



DEPARTMENT OF THE ARMY  
U.S. ARMY CORPS OF ENGINEERS  
441 G STREET, NW  
WASHINGTON, DC 20314-1000

CECW-CO

16 January 2026

MEMORANDUM FOR COMMANDERS, MAJOR SUBORDINATE COMMANDS AND  
DISTRICT COMMANDS, CHIEFS, OPERATIONS DIVISIONS

SUBJECT: Memorandum on Section 1112, Services of Volunteers, and Section 1153, Challenge Cost-Sharing Program for the Management of Recreation Facilities, of the Water Resources Development Act of 2024

1. Purpose. The purpose of this memorandum is to provide guidance for Sections 1112 and 1153 of the Water Resources Development Act of 2024 (WRDA 2024). Section 1112 authorizes the Secretary to recognize volunteers' service through awards. Section 1153 authorizes the Secretary to enter into agreements with private nonprofit entities to collect and retain user fees for the use of developed recreation sites and facilities and reinvest collected fees at the civil works project where collected. A copy of WRDA 2024 Sections 1112 and 1153 are enclosed (Enclosures 1 and 2).
2. Applicability. This memorandum applies to all USACE commands having responsibilities for civil works functions.
3. The contents of this document do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or departmental policies.
4. References.
  - a. 33 U.S.C. 569c.
  - b. Water Resources Development Act of 2024, Sections 1112 and 1153, P.L. 118-272.
  - c. Water Resources and Development Act of 2016, Section 1155, P.L. 114-322.
  - d. Water Resources Development Act of 1992, Section 225, P.L. 102-580, as amended (33 U.S.C. 2328).
5. Overview. This update to the Partnership and Volunteer Programs is effective immediately and will be incorporated into ER 1130-2-500, "Project Operations – Partners and Support" Chapters 10 -14 when revised.
  - a. Section 1112 provides the authority for the U.S. Army Corps of Engineers (USACE) to spend appropriated funds to purchase recognition items for volunteer service.

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b. Section 1153 expands the authority provided by Section 1155 of WRDA 2016 to allow private nonprofit entities to enter into challenge cost-sharing cooperative management agreements for recreation fee areas. It also fully allows partners in jointly managed areas to use the visitor reservation service provided for by contract or interagency agreement and allows the transfer of user fees received by the reservation service to the non-Federal public or private nonprofit entity pursuant to the challenge cost-sharing cooperative management agreement.

6. Additional Resources. The following appendices provide detailed guidance updates to Chapters 8, 9, 10, 11 and 14 of ER 1130-2-500, dated 10 April 2025.

a. Appendix A: Revised Chapter 8, Cooperating Associations Program

b. Appendix B: Revised Chapter 9, Volunteer Program

c. Appendix C: Revised Chapter 10, Contributions Program

d. Appendix D: Revised Chapter 11, Challenge Partnership Program

e. Appendix E: Revised Chapter 14, Challenge Cost-Sharing Cooperative Management Agreements

7. Point of Contact. My point of contact is Ms. Heather Burke, National Partnership Program Manager, who may be reached at (678) 972-3824.

Encls

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**ENCLOSURE 1**

**WRDA 2024 Section 1112**

**SEC. 1112. SERVICES OF VOLUNTEERS.**

(a) **IN GENERAL.**—The Secretary may recognize a volunteer providing services under the heading “Department of Defense—Civil—Department of the Army—Corps of Engineers—Civil—General Provisions” in chapter IV of title I of the Supplemental Appropriations Act, 1983 (33 U.S.C. 569c) through an award or other appropriate means, except that such award may not be in the form of a cash award.

(b) **PROCESS.**—The Secretary shall establish a process to carry out subsection (a).

**ENCLOSURE 2**

**WRDA 2024 Section 1153**

**SEC. 1153. CHALLENGE COST-SHARING PROGRAM FOR MANAGEMENT OF RECREATION FACILITIES.**

Section 225 of the Water Resources Development Act of 1992 (33 U.S.C. 2328) is amended—

(1) in subsection (b)—

(A) by striking “To implement” and inserting the following:

“(1) IN GENERAL.—To implement”.

