

ATTACHMENT 2

Frequently Asked Questions for Monetary Donations

1. **Where can I find the Donations Policy?**

The BLM Manual Section (MS) 1105 - Donations, Solicitation, and Fundraising (Public) is available at: <https://www.blm.gov/sites/blm.gov/files/MS-1105%20rel.%201-1801.pdf>.

2. **What forms of payment may the BLM accept for monetary donations?**

The BLM can accept cash, check, credit card, electronic funds transfer (EFT), or Automated Clearing House (ACH) transfers.

3. **How must monetary donations to the BLM be deposited, and who may assist with this process?**

After an Authorized Employee has determined it is appropriate to accept a monetary donation, donated funds of any value received by the BLM must be placed under immediate accounting control using existing standard operating procedures (SOP) for entering funds into the Collection and Billings System (CBS) using the appropriate Commodity, Subject, and Action (CSA). Deposits entered in the CBS will interface nightly with the Financial and Business Management System (FBMS). Authorized Employees who have accepted monetary donations should work with their designated administrative/budget officer. Authorized Employees will provide guidance and assistance.

4. **Who is an Authorized Employee and what role do I play in the donation evaluation, acceptance, and accounting process for monetary donations?**

Authorized Employees

An authorized employee may accept an individual donation and is responsible for ensuring that the BLM and Departmental donations policies are adhered to when evaluating donors and donations to the BLM. Table 1-1 of the policy shows who may accept and approve a donation to the BLM. Through the Assistant Director for National Conservation Lands and Community Partnerships, the Director has the authority to accept donations of any value and may approve and accept monetary donations valued at \$250,000 or more on behalf of the BLM. State Directors may approve donations of real property of any value and donations valued at \$250,000 or less. District managers may accept donations other than real property valued at \$50,000 or less. Field managers and monument managers who report directly to the State Director may accept donations other than real property valued at \$25,000 or less. These authorities are also outlined in BLM's *Manual Section 1203, Delegation of Authority*.

Subject Matter Experts (Program/Resource Specialists)

Not all BLM staff are authorized employees as defined in MS-1105. However, subject matter experts that work with an authorized employee may be responsible for gathering the appropriate information for the authorized employee when evaluating and documenting the

appropriateness of a donation. Subject matter experts (e.g., outdoor recreation planner or wildlife biologist) will take the lead on completing the appropriate documentation (see Table 1-3 of MS-1105).

Administrative/Budget Officers and CBS Core Team Leads

After an Authorized Employee has determined it is appropriate to accept a monetary donation, the funding received by the BLM must be placed under immediate accounting control using existing standard operating procedures for entering funds into the CBS. BLM administrative/budget officers will be responsible for assisting authorized employees in establishing the appropriate accounts for an accepted donation, consistent with Section 1.6.E of MS-1105 and the accounting instructions outlined in this FAQ document. In some circumstances, a new CSA code in CBS will need to be established. BLM budget officers/analysts will need to coordinate with their CBS Core Team Lead to submit Form 1372-10 (CSAP Request Form) through the CBS Help Desk/Remedy Ticket to create the CSA. The response to question 10 includes detailed instructions regarding the CSA request process.

5. Which programs can accept monetary donations?

Seven program areas and one general program area have been established in FBMS to accept donations. Below is a list of the program areas and subactivities:

1. L7210 – General
2. L7220 – Resource Restoration Protection or Stewardship
3. L7230 – Grazing
4. L7240 – Energy and Minerals
5. L7250 – Wild Horse and Burro
6. L7260 – National Conservation Lands
7. L7270 – Site Specific Recreation Drop Box
8. L7271 – All Other Recreation

6. What is the fund for recording monetary donations?

Fund XXXL8069DN will be used to deposit all monetary donations in FBMS.

7. Which forms are required prior to depositing a monetary donation?

The Authorized Employee must complete and provide a copy of the Donation Form to the CBS Accounts Staff to ensure that the donation is receipted, recorded, and deposited accurately.

8. Are monetary donations eligible for refunds?

Donations of \$249 or less are not eligible for a refund. Refunds for donations greater than or equal to \$250 are only allowed when the donation was received in error; for example, when the BLM did not have the legal authority to accept the donation, or the donation does not benefit the BLM. In case of a refund request, the Authorized Employee must provide guidance and approval.

9. What Commodity, Subject, and Actions are available in CBS to receipt monetary donations?

The table below includes CSAs which are available in CBS for donation deposits:

Commodity	Subject	Action
DONATIONS \$250 OR GREATER	ENERGY AND MINERALS	EARMARKED FOR SPECIFIC PURPOSE
DONATIONS \$250 OR GREATER	ENERGY AND MINERALS	NO RESTRICTIONS
DONATIONS \$250 OR GREATER	GENERAL DONATION - NO RESTRICTIONS	GENERAL
DONATIONS \$250 OR GREATER	GRAZING	EARMARKED FOR SPECIFIC PURPOSE
DONATIONS \$250 OR GREATER	GRAZING	NO RESTRICTIONS
DONATIONS \$250 OR GREATER	NATIONAL CONSERVATION LANDS	EARMARKED FOR SPECIFIC PURPOSE
DONATIONS \$250 OR GREATER	NATIONAL CONSERVATION LANDS	NO RESTRICTIONS
DONATIONS \$250 OR GREATER	RECREATION	EARMARKED FOR SPECIFIC PURPOSE
DONATIONS \$250 OR GREATER	RECREATION	NO RESTRICTIONS
DONATIONS \$250 OR GREATER	RESOURCE RESTORATION PROTECTION OR STEWARDSHIP	EARMARKED FOR SPECIFIC PURPOSE
DONATIONS \$250 OR GREATER	RESOURCE RESTORATION PROTECTION OR STEWARDSHIP	NO RESTRICTIONS
DONATIONS \$250 OR GREATER	WILD HORSE AND BURRO	EARMARKED FOR SPECIFIC PURPOSE
DONATIONS \$250 OR GREATER	WILD HORSE AND BURRO	NO RESTRICTIONS
DONATIONS LESS THAN \$250	ENERGY AND MINERALS	GENERAL
DONATIONS LESS THAN \$250	GENERAL DONATION - NO RESTRICTIONS	GENERAL
DONATIONS LESS THAN \$250	GRAZING	GENERAL
DONATIONS LESS THAN \$250	NATIONAL CONSERVATION LANDS	GENERAL
DONATIONS LESS THAN \$250	RECREATION	NON-SITE SPECIFIC
DONATIONS LESS THAN \$250	RESOURCE RESTORATION PROTECTION OR STEWARDSHIP	GENERAL
DONATIONS LESS THAN \$250	WILD HORSE AND BURRO	GENERAL

