

**Eastern National Agency Handbook
Aid to Parks, Section VIII**

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ATTACHMENTS

- New Publications/Audiovisual Request Form
- Publication/Product Reorder Form
- Capital Improvement Request Form

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Transmittal Letter
Interpretive Support Account Request for Personal Services
Park Discretionary Fund Reimbursement Request

Introduction

After the close of each fiscal year and upon the conclusion of the annual audit, the Eastern National (EN) Board of Directors will meet to review and approve a plan of distribution of the net income from the previous fiscal year to the National Park Service (NPS) through EN's Aid to Parks Program. As steward for these funds, the EN board seeks to administer these resources wisely and well in support of the educational and interpretive mission of the NPS.

The EN board is dedicated to the concept of "Revenue Sharing" in administering Aid to Parks. Under this philosophy, all parks, large and small, benefit from the income that they all contribute. Larger parks may make larger contributions, but these larger contributions enable smaller parks to pursue their historical, scientific and educational activities. This benefits the overall system of national parks.

The Aid to Parks given to the national parks that partner with EN are at the discretion of the board and could be adjusted or discontinued at any time for any reason that the board might have, particularly if the board's assessment of the financial condition of the organization would require it to do so. The EN board expects that superintendents will follow these *criteria* and *guidelines* that have been established over time consistent with Director's Order No. 32:

Criteria

- Projects that represent a permanent or semi-permanent investment in park or NPS interpretive capability.
- Projects that extend the life of tangible cultural or natural resources of the NPS by being:
 - a. a direct investment in particular park resources; or
 - b. an investment in means, methods, hardware or professional knowledge or skill related to
- Conservation, preservation or perpetuation of park resources.
- Projects that are demonstrational or experimental.
- Qualified projects that have matching or sharing funds in prospect from other sources.

Guidelines

- Projects will be clearly described and justified and in conformity with NPS policies and standards, and be clearly relevant to a major interpretive theme of the park
- Projects creating continuing or future funding or personnel requirements for EN or the NPS must be identified and described.

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- Projects diverting NPS funds or personnel from functions basic to the park's purpose must be specifically justified and the non-availability or inappropriateness of NPS funding must be explained.
- Projects must be forwarded to EN for authorization prior to their commitment.
- Asset Statement - All assets donated to parks by EN must be recorded in accordance with NPS guidelines.

- Parks using EN Aid to Parks for printing projects are asked to credit Eastern National in the copy. EN's logo is available upon request for such projects.
- EN will not pay contracted services more than 10 percent for general and administrative (overhead) expenses.
- Parks wishing to use donated funds to support special events, community service or tours will need to check with EN's Headquarters Office staff first to ensure that appropriate liability insurance is in place.
- If there are any questions about appropriate donation spending, please contact the Donations Specialist at the Headquarters Office. The main objective of Aid to Parks and the underlying basis for all support should be to assist the parks' historical, scientific, educational and interpretive activities.

Types of Aid to Parks

Examples of acceptable aid from associations include:

Interpretive Programs

- information services or interpretive activities performed by association personnel
- demonstrations, living history presentations, costumes and related supplies or equipment
- environmental education programs, including staff, supplies, equipment, transportation, teachers' workshops and curriculum guides
- field seminar programs, including staff, supplies, equipment and transportation
- lecture series or symposia, including honoraria, supplies and equipment
- Junior Ranger Program support, including services, supplies, materials, badges and certificates
- personnel costs for NPS seasonal or term interpretive staff

Interpretive Media

- foreign language translations for publications, audiovisual programs, exhibits or interpretive programs
- audiovisual programs and equipment, including planning and design services, production costs and supplies
- exhibits (museum, visitor center and/or waysides), including planning and design services, fabrication,
- hardware, historic artifacts, reproductions, period furnishings

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- natural history specimens, other display materials, artwork, photographs, illustrations, curatorial supplies, equipment and service
- publications (free or low-cost maps and guides, informational brochures or pamphlets, park newspapers, site bulletins, trail guides)
- pre-publication costs for sales publications, in accordance with Form 10-40 instructions