(B) in paragraph (1) (as so designated), by striking “non-Federal public and private entities” and inserting “non-Federal public entities and private nonprofit entities”; and

(C) by adding at the end the following:

“(2) REQUIREMENTS.—Before entering into an agreement under paragraph (1), the Secretary shall ensure that the non-Federal public entity or private nonprofit entity has the authority and capability—

“(A) to carry out the terms of the agreement; and

“(B) to pay damages, if necessary, in the event of a failure to perform.”;

(2) by striking subsection (c) and inserting the following:

“(c) USER FEES.—

“(1) COLLECTION OF FEES.—

“(A) IN GENERAL.—The Secretary may allow a non-Federal public entity or private nonprofit entity that has entered into an agreement pursuant to subsection (b) to collect user fees for the use of developed recreation sites and facilities, whether developed or constructed by the non-Federal public entity or private nonprofit entity or the Department of the Army.

“(B) USE OF VISITOR RESERVATION SERVICES.—

“(i) IN GENERAL.—A non-Federal public entity or a private nonprofit entity described in subparagraph (A) may use, to manage fee collections and reservations under this section, any visitor reservation service that the Secretary has provided for by contract or inter-agency agreement, subject to such terms and conditions as the Secretary determines to be appropriate.

“(ii) TRANSFER.—The Secretary may transfer, or cause to be transferred by another Federal agency, to a non-Federal public entity or a private nonprofit entity described in subparagraph (A) user fees received by the Secretary or other Federal agency under a visitor reservation service described in clause (i) for recreation facilities and natural resources managed by the non-Federal public entity or private nonprofit entity pursuant to a cooperative agreement entered into under subsection (b).

“(2) USE OF FEES.—

“(A) IN GENERAL.—A non-Federal public entity or private nonprofit entity that collects a user fee under paragraph (1)—

“(i) may retain up to 100 percent of the fees collected, as determined by the Secretary; and

“(ii) notwithstanding section 210(b)(4) of the Flood Control Act of 1968 (16 U.S.C. 460d–3(b)(4)), shall use any retained amounts for operation, maintenance, and management activities relating to recreation and natural resources at recreation site at which the fee is collected.

“(B) REQUIREMENTS.—The use by a non-Federal public entity or private nonprofit entity of user fees collected under paragraph (1)—

“(i) shall remain subject to the direction and oversight of the Secretary; and

“(ii) shall not affect any existing third-party property interest, lease, or agreement with the Secretary.

“(3) TERMS AND CONDITIONS.—The authority of a non-Federal public entity or private nonprofit entity under this subsection shall be subject to such terms and conditions as the Secretary determines to be necessary to protect the interests of the United States.”; and

(3) in subsection (d)—

(A) by striking “For purposes” and inserting the following:

“(1) IN GENERAL.—For purposes”; and

(B) by striking “non-Federal public and private entities. Any funds received by the Secretary under this section” and inserting the following: “non-Federal public entities, private nonprofit entities, and other private entities.

“(2) DEPOSIT OF FUNDS.—Any funds received by the Secretary under this subsection”; and

(4) by adding at the end the following:

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“(e) DEFINITIONS.—In this section:

“(1) NON-FEDERAL PUBLIC ENTITY.—The term ‘non-Federal public entity’ means a non-Federal public entity as defined in the memorandum issued by the Corp of Engineers on April 4, 2018, and titled ‘Implementation Guidance for Section 1155, Management of Recreation Facilities, of the Water Resources Development Act (WRDA) of 2016, Public Law 114–322’.

“(2) PRIVATE NONPROFIT ENTITY.—The term ‘private non-profit entity’ means an organization that is described in section 501(c) of the Internal Revenue Code of 1986 and exempt from taxation under section 501(a) of that Code.”.

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## **APPENDIX C: REVISED CHAPTER 10 Contributions Program**

### **Chapter 10 Contributions Program**

#### **10–1. Purpose**

This chapter establishes the policy and procedures for accepting voluntary contributions of cash, funds, materials, and services from persons and governmental entities, as authorized by Section 203 of WRDA 1992, as amended (33 USC 2325), in connection with carrying out a water resources project for environmental protection, restoration, or recreation under USACE’s administrative jurisdiction. This chapter includes roles and responsibilities of USACE employees, criteria for determining when contributions can be accepted, permissible activities associated with fundraising, and appropriate forms of donor recognition.

