

CHAPTER 11 - CONTRIBUTIONS PROGRAM

11-1. Purpose. This chapter establishes guidance on accepting contributions.

11-2. Background. The contributions program, authorized by Section 203 of the Water Resources Development Act of 1992, authorizes the Corps to accept contributions from groups and individuals in connection with carrying out water resources projects for environmental protection and restoration or for recreation.

11-3. Guidance.

a. Although Section 203 of the Water Resources Development Act authorizes contributions of services, the acceptance of service from volunteers was previously authorized by Section 569C of the Supplemental Appropriations Act of 1983. The guidance contained in ER 1130-2-500, Chapter 10, Volunteer Program, should be used to accept contributions of services.

b. Locations that are not required to prepare a Master Plan, such as district offices, division offices, and HQUSACE, should prepare a contributions plan that describes the work that will be accomplished with any potential contributions that are received. Contributions supplement budget allocations as another means to accomplish approved work.

c. Prior coordination with Logistics Management should occur before contributed personal property is accepted. Personal property is property of any kind except lands and improvements that are permanently attached and ordinarily regarded as real estate. Recording, accounting, and management of property items will be in accordance with ER 700-1-1.

d. Major Subordinate Commands are responsible for the coordination of the contributions program within their command. The Commander may accept or decline contributions. The Commander may assign coordination of these duties to a command coordinator within the Civil Works operations element. The coordinator will monitor and evaluate the district contributions programs, provide assistance to the district counterparts, and act as a liaison between the districts and HQUSACE.

e. District commanders are responsible for administering the contributions program within their district. The Commander may accept or decline contributions. The Commander may delegate responsibilities of the program at his/her discretion and assign coordination of these duties to a district coordinator within the Civil Works operations element. The district coordinator is responsible for keeping the district program running smoothly and efficiently, and ensuring that it meets the needs of the Corps of Engineers and the participants. The coordinator helps in assessing needs and identifying work that can be accomplished with contributions, provides guidance, handles inquiries regarding the program, and keeps the district and project staff current on ideas and procedures for using contributions.

f. Contributions may be used to provide brochures or other publications for the Corps. Periodicals or pamphlets intended primarily for distribution outside the Corps must be approved by the HQUSACE Publications Advisory Committee before printing or reprinting. Requests for publications should go through channels to be reviewed by the HQUSACE committee. The request should include the text, intended audience, plan for distribution, estimated total cost to produce the publication, partner's contribution, and benefit to the public and the Corps.

g. Materials and Equipment. For record-keeping purposes, the value of materials and equipment should be determined using the local market value that comparable items could be purchased, or rented if for short-term use.

h. Expenditure. All contributions received at the project will be available for expenditure at the water resource development project where they are collected. Contributions received at the district, MSC, and headquarters offices will be distributed as is deemed best to meet the goals described in the contributions plan.

i. Earmarked Contributions. Commanders may, at their discretion, accept a contribution earmarked for a particular project purpose providing the purpose is consistent with the project Master Plan or Operational Management Plan.

j. Contribution Box. A contribution box may be set up at field offices, visitor centers, and other appropriate locations. The installation of a contributions box is optional, at the manager's discretion. 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.

k. Cooperating associations may accept contributions to the association but shall not handle Corps funds or accept contributions given to the Corps. The association may accept contributions and use them for the continued operation of the association or donate the funds for the Corps management effort, as detailed in their cooperative agreement. The Corps may permit the association to install a contributions box provided the sign states that the funds received go to the association and their use.

l. Tax Information. The Corps does not provide tax advice. If a contributor asks for tax information, the Corps 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 over \$100.

11-4. Accounting and Reports.

a. Revenue. Revenue collected from contributors will be deposited into account 96x8862 of U.S. Treasury according to the requirements outlined in ER 37-2-10, Chapter 4. Collections will be transmitted not later than Friday of each week, or each day the total amount collected but not transmitted exceeds \$1,000. ENG Form 3313 (Remittance Register) or DD Form 1131 and a copy of the SF 215 (Deposit Ticket) are the authorized forms for transmittal to the finance and accounting officer. These funds are immediately available to the collecting installation for obligation and expenditure without further action by HQUSACE after the confirmed receipt is received from the Federal Reserve Board. All funds will be accounted for and disbursed under the same standards of accountability as appropriated funds.

b. Authorized Collectors. Appointment of authorized collectors for receiving contributions must be made in writing by the finance and accounting officer in accordance with ER 37-2-10, Chapter 4.

c. Reports. Each water resources project office will maintain accurate records on contributions according to ER 37-2-10. The project office will annually report the total amount

of contributions via the Natural Resources Management System (RCS: CECW-O-39). Division or district offices may require more frequent reports of greater detail.

11-5. Promotion. The Corps may encourage participation in the contributions program by informing potential partners in a diplomatic manner of the opportunities that are available. The potential for participants is tremendous and includes civic organizations, conservation clubs, cooperating associations, local business, corporations, and individuals.

11-6. Recognition and Publicity.

a. Recognition. Recognition is encouraged as a way to express appreciation to contributors and acknowledge the public support that has been received. The Corps will acknowledge its appreciation in a manner consistent with the mission and goals of the Corps and the standards of ethical conduct. This may include letters or certificates of appreciation (ENG Form 4883-R as in Appendix S or a locally designed certificate), news releases, photo opportunities, ribbon cutting ceremonies, articles in the project news briefs, or other appropriate means. Recognition will avoid any suggestion of commercialization, advertising, endorsement of a product, service or organization. Corps personnel may recommend exceptional contributors to HQUSACE (CECW-ON) for possible special recognition.

b. On-site Recognition. The Corps will avoid on-site recognition that might clutter, detract or interfere with the scenic value of the environment or project facilities. Limited use of small markers or plaques may be appropriate on some locations as a way to provide recognition of a contributor, express gratitude, and encourage others to contribute.

c. Contributor's Publicity. The Corps should advise contributors to appraise the Corps of any publicity they initiate.