Other Programs or Services

- residential programs (authors, artists, researchers, etc.), including housing, travel, per diem and related supplies or equipment
- Interpretive training and orientation, including fees, travel and per diem.
- library activities, including books, periodicals (magazines, journals, etc.), reference materials, slide and museum storage units, binding, cataloging services
- support for the Volunteers-In-Parks (VIP) Program, including stipends, supplies and equipment,
- training programs, transportation, performance awards, costumes and uniforms
- Student Conservation Association Program, including subsistence allowances and uniforms
- memberships obtained in the name of the park or the NPS in educational, scientific or historical
- societies and professional organizations
- Dedications, anniversaries, celebrations, etc.
- research projects that are identified as needed in a park's resource management plan

A park should also consider using available EN Aid to Park funds as incentive to obtain additional funds from other organizations under "matching" programs or as incentives for other organizations to contribute to the parks' historical, scientific, educational and interpretive activities. EN funds should not be used to support staff social events, advertising or marketing costs or items that could be construed as inappropriate to our mission or that of the NPS.

Aid to Park Account

In 1985, the EN board adopted a program to distribute funds to each park based on a percentage of each park's sales. The objective of this program is to have funds available for the park to support specific projects that promote the park's interpretive, historical and educational mission. These funds account for approximately 72 percent of the aid to parks that the EN board appropriates each year. The ability to set aside funds for this purpose is dependent upon EN's financial performance in any fiscal year and the percentage set aside could change each year based on EN's financial realities and fiscal constraints. The notification of the expected distribution to each park will be issued within 90 days of the annual business meeting of the Board of Directors, which occurs in late January.

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Superintendents are accountable and will attest that all requests for these funds comply fully with NPS and EN guidelines, and will send purchase orders supporting requests directly to the Headquarters Office. Unused funds may be carried over to the next year. EN will conduct periodic audits of accounts and review expenditures for propriety.

Purchase orders are prepared by the agency for aid to Park Funds and must be signed by the superintendent, stating:

This purchase order will be used to aid and promote the historical, scientific and conservation activities of the National Park Service. The park gratefully acknowledges this donation from Eastern National.

Superintendent

At year end, a Detailed Statement summarizing the agency's Aid to Parks Account expenditures will be mailed to the superintendent for signature. This signed report is due back in the Headquarters Office by December 15th of each year. The current year's Aid to Parks allocation and superintendent reimbursement fund will not be issued to any park that has not signed and returned the previous year's annual Aid to Parks report and other required year end reports.

NOTE: Equipment such as DVD players, televisions, refrigerators and computers that could be misconstrued as personal property by the Inspector General's Office must be justified as an appropriate purchase.

Purchase Orders

Purchase orders are the appropriate documentation to request aid to fund purchases. EN instituted a new program which allows purchase orders to be completed and submitted online. This program will streamline the purchase order process, and detailed instructions can be found at http://enparks.org/PDFs/IT/EasternNationalDonationsPortal_NPSUserGuide.pdf

Paper copies of the EN Purchase Order are available from the America's National Parks supply warehouse. All purchase orders will be signed and numbered by the Headquarters Office Purchasing Department.

- Purchase order prepared at agency.
- Purchase order mailed to Headquarters Office, Attn: Donations
- Purchase order reviewed and issued by Headquarters Office.
 - white copy to vendor
 - yellow copy retained at Headquarters Office
 - gold copy to park for receiving
 - pink copy to park for agency files

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NOTE: Purchase orders prepared by the agency for Aid to Park funds must be signed by the superintendent on the yellow copy, stating:

This purchase order will be used to aid and promote the historical, scientific and conservation activities of the National Park Service. The park gratefully acknowledges this donation from Eastern National.