#### **10–2. Policy**

a. Contributions to provide for operation and management of recreation facilities and protection and restoration of natural resources at CW water resource projects may be accepted and used as provided by Section 203 of WRDA 1992. Under this authority, USACE may accept contributions from individuals, families, organizations, foundations, corporations, businesses, associations, tribes, states, and other government agencies but excluding the project sponsor. Contributions may not be accepted from other federal agencies under this authority. However, funds may be accepted from other federal agencies when separate statute provides the authority, for example under a competitively awarded grant program. 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.

b. Although 33 USC 2325 authorizes contributions of services, the acceptance of services from volunteers is separately authorized under 33 USC 569c. Except as provided in this regulation or other HQUSACE guidance, contributions of services should be accepted under 33 USC 569c, when otherwise applicable, following the guidance described in Chapter 9.

c. Contributions that are within current authorities, consistent with USACE missions, and are for work items contained in an approved OMP or project master plan according to Chapter 3 of ER 1130-2-550 may be accepted. Only contributions that result in the sharing of operation and management costs and/or in the development of facilities and will not result in a significant net increase in O&M costs should be

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considered for approval. Contributions supplement budget allocations as another means to accomplish approved work. Examples of acceptable contributions include:

(1) Activities, including, but not limited to, the protection, improvement, restoration, rehabilitation, or interpretation of natural resources, environmental features, recreation areas and facilities, or cultural resources. All facilities, products, and work accomplished become the property of USACE.

(2) Regarding cash, funds, materials, and services, specific guidance on accounting and reporting procedures are provided in ER 37-1-30. Contributions by credit card through online donation methods will be handled in the same manner as cash donations. Each District must work with their local Resource Management Office and the UFC to ensure funds are collected in the correct advance account.

(3) Regarding brochures or other publications, contributions of any interpretive brochures, videos, periodicals, pamphlets, or social media outlets intended for distribution to the public must be reviewed by the District Public Affairs Office.

(4) Contributed personal property will be recorded, accounted for, and managed in the same way as other USACE personal property.

(5) Funds or other items received as a result of a competitively awarded grant from foundations, nonprofit or for-profit organizations, non-federal governmental entities, where allowed in that entity's authorization.

*d.* Real estate cannot be accepted under the Contributions program.

*e.* Individuals and groups, including non-federal governmental entities but excluding the project sponsor may make contributions. The project sponsor is the entity that funded the non-federal cost share, if any, when the applicable water resource project was initially authorized and constructed. Not all USACE water resource development projects were constructed with project sponsors.

*f.* Contributions of troop construction/demolition services and/or materials and supplies may be accepted from National Guard units when such units are operating as state entities in a Title 32 status and the assistance is for environmental protection, restoration, or recreation activities as otherwise contemplated under 33 USC 2325. Prior to accepting contributions from a National Guard unit, the authorized USACE employee will obtain a written certification from the unit's Commander that all soldiers will be in a Title 32 status, acting on behalf of their state government, while performing work at the CW project. Contributions of troop services may not be accepted from active, Reserve, or federally activated National Guard units (members operating in a Title 10 status) under this authority but may be accepted under the

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authority of WRDA 2022, Section 8124, Reserve Component Training at Water Resources Development Projects.

*g.* Contributions of inmate labor services from federal, state, and local correction facilities may be accepted on USACE-managed water resource development projects according to the procedures and requirements provided in paragraph 9–2i(2).

*h.* Contributions by federal agencies may not be accepted under 33 USC 2325. Acceptance of any such contribution must be authorized under separate statutory authority and will not be considered or recorded as a contribution. Granting personnel from other federal agencies opportunities to participate in USACE special events or outreach activities to further the other agency’s assigned missions, at no additional cost to USACE, is not considered a contribution and does not require express statutory authority (such as a U.S. Fish and Wildlife Service biologist discussing bear safety at a USACE Safety Day event).

*i.* Contributions received will be available for projects in addition to the allocated O&M budget and will not result in a reduction of allocated funds. Acceptance of contributions under this authority does not constitute an impermissible augmentation of agency appropriations.

*j.* Contributions may be accepted by authorized USACE employees as outlined in Table 10–1. Authorized USACE employees must have sufficient experience, training, and organizational responsibility to fully consider all factors and circumstances when accepting contributions and must comply with this policy and ethics rules whenever a contribution is offered.

