

Chapter 6.3.1 Donation Boxes
E:\FW\TW\2013 Update to the Reference Guide to Director's Order #21 on Donations and Fundraising
In which the NPS addresses the concerns identified in the OIG Audit Report titled,
National Park Service Visitor Donation Boxes (Report No. ER-IS-NPS-0014-2011, March 2012)

6.3.1 Donation Boxes

Donation boxes provide opportunities for visitors who are moved to do so to support a park.

In this section you will find information on:

- a. How donations may be used;
- b. Criteria to use in determining if it is cost effective to install donation boxes;
- c. Design principles for donation boxes, including security requirements;
- d. Signage requirements for donation boxes;
- e. Accountability and cash management requirements, including remittance, deposit, reconciliation, and audit procedures;
- f. Requirements for personnel emptying donation boxes;
- g. Elements of a park-specific donation box manual (internal controls);
- h. Authorizing donation boxes managed by park friends groups

Tables in the document link to spreadsheet versions for ease of use.

6.3.1. a. Use of Donations

Funds, once placed in a NPS donation box, become “public” monies or government funds. Unlike fees, the use of which is subject to the requirements of the fee legislation, donated funds may be used to fund or support any NPS activity for which appropriated funds could normally be used. Exceptions are detailed in [DO #21, section 6.2](#) and relate to employee salaries, construction, plans and studies.

6.3.1. b. Decisions

Donation boxes can directly benefit the park by 1) providing the public an opportunity to support park projects and programs and 2) building awareness of philanthropy and the critical role philanthropists and partners have played in the history of the NPS. Be aware, though, that there are overhead costs associated with donation boxes, including the cost to purchase, maintain, and manage donation boxes.

A decision to place donation boxes in a park should be based on a cost/benefit analysis. This assessment should be completed by either the park or park friends group depending on the ownership and management of the box. Table 1 shows a typical cost-benefit analysis.

Table 1. Cost Benefit Analysis Worksheet

Cost Benefit Analysis Worksheet	
Benefit	Value
Total Estimated Donations	
Donations sent by mail where the accompanying letter references the donation box.	
Total Benefit	0
Costs	
Staff time to empty box on a weekly basis	
Cost of donation box (design, signage, installation, annual maintenance)	
Administrative Costs (account management)	
Staff time for design and upkeep of webpage associated with donation box	
Research to identify proper siting of box, visitor attitudes, testing of messages, etc.	
Total Cost	0

Some of the information can be estimated based on data from other parks; the Regional Partnership Coordinator can help identify parks of similar size (acreage, visitation, budget, etc.) or location with donation boxes.

6.3.1. c. Design and Placement

The design and placement of a donation box are key factors in its success; the following principles can guide these decisions:

Simplicity: The design should be simple yet distinctive enough to attract and engage visitors.

Thematic link: The design should tie into the park setting and mission without being overbearing or overwhelming. In many parks, designs that echo the primary resources or park themes have been used. Examples include a lighthouse, a buoy, and a sled dog.

Visibility: A transparent box allows visitors to see that others have contributed and



Figure 1: A park ranger collects money from a donation box shaped like a sled dog at the Denali park kennels. NPS Photo/Anne Finney

encourages them to add their support to the project. Most donation boxes are “salted¹” with five and ten dollar bills as a way to suggest a level of contribution. People tend to give based on the contents of the box; boxes with change and dollar bills are more likely to attract donations of the same size while boxes with higher denomination bills encourage giving at the same level.

Design with the visitor in mind. Successful donation boxes capture a visitor’s imagination or engage them in some way. The Rocky Mountain Nature Association replaced their donation box with one with separate receptacles for all fifty states, providing the opportunity for individuals to represent their home state when they give. Donations increased 100 percent in the following year. Other parks have used this design concept to their advantage. A park with sizable visitation from other countries, counties, cities or towns can adapt this idea to suit their visitors.



Figure 2: Donation Box at Rocky Mountain National Park. The transparent box is divided into 50 sections, one for each state. NPS/Fedorchak

Provide receipts. While donation boxes are designed for small contributions, some donors may be inclined to give more if a receipt for their tax records is provided; some donors will only contribute if a receipt is provided. Signage on a donation box can point people to a park cash register which has been programmed to accept and provide receipts. At Channel Islands National Park, the donation box is located on the counter in the visitor center. Staff can write receipts upon request. Signage should explain to the visitor that receipts can only be provided if requested before a donation is made.