Superintendent

A park's Aid to Parks account is restricted to EN's funds distributed to a park. We will also accept fund from outside sources (individuals, companies or foundations) on your behalf; these funds will be placed in a separate reserve account for your use.

Using Aid to Park Funds for Personal Services

A park may wish to retain individuals to perform various services on behalf of the park and wish to use aid to park funds to fund these services. In these situations, it is the park's responsibility to determine whether the arrangement is one where the individual retained is an "independent contractor" or an employee.

It must be understood by all parties that EN played no part in the selection of this individual, that EN will not exercise any authority or control over any conduct or services that this individual has been retained to perform and that under no circumstances will this individual be considered an employee of EN.

Where a park is requesting aid to park money to fund personal services arrangements, the park must:

- Complete an "Interpretive Support Account Request for Personal Services" form along with the normal purchase order and forward to the Donations Specialist at the Headquarters Office. A copy of this form is provided at the end of this section of the handbook.
- Upon receipt of this form and the properly executed purchase order, EN will forward a W-9 form to the individual to be completed and returned to EN. Form W-9 would be used for a U.S. citizen or a resident alien. A foreign person (not a resident alien) would report on form W-8. Please let EN know if the person in question is a foreign person (as defined in IRS Publication 515) so we can forward the appropriate form W-8 or W-9.
- Upon receipt of the W-9 (or W-8) form, the payment will be processed. EN will not issue any payment for personal services without having a completed W-9 form.
- A Transmittal Letter (an example is shown at the end of this section of the handbook) will be sent along with each approved payment for personal services.
- EN will provide the recipient of the payment a 1099-MISC at year-end in accordance with IRS regulations.

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* A park may wish to use their Aid to Park Account to supplement their staff using an EN employee (ie. requesting additional hours for an EN employee to cover the information desk). Parks may make such requests in writing with their EN Regional Manager. Aid to Park Accounts will be billed for hours and benefits. (See Section VII, Requesting Staff: Supplementing EN Staff Using Aid to Park Money).

Using Aid to Park Funds for Publication Projects

At times, a park may determine that a publication project is important enough to warrant the use of its aid to park funds. A park may do so for a variety of reasons. For instance, if it submits a New Publications/Audiovisual Request Form which does not get approved, or if it misses the deadline, then it may use its aid to park money to fund the project. If sale publications are produced, the superintendent must write EN in advance and request that the park aid account be refunded (at the inventory's cost) as the inventory is sold. EN will credit accounts quarterly. EN will also determine the retail of all products sold.

No account can be reimbursed without the superintendent's written request and the advance written concurrence of the Headquarters Office.

Using Aid to Park Funds for Agency Improvement Projects

At times, a park may determine that an agency improvement idea is important enough to warrant the use of its Aid to park funds. A park may wish to use its funds to develop an agency improvement. In addition, parks may use their account to match an agency improvement request.

Funding Projects in Advance

In certain instances, an NPS site may decide to use Aid to park funds to pay for a project or projects that require contracts to be in place with a third party to deliver services over a period of time in the future. Federal statutes, as well as NPS regulations, require that funds need to be in place at the park prior to award of such a contract.

Normally, EN distributes Aid to Park when it has the necessary documentation in hand that goods have been received or a service has been delivered and that the documentation supports that the goods or services purchased are consistent with EN's Mission as a 501(c)(3) not-for-profit corporation. This is a board requirement rooted in the board's fiscal oversight of all EN Aid to Park funds.

In order to meet the requirement of our own policy and at the same time to assist our NPS partners with their projects, the following procedure should be followed for those projects that qualify under EN's criteria for aid to parks, but also need to be funded in advance under federal guidelines.

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Procedures

If an NPS site determines that it has a project it wishes to fund out of EN's Aid to Park account, and that it requires these funds prior to the commencement of the project, the following procedure should be followed:

The NPS site should submit in advance a letter to the CFO, requesting Aid to Park funding that includes:

1. a description of the funding
2. the amount of funding that is being requested from their account
3. a budget for the project that details the expenditures, both description and amount (with a total of the budget that equals the amount of the request) and the time frame of the project indicating when it is expected that the project would be completed.