**Table 10–1**  
**Employees authorized to approve and accept contributions**

<b>Authorized Employee</b>	<b>Threshold/Value*</b>
MSC/District/Project Level/Field NRM Staff	Contributions valued at \$2,500 or less per donor in a single year, or a series of pledged donations with a cumulative value of \$2,500 or less from any one donor over several years
District NRM Chief/OPM/Park Manager	Contributions valued at \$100,000 or less per donor in a single year, or a series of pledged donations with a cumulative value of \$100,000 or less from any one donor over several years
District Chief of Operations	Contributions valued at \$500,000 or less per donor in a single year, or a series of pledged donations with a cumulative value of \$500,000 or less from any one donor over several years
District Commander	Contributions valued at \$1,000,000 or less per donor in a single year, or a series of pledged donations with a cumulative value of \$1,000,000 or less from any one donor over several years

Division Commander	Contributions valued at more than \$1,000,000 per donor in a single year, or a series of pledged donations with a cumulative value of more than \$1,000,000 from any one donor over several years
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\*Approvals subject to meeting all acceptance factors.

k. Authorized USACE employees must act in a legally and ethically appropriate manner, gather sufficient information about a prospective donor, and document the factors considered in their decision making. A checklist to help determine and document the appropriateness of accepting a proposed donation is available on the NRM Gateway. The checklist is required for any donation or series of donations valued at \$2,500 or more; however, its use is encouraged for donations of any amount. Authorized USACE employees must seek guidance from their District Office of Counsel if an answer on the checklist is a “yes” or “maybe.”

l. Contributions may be declined when, because of the nature of the contribution, its use, conditions imposed, profit motive, or the character or notoriety of the contributor, it may appear contrary to, compromising, or inconsistent with the laws, regulations, purposes, principles, integrity, standing, or reputation of USACE, the United States Army, or the federal government.

(1) To maintain the integrity of USACE programs and operations, a contribution must be declined if it appears by its size or circumstances to be an attempt to influence any significant USACE decision or action that affects the donor’s interests or otherwise grant the donor special treatment in dealing with USACE.

(2) Contributions and any conditions or restrictions placed on them must be consistent with law, regulation, USACE policy, authorized project purposes, and applicable project plans.

(3) Contributions will not be used by a donor to state or imply USACE endorsement of the donor or the donor’s products, services, or enterprise.

(4) To maintain the public confidence in USACE and its programs and employees, USACE should determine whether acceptance of a contribution might likely result in public controversy by conducting a publicly accessible search for history of criminal or civil violations by the donor.

(5) USACE generally will not accept a contribution from a donor involved in litigation with USACE. There may be circumstances, however, where the subject of the litigation is sufficiently removed from the proposed donation so as not to create any appearance of impropriety. For example, these circumstances may exist when a donor proposes a donation to USACE that is clearly unrelated to the litigation with another USACE office or element or in an amount that does not suggest it is intended to influence the handling of the litigation. The District Office of Counsel must approve

all contributions offered by a donor involved in litigation.

(6) Contributions from an entity that holds or is seeking a concessions contract will be declined. This does not pertain to payment in lieu of rent transactions between USACE and concessionaires.

(7) USACE will not accept donations that impose or require a fundraising challenge to USACE to match the donation, or that obligates donated or appropriated funds in advance of their receipt.

*m.* In instances where a donor has a specific project they are interested in funding, it is recommended to the maximum extent possible that the donor provide the materials, supplies, or services required in lieu of a cash donation.

*n.* Regarding memorial contributions, USACE may accept donated funds or materials for construction of a facility such as a park bench or picnic table in memory of a donor's family member if the item meets USACE standards. A plaque or sign may acknowledge the donation in memory of the deceased family member. Due to the sensitive nature of this type of contribution, the donor must be made aware that the contribution becomes property of USACE and may be relocated or decommissioned as necessary. Notice should be provided to the donor stating that USACE cannot guarantee the lifetime of the memorial facility. The interment of ashes or other human remains are not permitted as part of a contribution. Volunteer maintenance by the donor family may be required to maintain the property. Memorial contributions are accepted at the discretion of the OPM and may be denied if deemed unsuitable for the project.

*o.* Each location that accepts contributions will have a contributions plan that describes the work that will be accomplished with any potential contributions and includes a framework for donor recognition. A District plan may serve as the contributions plan for all water resource projects in the District. The plan will be reviewed and updated by District Operations staff as needed. This document will become part of the water resource project's OMP. It is recommended that project-specific contributions plans be updated annually. A contributions and donor recognition plan template is available on the NRM Gateway Contributions webpage.

