

## ATTACHMENT 1

### Accounting Protocols for Monetary Donations BLM Manual Section (MS) 1105 - Donations, Solicitation, and Fundraising (Public)

In accordance with BLM Manual Section (MS) 1105 - Donations, Solicitation, and Fundraising (Public), the National Operations Center Division of Business Services established accounts for the proper entry, depositing, and tracking of monetary donations in the BLM's Collections and Billing System (CBS) and the Financial and Business Management System (FBMS). The implementation and establishment of these accounts in CBS and FBMS will ensure proper accounting for all monetary donations.

Accounts are established and set up based on the following assumptions:

- Donations of \$249 or less are not eligible for a refund. Refunds for donations of \$250 or more 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.
- Collections are recorded to the state in which they are received. Recreation donations are recorded at the site level.
- Donations of \$249 or less will not be tracked to a unique customer.
- Donations of \$250 or more will be tracked by unique customer in CBS.

All donations will be recorded to one fund. Eight new subactivity codes will be used to track each program area. In addition to having a separate subactivity, each program will also have a unique code which will be in positions 6-8 of the Work Breakdown Structure (WBS) (see below for the subactivity codes and descriptions).

- **Fund: XXXL8069DN**
  1. Program Element (PE) Code: RH
  2. Posting Model Type: TF1MDB
  3. Proprietary entry:
    - a. Debit to 101000
    - b. Credit to 560000
  4. Budget entry:
    - a. Debit to 426600
    - b. Credits to 445000 and 462000
- **Subactivity Codes:**
  1. L7210 – General (GNR): Donations have no restrictions.
  2. L7220 – Resource Restoration Protection or Stewardship (RRP): Donations can either have no restrictions or can be earmarked for a specific purpose.
  3. L7230 – Grazing (GRZ): Donations can either have no restrictions or can be earmarked for a specific purpose.
  4. L7240 – Energy and Minerals (EAM): Donations can either have no restrictions or can be earmarked for a specific purpose.

5. L7250 – Wild Horse and Burro (WHB): Donations can either have no restrictions or can be earmarked for a specific purpose.
6. L7260 – National Conservation Lands (NCL): Donations can either have no restrictions or can be earmarked for a specific purpose.
7. L7270 – Site Specific Recreation Drop Box (xx99): Recreation tube or Drop Box collections can be of any dollar amount and are tracked by the recreation site.
8. L7271 – All Other Recreation (REC): Donations of \$250 or more can either have no restrictions or can be earmarked for a specific purpose.

- **Work Breakdown Structure (WBS)**

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

Below is a list of the Commodity/Subject/Actions (CSAs) and the WBS for each program area. All monetary donations will be entered and receipted in CBS and interfaced to FBMS nightly:

**1. GENERAL –**

**COMMODITY/SUBJECT/ACTION**

Donations Less than \$250/General Donation - No Restrictions/General  
 Donations \$250 or Greater/General Donation - No Restrictions/General

<u>WBS (1st 4)</u>	<u>WBS (5th) State Code</u>	<u>WBS (6-8)</u>	<u>WBS (9-12)</u>
LVDN	x	GNR	0000
LVDN	x	GNR	0000

Example: LVDNFGNR0000 (Nevada)

**2. RESOURCE RESTORATION PROTECTION OR STEWARDSHIP –**

**COMMODITY/SUBJECT/ACTION**

Donations Less than \$250/Resource Restoration Protection or Stewardship/General  
 Donations \$250 or Greater/Resource Restoration Protection or Stewardship/No Restrictions  
 Donations \$250 or Greater/Resource Restoration Protection or Stewardship/Earmarked for Specific Purpose

<u>WBS (1st 4)</u>	<u>WBS (5th) State Code</u>	<u>WBS (6-8)</u>	<u>WBS (9-12)</u>
LVDN	x	RRP	0000

LVDN	x	RRP	0000
LVDN	x	RRP	0001
LVDN	x	RRP	0002

Sequential number for each specific earmarked donation

Example: LVDNFRRP0000 (Nevada)