The request for funding must contain a certification from the superintendent, or whoever the superintendent may designate, that the funds are needed in advance in order for the park to comply with the proper federal guidelines.

This request must also include the standard representation that the funds requested "will be used to promote the historical, scientific and conservation activities of the National Park Service and that the park gratefully acknowledges this donation from Eastern National."

When the project has been completed, copies of all documentation for funds that have been expended must be forwarded to EN as support for the expenditure that was made in advance. All unspent funds should be returned and will be credited back to the park's account.

If a project is not complete at the close of EN's fiscal year, the park agrees to send a status report of the project that shows the original amount of the Aid to Park funds advanced, details of funds that have been spent and a projection in detail of when the remaining funds are expected to be spent.

It is hoped that with this procedure, we can continue to be a service to our partners' needs, and at the same time remain consistent with our policy as it relates to our mission.

Other Programs

The remaining net income distributed from the prior year is allocated by the board to various supportive programs, such as research, publications, agency improvements, product development, training and emergencies. Several of these programs are competitive and parks are reminded that they need to justify their requests and clearly articulate their needs.

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Publications

Since its earliest years, EN has kept its pledge to procure, reprint or publish suitable educational materials for member agencies. Requests for EN-assisted or EN-published books or other products requiring up-front purchases are accepted annually and the EN staff makes every effort to produce or to assist in the production of EN-approved park booklets.

The Publications/Audiovisual Request Form, following this section, is due to the Operations department, Headquarters Office by October 15th.

All parks have a Scope of Sales statement on file at the Headquarters Office. This statement defines the role of sales in a park's interpretive program, and provides guidance on appropriate sales items. Parks should review its Scope of Sales Statement annually. Regional and agency managers should be included in this process.

Demand for the publications program is great, and EN has limited resources allotted to the program. Parks are encouraged to prioritize their requests and submit only their most important selections. Publication projects may be extended only one year, upon a park's written request and the approval of EN's president.

All existing EN-produced publications or products with a proven sales history can be submitted by the EN Regional Manager to the Headquarters Office using the **Publication/Product Reorder Form**. *Use this form to reorder existing inventory of EN-produced publications or products.* It is due (from the Regional Manager) at the Operations Department by November 15th.

The Publications Department processes the information on the form, and it is then forwarded to the Purchasing Department, who will generate the purchase orders. Sample forms are shown at the end of this section. These forms may be reproduced and submitted as your request(s).

Starting an Approved Grant Project

Once you have received approval from the EN Board of Directors and an account number has been set up, you may begin work on the project through the specific protocol that was outlined in the grant application.

Purchase orders for items relating to the grant must be submitted to the Donations Specialist at the Headquarters Office, utilizing the account number that was assigned. See the Purchase Order chapter of this section for instructions on how to submit this documentation.

Documentation

It is the responsibility of the project coordinator to ensure completion of the project within one year, or to apply for an extension if the project will exceed the allotted time. A

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progress report must be submitted to the Donations Specialist at the Headquarters Office, accompanying the application for extension.

When the project is completed, a detailed completion report must be sent to the Donations Specialist at the Headquarters Office, along with any appropriate documentation.

Agency Improvements

Agency Improvements are expenditures over \$1,000 but not exceeding \$5,000. This is for minor renovations such as replacement of a damaged fixture and/or the acquisition of a new fixture or slatwall.

All requests must be submitted on the Agency Improvement Request Form and include a justification and detailed description of the project. Requests should be submitted to the EN Regional Manager who will review and then forward the form to the Store Design Manager by October 15th each year.

Capital Improvements

Capital improvements are expenditures of \$5,000 or more. They consist of renovations or expansions within an existing location or an opportunity at a new location.