*p.* Contributions may be used to fund salaries of term or temporary USACE employees. Contributions may not be used to fund the creation of a permanent full-time employee or wholly fund the annual salary for a full-time permanent position. However, contributed funds may be used to create a funded work item for work on a project by permanent employees, such as project design work, environmental reviews and planning studies, and administrative support of partnership projects. Contributions will not be used to begin construction, a phase of construction, or other projects or programs unless there are sufficient appropriated and donated funds in

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hand to ensure completion of the work to a degree that has independent utility. Research projects, books, mapping, exhibits, films, and all other projects funded with contributions must receive the same reviews and approvals as projects funded entirely by appropriations.

*q.* USACE employees may not directly make a request to an outside source for contributions to USACE. However, USACE employees are permitted to respond to public inquiries about the contributions program and provide program information or educational materials to potential contributors in a diplomatic manner to inform them of the opportunities that are available. Employees will avoid the appearance of soliciting contributions.

*r.* USACE employees are subject to certain standards of ethical conduct as prescribed under 5 CFR 3601 (Supplemental Standards of Ethical Conduct for Employees of the Department of Defense), 5 CFR Part 2635 (Standards of Ethical Conduct for Employees of the Executive Branch, and DoD 5500.07-R (Joint Ethics Regulation), which prohibit, among other things, federal employees from giving preferential treatment to any entity or individual.

(1) Employees may not use their official title, position, or authority of their public office to endorse any product, service, or enterprise. Additionally, employees may not engage in outside activities that conflict with the performance of their official duties. Federal employees may, while off duty and in a personal capacity, be members or leaders of outside organizations, provided they act exclusively outside the scope of their official position. Employees will not take any official action on matters affecting an organization in which they are an active participant or have been an officer or director within the last year.

(2) These and other similar ethical conduct references throughout this regulation describe only some of the primary standards of ethical conduct applicable to USACE employees and should not be viewed as comprehensive guidance. It is the responsibility of each USACE employee to understand and abide by all standards of ethical conduct set forth in the most recent version of DoD 5500.07-R or other related guidance and consult with their local ethics counselor as needed.

*s.* USACE employees may not, in their official capacity, serve on the board, either as a voting member or as non-voting member, including as an ex-officio member, or as an officer or trustee of a cooperating association, friends group, or other USACE partner organization that raises funds to benefit USACE. However, USACE employees may be appointed by their supervisor as points of contact or liaisons to non-federal partner organizations as part of their official duties when appropriately appointed. Employees will not be appointed as liaisons to organizations in which they are officers or directors. Employees should consult with their ethics counselor to ensure compliance with ethics requirements.

*t.* Regarding contribution boxes, a contribution box may be set up by USACE or by an authorized partner at field offices, visitor centers, and other appropriate locations. The installation of a contributions box is optional, at the manager's discretion.

(1) The box should be of a similar design used in many museums. 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.

(2) Funds received from USACE-maintained contribution boxes must be accounted for in the same manner as any other donation. Partners will not handle USACE funds or accept contributions given directly to USACE.

(3) Virtual online contribution boxes may be set up on USACE lake and river project websites that link to a separate page with more information on how to donate. USACE employees may, when asked by visitors about opportunities to donate to support recreation or environmental stewardship projects and programs, direct them to web-based donation boxes maintained by USACE or a partner of the USACE water resource project.

(4) USACE may allow an association or authorized fundraising partner to install and maintain a contribution box at USACE facilities, provided a sign states that the funds received go to the association/partner and describes the intended use of contributed funds. The contributions box must be approved in the cooperating association agreement or in a memorandum to the authorized partner. The agreement/memorandum must include the number, location, appearance, and length of time the donation boxes will be located at USACE facilities, times and methods for collecting funds, accounting procedures, projects that will be funded by the proceeds of the donation box, and disposition of funds in the event the partnership ends. An example memorandum is available on the NRM Gateway.

(5) When cooperating association/partner contribution boxes are at locations other than a USACE visitor center or office, a real estate license should be issued for the placement of the box at the USACE recreation or natural resource area. USACE employees will not collect or handle funds from the cooperating association/partner contribution box.

*u.* Regarding fundraising by outside entities, the implementation of many partnership projects depends on monetary support from non-federal organizations. Private fundraising is one method that non-federal organizations often employ to generate funding.