Location, location, location. Donation boxes are best located in areas where visitors congregate. Often boxes are situated in visitor centers, at entrance and egress points where visitors congregate or wait. Consider that visitors are moved to donate right after they have had a great visitor experience in the park.

Consider a multi-purpose installation. Staff at Hawaii Volcanoes National Park attributes the success of their donation box, in part, to the fact that their donation box also provides a visitor service. A small, separate box holding free park brochures is attached to the front of the donation box. The brochures attract visitors; an additional sign can accommodate signage explaining how donations are to be used.



Figure 3: Multi-purpose donation boxes.

¹ The Donation Accountability and Deposit Report will track these funds.

Secure design: Donation boxes are vulnerable by their very nature. NPS requires that donation boxes be designed with proper security features to ensure protection of donated funds.

- Donation boxes must have dual controls. Dual control features require that two people, each with a separate key or combination, access the donation box contents. Two padlocks or separate locking mechanisms should be on the part of the container holding the funds. The padlocks are to be separately keyed and assigned to different individuals. Keys must be kept secure, stored in a locked safe or key box, and formally assigned to an employee as property.
- A design featuring a locked canister that is secured inside an outer shell may be used. This design allows one person to remove the locked canister and transport it to a safe or the counting area where two people are required to open the canister containing the funds.
- Locks and keys must be changed periodically and when staff assigned to collection changes. High quality lock/core systems can simplify the process of changing out locks and keys. The schedule for changing locks and keys should be included in the park-specific donation manual.
- Donation boxes with an open/transparent design (see Figures 2 and 3) must have a baffle or similar feature to prevent funds from being removed or pulled out of the depository slot. Boxes may be retrofitted with a three or five inch “L” shaped piece of acrylic sheet glass (Plexiglas® is an example of acrylic sheet glass) that can be glued into the box. Regional Fee Managers can help locate these products.



Figure 4: The image on the left shows a donation box without baffle. Notice that it is fairly easy to remove cash (fishing). The donation box on the right shows a similar design with a baffle. The baffle would block most fishing efforts

Secure installation: Donation boxes are often designed to provide a view of the donation contents and should be placed where employees can observe them during business hours, for example at or near information desks, bookstores/gift shops, or lobby areas where staff is likely to be present. They may also be placed in areas covered by electronic security cameras/devices such as museum or other exhibit areas.

- Place the donation box in a location, such as a visitor center, that is secure when the park is closed. The location, including the rooms or doors to the area where the donation box is kept, should be equipped with an intrusion alarm and security camera. Donation boxes left in plain view or visible through building windows and doors should always be covered when the area is closed so they are less tempting targets for theft/burglary.
- Secure donation boxes firmly in place, preferably bolted to the floor, wall, exhibit panel, information desk, or wooden base.
 - Pedestal models can be weighted down to prevent their removal. This is a preferred method in historic structures where damage to building fabric must be avoided.
 - A “mobile” donation box must be emptied at the close of the day or moved to a secure location such as a locked office, storage area, or vault when the park is closed or staff is not present. Avoid the use of small, table-top models if at all possible, as they are very vulnerable to theft.
 - A wall-mounted design to save space in small visitor centers, exhibits and lobby/bookstore areas.
- The visible portion of the box should be at least 12” or more deep to help deter “fishing” funds out from the deposit slot.
- Exterior hardware on access panels and hinge/hasp hardware must be installed correctly and, if exposed, covered by trim.
 - Removable wooden trim can be placed to conceal exterior hardware. Removable trim can be constructed of the same wood type and finish to match the existing bases, so as to blend with visitor center, historic building décor or museum exhibit or other design elements. The trim can be held in place with hook and loop fasteners (Velcro® is an example of a hook and loop fastener.)
 - In addition, consider the use of tamper-proof hardware — hardware with security fasteners that prevents removal with an ordinary screw driver — as an additional safeguard against theft or unauthorized access to funds.
- A complete set of donation box specifications and drawings are available from Regional Fee Managers. These were developed to allow parks to customize



