounted for in the same manner as any other donation.

### 9.4 Non-Monetary Contributions

Materials and supplies may be accepted. The Operations Project Manager must communicate with the 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 CWBI 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. 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, materials 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

All funds, including Funds from contribution boxes, must be accounted for in the same manner. 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 all 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 Financing & Accounting Branch 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 completes the process of making funds available in the work item.	Resource Mgmt.
8	Funds available for expenditure.	Operating Project

### **11.3 Directly Accepting Contributions Box Donations 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 by the Operations Project Manager 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.

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**

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

## 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.

15.0 **Approvals**

The undersigned approve of this Contributions and Donor Recognition Plan.

\_\_\_\_\_  
District Contributions Program Coordinator  
Operations Division, San Francisco District

\_\_\_\_\_  
Date

\_\_\_\_\_  
District Counsel  
San Francisco District

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief, Resource Management Office  
San Francisco District

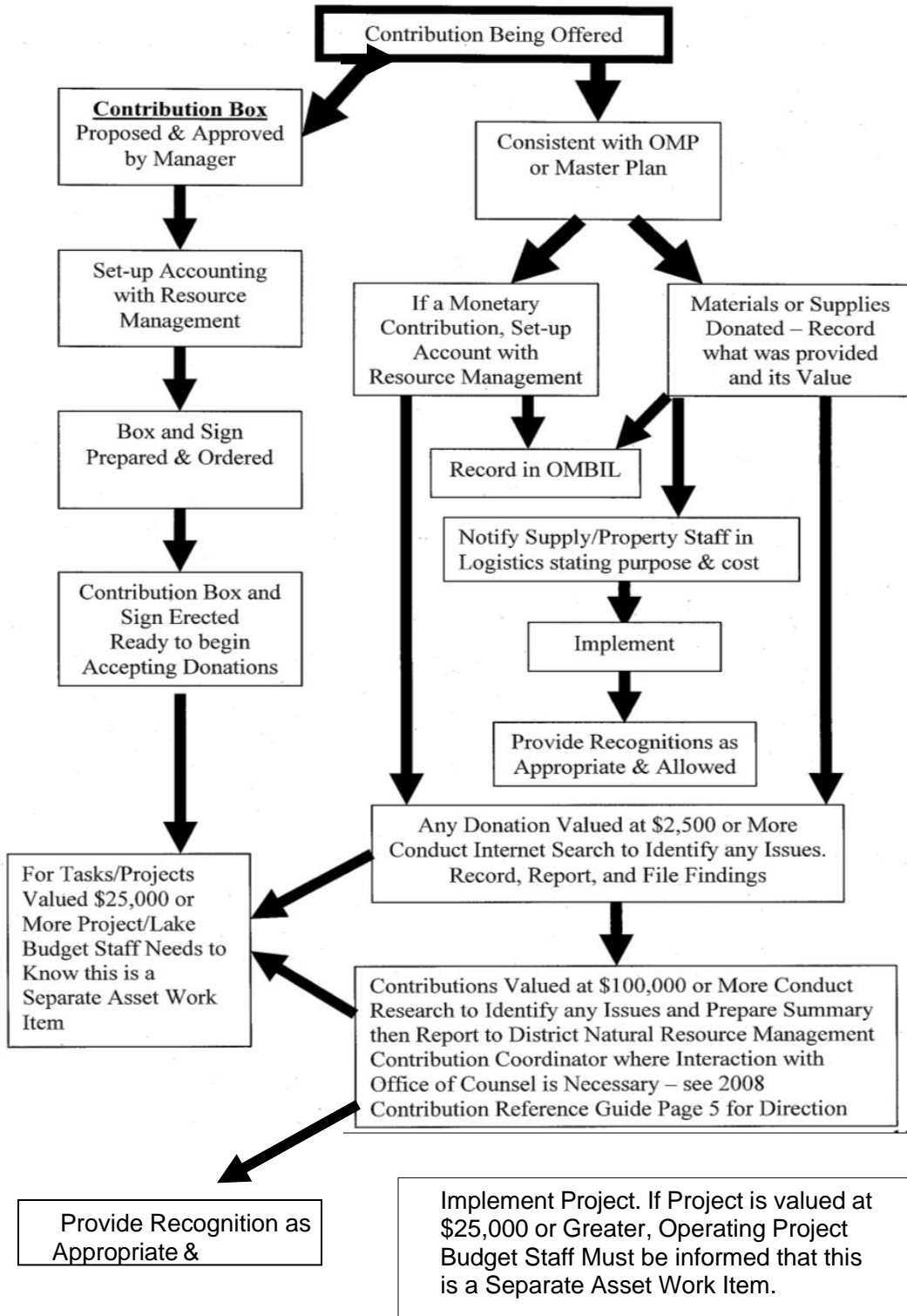
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Chief, Operations Division  
San Francisco District

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Date

# APPENDIX A

## Accepting Contributions – Flow Chart



**APPENDIX B CONTRIBUTION AND RECORD KEEPING**  
**Fiscal Year (FY) XXXX CONTRIBUTIONS TRACKING AND RECORD KEEPING**

Contributions must be entered into CWBI in the Partnerships Update section of Recreational Annual Update each year.

<b>Date</b>	<b>ODT Code</b>	<b>Description</b>	<b>Value of Cash Received</b>	<b>Value of Materials / Equipment Donated</b>	<b>Value of Professional Services</b>