(1) Per ethics regulations referenced in paragraph 10–2r, USACE employees are not permitted to engage in, or otherwise assist with, such fundraising activities. Negotiating and developing a partnership agreement, where USACE and a partner are coming together and contributing resources toward a mutually beneficial outcome, is not considered fundraising. USACE employees can negotiate with partners in the context of a partnership agreement and partners can then independently fundraise to generate their contribution to the partnership.

(2) Cooperating associations and other partner organizations may accept contributions to the organization but will not handle USACE funds or accept contributions given to USACE. The partner may accept contributions and use them for the continued operation of the organization or donate the funds for USACE NRM efforts as detailed in their agreements. USACE employees should consult with their ethics counselor for any concerns regarding fundraising.

(3) USACE may allow the non-intrusive display or distribution by a partner of materials at USACE facilities to educate visitors about an authorized fundraising activity of the partner. The material must identify the USACE partner conducting the fundraising and inform visitors how they may receive additional information. Materials may include, but are not limited to, donation envelopes, quick-response (QR) codes/website and digital donation links, architectural drawings, models, graphics, newsletters, or other similar information.

(4) USACE may authorize links from USACE websites to partner websites that provide opportunities to make electronic contributions provided that such linkages conform to USACE information technology management and security policies, including those pertaining to websites. All authorized links providing opportunities for electronic contributions must be authorized by a written partnership agreement such as an MOU, challenge partnership agreement, or cooperating association agreement between USACE and the partner.

(5) In many cases, donors contribute to a nonprofit partner of USACE, with the partner subsequently contributing to USACE. Most nonprofit partners also have their own professional standards under which contributions are screened. Donor review is required by partners engaged in any fundraising activity intended to ultimately benefit a USACE project to determine if the contributions are consistent with the purpose and mission of USACE and are in the best interest of the agency. A donation with conditions on its use cannot be accepted if those conditions conflict with laws, rules, regulations, or USACE policies and project missions.

(6) Consistent with this and other applicable regulations and law, nonprofit partners of USACE may engage in fundraising activities on government property and keep those funds. All such fundraising activities must be approved by the OPM in writing, in advance. In instances where a special use permit is required, such

approval may be included as a condition of the permit. All costs associated with a fundraising effort on government property, including required plans and studies, are the responsibility of the fundraising partner.

v. The following policies relate to accounting and reports.

(1) Prior coordination with Logistics Management should occur before contributed personal property is accepted. For recordkeeping purposes, the value of materials and equipment should be determined using the local market value for which comparable items could be purchased or rented if for short-term use. Recording, accounting, and management of property items will comply with ER 700-1-1 (USACE Supply Policies and Procedures).

(2) Monetary contributions will be accounted for according to the most current memo, Subject: Civil Works Collection Policy. Money collected from contributors will be deposited into account 096X3123 of U.S. Treasury according to the requirements outlined in ER 37-1-30 and will be available until expended regardless of fiscal year received. Checks should be made out to Finance and Accounting Office (FAO), U.S. Army Engineer District (USAED), (insert District name here).

(3) Collections are handled as a non-federal contribution, with a work item set up in P2 citing appropriation 096X3123 where the funds will be captured when completing the advance account, allowing the District Resource Management office to fund the transaction.

(4) Monetary contributions will be transmitted not later than Thursday of each week or each day the total amount collected but not transmitted exceeds \$5,000. DD Form 1131 is the authorized form for transmittal to the Finance and Accounting Officer. These funds are immediately available to the donated site for obligation and expenditure without further action by HQUSACE after the confirmed receipt is received from the Federal Reserve Board.

(5) All contributions received will be available for expenditure at the project where they are collected. Contributions received at the District, MSC, and headquarters offices will be distributed as deemed to best meet the goals described in the contributions plan. Contributions earmarked for a specific project purpose may be accepted provided the purpose is consistent with the project Master Plan or OMP. Contributed funds are not subject to year-end closeout and may be carried over to future fiscal years. Once collected, contributed funds are considered appropriated funds of the Federal Government, available solely for the purposes set forth under 33 USC 2325, and subject to any valid use restraints placed on the funds by the contributor. As such, all funds will be accounted for and disbursed under the same standards of accountability as appropriated funds received through annual appropriations.