Figure 5: Donation Box at Pipe Spring National Monument

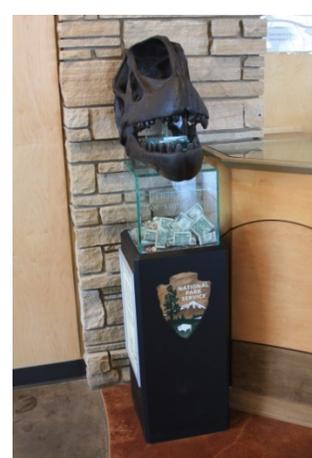
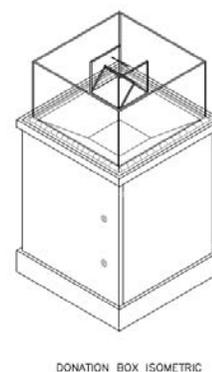


Figure 6: Donation Box at Dinosaur National Monument



- donation boxes to match existing visitor spaces and interior finishes, especially those in historic facilities, without sacrificing physical security standards.
- The Regional Fee Manager also maintains lists of suppliers of donation boxes and can provide information on modifying your existing donation box to meet security specifications.

Durability: The donation box should be designed to be handled frequently by visitors and staff without requiring daily cleaning or frequent repairs. Remember that funds must be removed weekly and more often if giving patterns require it, see 6.3.1.e. for additional information.



Figure 7: The donation box at Colorado National Monument includes a baffle.



Figure 8: Donation Box at El Morro National Monument

6.3.1. d. Signage

All collection devices must be properly signed. Signage must indicate the owner of the donation box—park or friends group—and indicate how the funds will be used to support park needs. The sign serves as a “general letter of tender.” Without that, monies collected must be considered as miscellaneous receipts to the US Treasury (Treasury) and must be transferred to the Treasury.

Signs that state that the funds will be used for general operation and maintenance of the park allow the most flexibility but may not strongly appeal to donors. More specific uses should be identified where possible. Examples include the purchase of needed equipment and supplies, funding of an interpretive or resource management project, or a special event.

Zion National Park used the donations from the box during their centennial celebration to purchase additional works of art for the park’s museum collection. The donation box was located at the exit to the museum which had installed an exhibition of paintings from the park’s collection.

Signs should be easy to modify or replace so different projects and park needs can be featured over time. Consider using illustrations of a project such as photos of equipment or researchers in the field, sketches and mock-ups of restoration projects in conjunction with the donation box signage. These can be updated as necessary.

Remember that a separate donation account is required for each donation box that is identified for specific projects, programs, and general operations and maintenance. For example, if you have three donation boxes with two signed for general operations and maintenance and one for exotic plant removal, you will need one account for the general operations and maintenance and another for the exotic plant removal. You should also plan to have a webpage that shows the work completed with the funds.

Examples

At Alcatraz Island, in Golden Gate National Recreation Area, the metal collection canister is set into a cell door on the dock where the visitors arrive and depart, with an interpretive panel alongside. The photos show the types of maintenance tasks and restoration projects that are underway. The box averages \$1,000 per month in donations. The sign states:

YOUR DONATION IS APPRECIATED. IT
WILL BE USED TO FUND
MAINTENANCE PROJECTS AND
ENHANCE ACTIVITIES ON ALCATRAZ.

At San Francisco Maritime National Historical Park, the sign in the Maritime Museum states:

DONATIONS TO THE MARITIME
MUSEUM ASSOCIATION SUPPORT THE
EXHIBIT, RESEARCH, AND EDUCATION
PROGRAMS OF THE NATIONAL
MARITIME MUSEUM.

At Fort Matanzas National Monument, the ferry landing the signs reads:

ALL FUNDS CONTRIBUTED WILL BE
USED TO DEFRAY THE COST OF
PROVIDING THIS FERRY SERVICE.

At San Antonio Missions National Historical Park the sign reads:

DONATIONS WILL BE USED FOR
DEVELOPMENT AND OPERATION OF
THE SAN ANTONIO MISSIONS
NATIONAL HISTORICAL PARK.

6.3.1. e. Accountability and Management of Cash

As we noted earlier, funds placed in NPS donation boxes become “public monies”. By law, public monies are assets of the Federal Government and must be protected. NPS uses the policies and procedures which guide fee collection to guide the **handling** of funds contributed to NPS donation boxes (but not the **expenditure** of those funds.)