Actions that are EARMARKED FOR A SPECIFIC PURPOSE will prompt the user to enter the unique Work Breakdown Structure (WBS) established for the donation. For all other donation actions, the WBS will be derived by CBS and will not require user input. WBS codes for all general non-restricted donations under \$250, with exceptions of recreation drop box accounts, have already been established in FBMS and are ready for use.

10. What is needed to create a CSA for monetary donations made to a specific site using a drop box?

After the WBS is established, the CSA will be created following the existing process in place, by completing Form 1372-10, the CSAP Request Form. The form can be found at: <https://doimsp.sharepoint.com/sites/blm-oc-dbs/accounting/Pages/CBS.aspx>.

Once the Authorized Employee approves a recreation site to receive monetary donations via a drop box, and the WBS for the site has been requested and established in FBMS, a CSA will be created under the RECREATION – MISC DONATIONS Commodity. For more information regarding the process for creating a CSA, refer to the Recreation Area Drop (Donation) Box Account Set Up Instructions (available on the [BLM Donations SharePoint](#)).

11. What is needed to establish a WBS for monetary donations with a specific purpose?

For monetary donations made with a specific purpose, a unique WBS code needs to be established in FBMS. When the first collection is received, deposit the collection to suspense fund XXXL6500DP, where the funds will be held until the appropriate WBS account is established. Coordinate with your budget office to have a new program-specific unique WBS code assigned for the deposit and expenditure of the donation.

To begin the process of establishing a unique WBS code, complete Form 1310-20 - Project/Subproject Number Assignment and Information Form. This form can be found in the project forms folder on the [NOC Project Management SharePoint site](#).

Upload the 1310-20, a copy of the CBS receipt, and Donation form or any approval documentation to the [NOC Project Management SharePoint site](#) with assistance from your BLM State Office's administrative/budget office. After the WBS is entered in FBMS, and the CSA is created, transfer the collection from suspense to the new project account.

Recreation donations will not use the existing recreation site WBS codes beginning with LVRD. Drop box donations will begin with LVDN, followed by the same 4-digit recreation site code to identify each location.

All other donations for a specific purpose (earmarked) require a unique sequential number in the last 4 digits of the WBS code for collection tracking purposes.

12. Are we tracking the program as part of the WBS?

Yes. Each program will be tracked separately through a unique code, which is included in positions 6-8 of the WBS code, as follows:

1. GNR – General
2. RRP – Resource Restoration Protection or Stewardship
3. GRZ – Grazing
4. EAM – Energy and Materials
5. WHB – Wild Horse and Burro
6. NCL – National Conservation Lands
7. xx99 – Site Specific Recreation Drop Box WBS will be created upon request and after the site is approved to receive monetary donations
8. REC – All Other Recreation Donations

For more details about the WBS structure and examples, see Attachment 1 Accounting for Monetary Donations.

13. Are there any other requirements for monetary donations from a drop box?

Yes, monetary donations must be counted by two staff members, must be recorded on a donation affidavit, and both staff members must sign and date the affidavit. A Sample Donation Affidavit is available on the [BLM Donations SharePoint](#).

14. Will monetary donations require the donor's information in CBS?

Monetary donations less than \$250 will not require the donor's information. Donations greater than or equal to \$250 will require the donor's information be entered into the CBS Customer information fields.

15. What reports will be available to identify monetary donations received by the BLM?

CBS Reports will be available to identify each monetary donation transaction receipted in the CBS. FBMS Reports will also be available after the nightly interface from CBS of the monetary donation transactions.

16. When are monetary donations restricted?

General donations and most donations under \$250 have no restrictions. Donations of \$250 and greater may have no restrictions or may be earmarked (restricted) for a specific purpose within the benefiting program area. All restricted collections will require a unique, trackable WBS code.

17. Will the CBS Accounts Staff be responsible for providing the Donor with any documentation for tax purposes?

No, the Authorized Employee will be responsible for providing the Donor with a Letter of Donor Appreciation. If requested, the CBS Accounts Staff can provide a copy of the CBS receipt to the Donor or the Authorized Employee to include as part of the appreciation letter.

18. Can the signing authorities outlined in the policy be re-delegated (i.e., State Director can delegate signing/acceptance of \$50,001 to \$250,000 down to the District Manager)?

No, the delegations of authority outlined in Table 1-1 of the policy do not allow for re-delegating to other authorized employees.

19. Are monetary donations receipted to the receiving State?

Yes, monetary donations will be receipted to the State receiving the donation.