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(6) Appointment of authorized collectors for receiving monetary contributions must be made in writing by the Finance and Accounting Officer according to ER 37-1-30. When accepting direct monetary donations, the fee collector must issue a receipt to the donor. A standard receipt book is appropriate for this purpose. A note should be written stating the purpose of the contribution.

(7) USACE does not provide tax advice. If a contributor asks for tax information, the USACE representative should ask the contributor to consult their tax advisor. If requested, a receipt should be furnished to contributors for their contribution. A letter acknowledging the acceptance of a contribution should be written for any contribution.

(8) Each water resources project office will maintain accurate records on contributions. A sample tracking spreadsheet is available on the NRM Gateway. The project office will report annually the total amount of contributions via the CWBI-OPS tool or other HQUSACE designated data collection tool.

w. The following policies relate to donor recognition and publicity.

(1) Recognition is encouraged to express appreciation to contributors and acknowledge the public support that has been received. USACE will acknowledge its appreciation in a manner consistent with USACE mission and goals and the standards of ethical conduct. This may include letters or certificates of appreciation; news releases to newspapers, magazines, social media channels, radio, and television; photo opportunities, ribbon-cutting ceremonies, articles in the project news briefs; or other appropriate means. Media recognition should be coordinated with the District Public Affairs Office.

(2) At a minimum, USACE will acknowledge all direct contributions in writing through a letter of appreciation and acceptance. This letter of acceptance will note the date of acceptance, amount of cash donation or description of in-kind contributions provided, as well as articulate any conditions that might apply to the contribution. The letter will not attempt to value non-monetary contributions but will note the quantity and descriptions of items received. This will serve as a record the donor may use to verify their charitable contribution. A copy of the letter will also be maintained by USACE for recordkeeping purposes. An example letter of acceptance is available on the NRM Gateway.

(3) Media events, press announcements, photo opportunities, ground breakings, ribbon cuttings, festivals, clean-up days, and other activities or forums in which the donor is involved (such as an annual meeting/convention of nonprofit organizations) can be used to provide high-profile donor recognition. Some of these events may be held on site per USACE policy. USACE projects may recognize partner or donor support on banners, posters, flyers, and similar items. If USACE is the primary host, it should be clear that it is a USACE event held in cooperation with “xyz” organization

or company.

(4) OPMs may waive day-use fees for one day or provide free one-night camping certificates to contributors as a show of appreciation.

(5) USACE may recognize on its website the partnership with an organization or function as a donor recognition board.

(6) Plaques or other mementos may not be purchased with appropriated funds and given to donors to recognize contributions of volunteer service in accordance with paragraph 9-2 bb(1). Monetary or cash awards will not be offered.

(7) Recognition will avoid any suggestion of commercialization, advertising, or endorsement of a product, service, or organization. The recommendation of commercial enterprises, products, and services are considered endorsements. Agencies and employees will not refer to brand names of commercial products in interviews and in written, audio, and visual materials. However, acknowledging the contributions of an organization, including a commercial enterprise, is not considered endorsement when the business, specific products, and services are not promoted or recommended. USACE employees should consult their ethics counselor for any concerns regarding possible endorsement.

(8) USACE personnel may recommend exceptional contributors to HQUSACE NRM Branch for possible special recognition. The annual national Excellence in Partnership award recognizes exceptional contributions by a partner providing substantial support to USACE. Ceremonies may also provide excellent opportunities to communicate partnership accomplishments and recognize donors.

(9) In some instances, a contribution may warrant on-site recognition. This form of recognition usually occurs in the project office, visitor center, or a recreation facility or developed area. USACE will avoid on-site recognition that might clutter, detract, or interfere with the scenic value of the environment or project facilities. Use of small markers, bricks, or plaques may be appropriate on some locations to provide recognition of a contributor, express gratitude, and encourage others to contribute. On-site recognition is typically provided in the form of a “credit line” as described here, or statement of appreciation by USACE. Examples of appropriate on-site recognition include, but are not limited to, the following:

(a) Credit lines are a short, discrete, unobtrusive statement expressing appreciation typically found at the end of the material or item or on a donor recognition plaque. Only simple donor credit lines, including name script, QR code/website and logos, are appropriate on printed or electronic material, audio/video products, wayside exhibits, kiosks, interpretive signs, or as recognition for a special

event.