The following practices are required to ensure the funds are protected:

Separation of Duties: The separation of duties is the practice of dividing the steps of a process among different individuals to keep any one individual from concealing errors or perpetrating fraud. In this context, it is the clear division between the task of collecting the donations, preparing the remittance/deposit, and reconciling the accounts. This separation minimizes the opportunity for someone to conceal errors or fraud in the normal course of duties, and assures that no one person has uncontrolled access to federal funds. It is required of any park with a donation box.

Dual Controls: In addition to the separation of duties, a park must establish dual control safeguards. The NPS requires dual controls for all funds, from the collection of the donations from the donation box until the bank receives the delivery of the funds. Dual controls safeguard funds by requiring that two or more individuals independently take some action before certain transactions are completed. For example, a donation box with a dual locking mechanism that requires two persons with separate keys to unlock has dual controls.

NPS requires that donation boxes require two persons (each with a separate key or combination) to access the contents for counting. Locked canisters may be removed and replaced by one person, but must be opened and counted by two people both of whom would be required to sign the shift report, an example of which can be found at the [end of this chapter](#). Baffles must be included in any donation box where the design would allow funds to be pulled back out of the depository slot.

Collecting & Counting Cash: Donation boxes must be emptied at least weekly to discourage theft and to insure accountability. To minimize the risk of theft, it may be best to empty some donation boxes at the end of each business day. The Treasury Financial Manual Section 8030.20, Timeliness of Deposits, instructs federal agencies to deposit receipts, including donation box collections, when collections equal \$5,000 or weekly, whichever

comes first. Two people must be present when collecting and counting cash from donation boxes to ensure dual controls and minimize risks inherent in handling cash.

All contributions should be counted the same day they are removed from the collection box. Stack coin counters or electronic coin sorters will help expedite the counting process. The location and identity of the donation box, amount collected, the account to be credited, the date, and the names of the individuals who counted the money should be reported.

Employees collecting, counting, remitting, and depositing donation box funds must have a written record of designated collection officer on file at the park. The Designation of Fee Collection Officer, Form 10-585 is the standard form to designate fee collection officers, although a memo may also be used. The original copy of the designation paperwork should be kept by the park and a copy should be given to the employee, and another copy should be sent to the regional Finance Office.

All employees must be adequately trained prior to their designation as a collection officer. The risk of personal liability is inherent in the function of a collection officer and this point should be fully understood by employees before they accept this responsibility. Each employee handling cash is personally liable for its loss or misuse. Exceptions will prevail only when the loss occurs under conditions where the employee has no control, such as theft-not-due-to-employee-negligence or fire. Complete and accurate records must be maintained for monies at all times. Refer to [RM 22A: Recreation Fee Management](#) for more information and details on handling, remitting, and depositing government monies.

The **Donation Box Accountability and Deposit Form** should be used to document cash or checks collected from a donation box. The image links to excel spreadsheet versions of the form for ease of use.

Cash Security and Safes: Donations should be stored in the same fashion as fees. Most parks already have safes. Safes used in isolated areas should be the wall-type or, rarely, floor installed in concrete blocks. Where floor safes are used, pre-drilled floor safes should be bolted to the floor whenever possible to prevent their removal.

Safes should have compartments with individual locks so that each employee having cash or accountable stock that requires safeguarding may have an individual storage facility. In the case of small floor safes, more than one such unit should be provided. A series of small floor safes may be installed in one concrete block. A regular locked file cabinet or desk drawer is not considered adequate protection.

Safe combinations must be known only by employees who use the safes as part of their cashier, fee collection, or donation collection responsibilities. The safe combination must be changed at least annually and when a designated employee is no longer involved in collection activities. It should also be changed whenever the combination has been compromised (e.g., when others must be provided with the safe's combination due to the unforeseen absence of a cashier).

The safe combination must be placed in a sealed, signed and dated envelope and retained in a secure place (i.e., Admin/AO safe, LE safe, etc.). Collection officers are responsible for keeping their copies of the safe combination. Extra copies must not be maintained. When safeguarding facilities are secured by key-locking devices, the extra set of keys must be secured in locking key boxes and have labeled tags/rings.

All keys to an inner compartment of a safe must be issued with [Form DI-105](#), Receipt for Property, to the employee to whom the compartment is assigned. The original, signed receipt must be retained. The key must be returned when the employee leaves or is no longer involved in the collection activity.