### 3. GRAZING –

#### COMMODITY/SUBJECT/ACTION

Donations Less than \$250/Grazing/General

Donations \$250 or Greater/Grazing/No Restrictions

Donations \$250 or Greater/Grazing/Earmarked for Specific Purpose

<u>WBS (1st 4)</u>	<u>WBS (5th) State Code</u>	<u>WBS (6-8)</u>	<u>WBS (9-12)</u>
LVDN	x	GRZ	0000
LVDN	x	GRZ	0000
LVDN	x	GRZ	0001

Sequential number for each specific earmarked donation

LVDN	x	GRZ	0002
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Example: LVDNFGRZ0000 (Nevada)

### 4. ENERGY AND MINERALS –

#### COMMODITY/SUBJECT/ACTION

Donations Less than \$250/Energy and Minerals/General

Donations \$250 or Greater/Energy and Minerals/No Restrictions

Donations \$250 or Greater/Energy and Minerals/Earmarked for Specific Purpose

<u>WBS (1st 4)</u>	<u>WBS (5th) State Code</u>	<u>WBS (6-8)</u>	<u>WBS (9-12)</u>
LVDN	x	EAM	0000
LVDN	x	EAM	0000
LVDN	x	EAM	0001

Sequential number for each specific earmarked donation

LVDN	x	EAM	0002
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Example: LVDNFEAM0000 (Nevada)

### 5. WILD HORSE AND BURROS –

#### COMMODITY/SUBJECT/ACTION

Donations Less than \$250/Wild Horse and Burro/General  
 Donations \$250 or Greater/Wild Horse and Burro/No Restrictions  
 Donations \$250 or Greater/Wild Horse and Burro/Earmarked for Specific Purpose

<u>WBS (1st 4)</u>	<u>WBS (5th) State Code</u>	<u>WBS (6-8)</u>	<u>WBS (9-12)</u>	
LVDN	x	WHB	0000	
LVDN	x	WHB	0000	
LVDN	x	WHB	0001	
LVDN	x	WHB	0002	Sequential number for each specific earmarked donation

Example: LVDNFWHB0000 (Nevada)

**6. NATIONAL CONSERVATION LANDS –**

**COMMODITY/SUBJECT/ACTION**

Donations Less than \$250/National Conservation Lands/General  
 Donations \$250 or Greater/National Conservation Lands/No Restrictions  
 Donations \$250 or Greater/National Conservation Lands/Earmarked for Specific Purpose

<u>WBS (1st 4)</u>	<u>WBS (5th) State Code</u>	<u>WBS (6-8)</u>	<u>WBS (9-12)</u>	
LVDN	x	NCL	0000	
LVDN	x	NCL	0000	
LVDN	x	NCL	0001	
LVDN	x	NCL	0002	Sequential number for each specific earmarked donation

Example: LVDNFNCL0000 (Nevada)

**7. SITE SPECIFIC RECREATION DROP BOX –**

**COMMODITY/SUBJECT/ACTION**

Recreation Misc. Donations/Site Name/No Restrictions

<u>WBS (1- 4)</u>	<u>WBS (5-8)</u>	<u>WBS (9-12)</u>	
LVDN	xx99	0000	Same WBS coding structure as L1232 WBS codes in positions (5-8)

Example: LVDNNV010000 (Nevada – Donations Drop Box for Red Rock Canyon NCA)

**8. ALL OTHER RECREATION –**

**COMMODITY/SUBJECT/ACTION**

Donations less than \$250/Recreation/Non-Site Specific

Donations \$250 or Greater/Recreation/No Restrictions

Donations \$250 or Greater/Recreation/Earmarked for Specific Purpose

<u>WBS (1st 4)</u>	<u>WBS (5th) State Code</u>	<u>WBS (6-8)</u>	<u>WBS (9-12)</u>
LVDN	x	REC	0000
LVDN	x	REC	0001
LVDN	x	REC	0002
LVDN	x	REC	0000

Sequential number for  
each specific earmarked  
donation

Example: LVDNFREC0000 (Nevada)