(b) Recognition will not include specific product names, slogans, or advertisements. The credit line on a lake brochure may state, "This brochure was made possible through the contribution of <logo, name script, name, website>." On electronic material (video, film, etc.), the donor recognition may appear either at the beginning or the end of the presentation. However, the use of digital on-screen graphics or "bugs" are not permissible forms of donor recognition. In the case of computerized information kiosks or other electronic displays to be placed in visitor service areas, the credit line containing the donor's name script, logo, or website may appear either at the beginning or the end of the presentation.

(c) Where a donation is integrally related to the lake/project, to the existence of the lake/project, or to what is being interpreted, interpretive programs may identify the donor and how the donation was used.

(d) A sign may recognize donors' contributions to a restoration or construction project. The sign should be informational, of appropriate design and scale, and express clearly that USACE is recognizing the donation. It should inform visitors about the nature of the project and the support of the donor.

(e) When on-site displays are deemed appropriate, tasteful, and unobtrusive, plaques or other treatments may be used. The duration of this form of recognition may vary depending on the project, donation, and location. Plaques are not to be affixed to the "historic fabric" of structures nor should they, or any other donor recognition treatment, be placed in natural zones or cultural zones where they intrude on the character of the area. Donor recognition is allowed on motor vehicle, benches, bricks, paving stones, pathways, landscaped areas, or other facility furnishings. Plaques acknowledging the contribution of a donor to the construction, restoration, or rehabilitation of a room or facility are allowed. As an example, a plaque may state: "The construction/renovation of this room (or facility) was made possible through the generous donation of (fill in the name)."

(f) Donor recognition boards, walls, or plaques are permitted in visitor centers or other appropriate visitor facilities. These boards or walls should use a format that allows recognition of donors by the placement of name plates or other markers that can be added and removed with relative ease. A project's donor recognition plan should establish criteria for any donor boards or walls, including minimum thresholds for recognition and duration. The names of corporate or business donors will appear in the same fashion as all other names. Corporate name scripts and logos will not be used on donor boards and walls. Donor boards and walls, either electronic or traditional, should be integrated into the design of the facilities.

(g) To maintain USACE policy that its facilities be free of commercialism, advertising, and marketing, slogans and taglines may not appear under any circumstances.

(h) The permanent naming of visitor centers, rooms, features, or lake facilities will not be used to recognize contributions of any kind to a lake/project or USACE. The temporary naming of rooms or USACE facilities is permitted only to recognize donations for the renovation of that facility or construction of a new facility. The renovation or rehabilitation of structures or historic or natural features may not be acknowledged through naming. The District Commander must approve naming opportunities. Naming is limited to a period of one year after completion of the renovation or construction unless an extension has been granted by the Division Commander.

(10) USACE should advise contributors to apprise USACE of any publicity they initiate.

(11) Regarding events held at USACE facilities with partners, events fall into two categories: non-USACE events allowed under special use permit, and events wholly or partially held by USACE. In either case, the event may recognize corporate participation by limited use of corporate logos and name script on temporary event facilities (signs, T- shirts, literature). These items may be used at all such special events provided the size, scale, scope, and location of corporate logos and name script does not dominate the event facilities or area. This is to prevent commercialization of the event or project.

(a) For official USACE events, USACE may provide appropriate recognition, provided corporate names are not used in a way that implies or suggests USACE endorsement of a product or company or be construed as commercial solicitation or advertising. The purpose of such recognition is simply to acknowledge the participation of a partner. To prevent the appearance of endorsement, any conditions on offering or accepting a contribution should be included in an exchange of letters or other written documentation. They include provisions specifying the amount, type, and size of recognition signs. On-site notices (such as banners) must be appropriate to the character and scale of the event. The project manager may display such notices for a period of time in advance of the event to encourage public attendance. Partners may be permitted to establish a temporary hospitality area for special events.

(b) For non-USACE events, notices on temporary displays directly associated with the event containing the partner(s) names or logos or name script may be placed in close proximity to the event in both time and location.

(12) Examples of letters and certificates of appreciation, news releases and

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SUBJECT: Policy Guidance for Section 1112, Services of Volunteers, and Section 1153, Challenge Cost-Sharing Program for the Management of Recreation Facilities, of the Water Resources Development Act of 2024 (WRDA 2024)

articles, event recognition, banners, agency and partner websites, credit lines, construction signs, plaques, and donor boards are available on the NRM Gateway Contributions Program page.