The use of tamper-proof deposit bags to store remitted funds until deposit should be used to help secure funds including donation monies within safes. These plastic bags have individual tracking numbers and matching deposit tags and once sealed cannot be reopened without compromising the accuracy of the contents. Labels on bags also require specific documentation and dual signatures.

Remittance Procedures: Remittance is the process of transmitting and/or transporting all monies (cash, paper checks, electronic checks and credit card transactions) to the approved US Treasury bank for credit to the NPS. These “remits” as they are also called, include all associated paperwork and receipts, which have been verified, compiled, and reconciled by park budget or finance staff, as appropriate.

A remittance includes all paperwork and funds associated with creating a deposit. Two persons verify the paperwork and funds neither may have collected those fees nor will verify (reconcile) deposits.

To ensure accountability of the overall remittance process, parks must:

- Identify (or assign) the appropriate donation account associated with each donation box. Use of funds from donation boxes is limited to the purposes described on the box signage.
- All donation boxes must be listed in the park-specific donation manual, including staffed and unstaffed locations. All sites must be regularly inventoried; the inventory must include the number and location of all donation boxes and quantities in use or in storage. Each box should be labeled with a unique identifier so that it is easy to match them against inventory records.
- Implement a “chain of custody” log that documents and tracks the movement of collected funds. Monies move from the donation box collection point to central remitting offices and to financial institutions. Chain of custody logs provide critical information as to when, how and by whom these funds make their way from the collection point to the US Treasury. The logs include the names of all parties involved in the movement of these funds.

- Develop and adhere to a schedule for removal, transport and delivery of funds from all collection points. However, for employee safety the schedule should not be predictable and should vary from week to week.
- Gather funds from donation boxes using two people to ensure dual controls (see previous section on separation of duties and dual controls). Ensure the proper donation account is identified on the documentation. Identify the proper donation account for the funds and record this information as part of the remittance.
- Ensure that two individuals count the funds gathered from the donation box and record the total collections on a report or spreadsheet.
 - Many parks have created their own in-house forms to document the donation box collections. A sample accountability and deposit report for donation boxes follows.

employee to verify that park donation collection staff is accurately reconciling reports against the federal financial systems.

The Unannounced Internal Review is required at least annually (or bi-annually for parks that receive fees greater than \$125,000 per year in revenue). A superintendent may call for an internal review of donation box accounts at any time. A superintendent of a park with a donation box program but no fee program should institute an annual audit for donation boxes using the process outlined in this document.

Remittance Deposit Staff and Locations: To improve security, minimize the number of donation boxes and designated deposit staff. This will also increase the consistency and accuracy of remittances. For more information on security, see Chapter 7 of [RM22A: Recreation Fee Collection](#).

Remittance Forms: As noted earlier, the following forms should be used to manage and reconcile fee collection remittance:

- Donation Box Accountability and Deposit Report
- Deposit and Remittance Report.

Parks are required to use the US Treasury's web based application, OTCnet, to create an electronic deposit ticket. Refer to Chapter 13 of [RM22A: Recreation Fee Collection](#) for more information.

Deposit Requirements: Treasury, by law, requires federal agencies to secure and deposit public money without delay. NPS bases deposit procedures on regulations published by Treasury and policies formulated by the Department of the Interior (DOI). Direct questions regarding financial institutions, including establishing an OTCnet account, to the park or regional comptroller or finance department. Regional Fee Managers also have experience with this.

Frequency of Deposits: Deposit all revenues collected by the agency in a timely manner so that large sums of money and checks do not accrue. The Treasury Financial Manual (TFM), section 8030.20, Timeliness of Deposits, states that deposits must be made when receipts total \$5000 or at a minimum once per week, whichever comes first.

Although Treasury's "Timeliness of Deposits" requirement may seem like a hardship and/or that it is not cost-effective for parks with remote donation boxes, small staffs and/or relatively low revenue it is a requirement regardless. All parks must comply and there is no waiver for this requirement. Please see the next section for suggestions on how to decrease the impact of this requirement.

How to Meet the Treasury's Timeliness of Deposits Requirement

If the Treasury's "Timeliness of Deposits" policy is a hardship on your park, here is a checklist of ideas to consider and/or discuss with the appropriate finance staff:

- Allow donations to be made at entrance stations and strongly encourage visitors to pay by credit card instead of cash. Combine the deposit processes and efforts across park divisions.
- Collaborate with other division staff to help with the deposit and to ensure separation of duties and dual controls (consider staff in all divisions: e.g. Maintenance, Interpretation, VIPs etc.).
- Establish a Mail-In Treasury General Account (MITGA) to allow shipment of cash through the United States Postal Service (USPS). For more information on MITGA and bank mail-in options, see Chapter 13 of RM22A: Recreation Fee Collection or visit the Accounting Operations Center (AOC) website.
- Consider hiring an armored courier service to pick up and deliver cash.
- Hire intermittent or part-time staff or outside organizations to assist with the remittance and deposit.
- Close donation boxes during the park's off-season.
- Stay tuned for rollout of pilots related to new and emerging technologies such as text-to-pay, and QR codes.

Donation Box Accountability: Donation boxes are particularly susceptible to fraud and embezzlement. Consequently the program requires diligent accountability controls and quality assurance attention. The following controls should be used to better ensure the integrity of donation box collections.

- *Key Controls.* A key log system for donation boxes should be developed by the park if one is not already in place. Since dual control is required when accessing donation boxes, proper key procedures must be used at all times. For donation boxes that use built-in dual locks, two separate keys must be assigned to two individuals that manage the donation box. Keys must be correctly issued and returned when an employee ceases donation box collection duties. If only one key is used to access the donation box contents then this one key must be assigned to a Key Control Officer and signed out to two individuals at the time they empty the box and immediately signed back in. The Key Control Officer must keep a log of when and who signed the key out.
- *Inventory:* Park staff must inventory all donation boxes. The inventory must include the number and location of all containers and how many are in use or in storage. Donation box containers should be labeled so that they can quickly be matched to inventory records.
- *Donation Box Logs.* Where “double-boxed” donation boxes are used, a locking container fits inside and is further secured with a padlock, creating a double-box system. The inner compartment is removed and transported to a location where the money is removed and counted. The park must create a log to track the transport of these inner compartments and to document each time one changes hands.
- *Physical controls:* Physical controls such as built in dual locks on the donation box, enhance the integrity of donation boxes.
- *Operational controls:* Two employees must be present at all times when containers are open, or when funds or envelopes are counted. Dual controls can be improved by ensuring that the same two employees are not routinely paired for fee collection activities. One person may remove or replace the inner compartment of a "double-boxed" donation box, but the money should only be removed in the presence of two persons.

Unannounced Internal Review: The Fee Program requires an Unannounced Internal Review on park fee programs at least once a year. Donation Box audits are part of that program. For parks where there are no fee programs, superintendents should have park staff conduct a similar review on an annual basis. Superintendents may establish stricter requirements for conducting these audits.

The audit should identify the system of procedures and internal controls. If the review reveals a deficiency, a written recommendation to correct the deficiency must be presented to the park Superintendent.

A sample updated Internal Control Questionnaire for Donation Boxes, modeled on the Accounting Operations Center’s Internal Control Questionnaire for 2013, follows:

Figure 9: Sample Internal Control Questionnaire for Receipts and Deposits: Donation Boxes

Park/Unit: _____ Interviewee: _____

Questions	Yes	No	Comments
General			
1. Does your Park have donation boxes? If yes, this section applies to your Park. Fee-related collections and other donations are covered in subsequent sections.			
Security			
2. Are donation boxes firmly secured in place?			
3. Do all donation boxes include baffles?			
4. Are cash donations from these boxes counted in the presence of two employees?			
5. Are donation boxes emptied at least weekly?			
6. Are cash donations removed from the donation boxes and deposited at least weekly?			
7. Are donations deposited in the donation accounts specific to the signage indicating the use of the donations?			
Cash and Checks			
8. A collection officer is anyone who touches the cash, from receipt to the bank delivery. Are all staff responsible for emptying donation boxes designated collection officers? Is this designation in writing in accordance with 205 DM 6.7? If yes where are the written designations maintained?			
9. Are revocations of donation box collection officer's authority in writing and signed by the appropriate official? If yes, where are the written revocations maintained?			
10. Does the park have a donation box manual? a. Are there written procedures or an SOP to guide the collection and deposit functions			

Questions	Yes	No	Comments
<p>for those responsible for donation boxes?</p> <p>b. If yes, does the most recent version reflect current operating procedures for processing cash and checks from donation boxes?</p> <p>c. If yes, does the most recent version include information required in 6.3.1.g. of the Reference Guide to Director's Order 321?</p>			
<p>11. Additional questions related to cash and checks are in the Receipts and Deposits section of AOC Internal Control Questionnaire.</p>			
<p>Credit Cards</p>			
<p>12. Are credit cards accepted for donations?</p>			
<p>13. If "yes" to #10, see question #19 in the Receipts and Deposits section of AOC Internal Control Questionnaire.</p>			

6.3.1. f. Personnel

Personnel who handle government funds or accountable stock are considered agents of the Government. All money received in the performance of duty is government property. Individuals handling funds must be diligent in tracking, safeguarding, and depositing funds, as they may be held personally liable for any losses. For these reasons, all personnel or employees who handle government monies must undergo a background investigation and receive adequate training.

Employees who handle donated funds as part of their job duties are subject to a Special Agreement Check (SAC) and/or Minimum Background Investigation³ (MBI). Where volunteers perform these duties, they must be bonded by a surety bond. In addition many volunteers may require a background investigation in order to comply with Homeland Security Presidential Directive 12 (HSPD-12) for building or computer access. Some employees, such as law enforcement personnel or those employees who are HSPD 12 “DOI Access Card” ID registrars, may have undergone a higher level background investigation and would therefore not be subject to the SAC or MBI. Your Servicing Human Resources Office (SHRO) will be able to provide additional guidance. In addition, Chapter 6 of [RM22A: Recreation Fee Collection](#) includes information on personnel selection, training, and evaluation for any NPS employee who handles government monies.

³ Complete details for the Special Agreement Check (SAC) and the Minimum Risk Background Investigation (MBI, also known as Moderate Risk BI) used for NPS personnel who handle government money are available in Chapter 6 of [RM22A: Recreation Fee Collection](#).

6.3.1. g. Park-Specific Donation Box Manual

A park-specific donation box manual is based on the park-specific fee operations manual. Where a park with a donation box program also manages any of the NPS fee programs and follows RM-22 on Recreation Fees, the park-specific fee operations manual can house the information that would otherwise be provided in a park-specific donation box manual.

A park-specific donation box manual would detail park-specific deposit, remittance, reconciliation, and security procedures associated with donation boxes. The manual contains the following information:

- How many donation boxes are in the park, where are they located, are they year-round?
- Who is responsible for updating the signage at the donation boxes?
- Who is responsible for replenishing information material at dual-function donation boxes?
- Are the donation boxes managed by the park staff or by a friends group? If they are managed by a friends group, what Standard Operating Procedure (SOP) is used?
- What should staff do in case of emergency?
- What is the robbery response plan?
- How does the park manage staffing to comply with requirements for dual control, separation of duties, key control, audit schedules, timeliness of deposits, and other requirements and/or responsibilities?
- What are the park's record-keeping procedures?
- What is the procedure, including the levels of authority, for handling employee shortages and overages, and setting thresholds for variances?
- What are the procedures for completing deposits and remittances?

An outline for a donation manual follows:

I. Purpose and Scope:

Xxxx has an active donation box program with x boxes located throughout the park. X of these are in staffed facilities while y are (along a trail, at a wayside, wherever). Include a map.

This manual (or section of the Fee Operations Manual) lays out the SOP associated with these boxes.

II. Operations:

Donation Box Program Responsibilities: Roles and responsibilities for management of donation boxes including designated collection officers.

III. Frequently Asked Questions Sections:

This section can provide answers to frequently asked questions about the donation boxes and should be provided to front line staff and the park spokesperson.

IV. Accountability:

Topics should include money-handling techniques and shortage/overage tolerances, fraud procedures including involvement of law enforcement, and procedures for processing background investigations. Discuss your policy and schedule for audits and especially your park's arrangement for including law enforcement.

V. Personnel Selection, Training, and Evaluation

Topics might include specific language for use in position descriptions and performance standards, and coverage in case of leave or other absence.

VI. Security of Facilities and Protection of Personnel

Discuss the security features of donation boxes and robbery prevention. Include a Robbery Response Plan that coordinates with the law enforcement and dispatch divisions either here or as an appendix. Discuss when law enforcement gets involved.

VII. Procedures for Collecting Donation Box Funds

Topics include, but are not limited to, how often are the boxes emptied, who empties them, what dual control procedures are in place, who are keys assigned to and how is the movement of the funds tracked.

VIII. Remittance and Deposit of Funds

Describe how, when, where, and who completes the remit and deposit, how are funds transported to the bank, how dual controls and separation of duties are ensured, etc.

IX. Reconciliation of Funds

Describe who is responsible for reconciling donation box funds and what documentation is kept.

X. Expending Donations:

You may wish to include a section for policies and procedures for identifying projects and programs to be funded with donation box proceeds. This may include, who is responsible for submitting and approving fee funded projects, how PMIS is related to these projects, how these projects relate to work of a friends group.

6.3.1. h. Authorizing Donation Boxes Managed by Park Friends Groups

Friends Group-managed donation boxes may be placed on NPS property under the terms of the agreement establishing the partnership or in a separate written agreement. The separate written agreement may only be used if the agreement establishing the partnership is in place. It may be a formal agreement of a letter and must include the following:

- The number, location, appearance and length of time the donation boxes will be located in the park;
- Internal controls including but not limited to, times and methods for collecting funds; accounting procedures; remittance, deposit, reconciliation, and audit provisions; background checks for employees or volunteers handling cash;
- Projects which will be funded by the proceeds of the donation box;
- Disposition of funds in the event the partnership ends. Funds should be donated to the park to be used for the purposes they were raised, sent to a mutually agreed to third party to be used for the purposes for which they were raised, or spent by the former Friends Group in a manner consistent with their intended purposes.

Below is an example of a Donation Box Agreement where the friends group assumes all responsibility for production/construction, installation, maintenance and upkeep of a donor box. It can be modified where the park assumes some of these responsibilities.

Dear ____

This responds to the *<insert authorized nonprofit fundraising partner's name >* request to install donation boxes within *<insert park name >* for the purpose of raising money to support the *<insert the project/program name or names >*. The National Park Service (NPS) supports the *<insert partner >* proposal and authorizes placement of donation boxes within *<insert park name >* under the following conditions:

1. One hundred percent of all funds raised through the donation boxes, including any interests thereon, must be used for the *<insert the project/program name or names>*. The *<insert partner name>* **cannot deduct costs or other administrative fees** from donations received. This is a standard NPS requirement and may **not** be modified. This is intended to prevent parties who are not motivated by altruism towards parks from seeking to place donation boxes in parks.
2. All accounting, document retention, and document access provisions of the Agreement of *<insert date of agreement establishing the partnership>* between the *<insert partner name>* and NPS, as amended or superseded, will apply to funds raised through the donation boxes. The *<insert partner name>* will ensure that its accounting and reporting system clearly identifies and tracks from receipt to expenditure all funds and associated interest attributable to the donation boxes.
3. NPS must review and approve the proposed design and location of collection boxes within *<insert park name>*. All collection boxes must clearly inform the

public that all funds donated will be used solely for the *<insert the project/program name or names>* and, should the *<insert the project/program name or names>* be terminated, for other *<insert park name>* programs and purposes. *This section should be updated as the projects or programs to be funded change.*

4. The *<insert partner name>* will take reasonable and appropriate measures to ensure the security of donation box funds. Such measures will include secure donation box design, emptying of donation boxes once a week and measures to safeguard against theft after the boxes have been emptied. This should also include the appropriate insurance or bonds. The *<insert partner name>* will ensure that it has a system of internal controls in place to protect the funds.
5. In the event that the *<insert the project/program name or names>* is/are terminated, any funds donated to the *<insert partner name>* for use for this project or program must be remitted to NPS for use within *<insert park name>* or used by the *<insert partner name>*, with NPS approval, for other programs or projects benefiting *<insert park name >*.
6. Placement and operation of donation boxes will be governed by applicable laws, regulations or NPS policies as exist at this time or as amended.
7. The authorization provided by this letter will become effective upon NPS receipt of a reply letter from the *<insert partner name>* accepting the above terms and conditions.

Thank you for your assistance with the *<insert the project/program name or names>*. If you have any questions or concerns please contact me at xxx-xxx-xxxx.

Sincerely

Superintendent

CONCURRENCE

I concur with the terms of this letter.

EXECUTIVE DIRECTOR

DATE