All requests must be submitted on the Capital Improvement Request Form and include a justification and detailed description of the project. Requests for capital improvements should be submitted at least two years in advance. Requests with matching funds will receive a higher priority than those without.

Capital improvement requests may be submitted to the EN Regional Manager at any time, but at least two years in advance of the project start date

Park Discretionary Fund

This discretionary fund was established to provide a small cash reserve to handle special emergency needs to all superintendents of parks with EN agencies with whom we work. This fund may be used only for the purpose stated in Article C, Part 3 of EN's Articles of Incorporation, i.e., "to support the educational, interpretive, and conservation programs of the National Park Service."

A Park Discretionary Fund will be established for each national park where EN operates.

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The amount of the Park Discretionary Fund will be based on the total sales volume for the park EN operates in. If a park has more than one outlet, the total sales volume for all sites for that park will be taken into account to determine the amount of a Park's Discretionary Fund that will be awarded according to the following schedule:

- Gross sales less than \$250,000 - Superintendent's Fund - \$500
- Gross sales from \$250,000 to \$500,000 - Superintendent's Fund - \$750
- Gross sales from \$500,000 to \$1M - Superintendent's Fund - \$1,000
- Gross sales from \$1M to \$2.5M - Superintendent's Fund - \$2,000
- Gross sales from \$2.5M to \$5M - Superintendent's Fund - \$2,500

Amount and Accounting - Each Park Discretionary Fund is reimbursed annually to an imprest amount as per the schedule above. Each superintendent must submit an accounting of the fund (retaining the receipts at the agency) every year as of October 31st for the previous fiscal year on a Superintendent's Fund Reimbursement form. No replenishment of this fund will be made until this form and all year-end paperwork has been received by the Headquarters Office. Year-end forms include the Park's Discretionary Reimbursement form, Annual Review of Inventory form and the Annual Aid to Park Detail Report, all due to the Headquarters Office by December 15th.

The Park's Discretionary Reimbursement form accompanies the yearend letter sent to each superintendent in September. This fund will be audited by the Headquarters Office staff on its biennial review of park operations.

See Park's Discretionary Reimbursement form at end of section.

WASO Interpretive Account

WASO is the designation for the Washington Regional Office of the National Park Service. The WASO Interpretive Account was established in EN's budget to be "used in support of Interpretive and Educational events, publications and special programs." The request for co-sponsorship of one of these events or expenses must be made by the Director's Office or his/her designated representative and the request should be made directly to the president of EN. No more than \$10,000 will be allocated in a single year for this purpose by EN. This fund can be used for awards ceremonies, for speakers, publications, special events or programs.

Emergency Aid

Recognizing that emergencies arise for which no NPS funds are available, the EN board sets aside a limited amount of money to meet these needs. These needs must be expressed in writing to the president, and will only be granted when the park's Aid account has been depleted.

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Donated Inventory

When units are donated to the agency, all donated items are reported at cost, not retail. Each NPS agency is allowed to donate \$150 at cost per fiscal year. Any donations made in excess of \$150 will be charged to the park's Aid account.

Note: All donations must be approved by the Headquarters Office, coordinator or the park superintendent.

Reserve Accounts

EN can establish a reserve account for partners to hold donated funds or to handle funds where EN acts as the custodial account holder. These funds will be handled as "Restricted Accounts".

Restricted Accounts

Restricted cash and restricted investments represent amounts held by Eastern National at the request of and on behalf of our partners for use in their future projects. Partners wishing to establish these accounts, must write to Eastern National with details of the project. If Eastern National approves the project, the proper documents will be issued for consent between the parties involved. Eastern National will administer these partner resources according to specific criteria and timeframes outlined in the categories listed below. Eastern National will review these accounts annually for active continuance.

- 1. NON NPS CONTRACTUAL:** These accounts contain funds set aside based on the contractual requirements with Eastern National partners other than the NPS. Eastern National will comply with the specific terms until the contract expires. At the end of the contractual agreement, Eastern National will contact the partner for disposition of any remaining funds.

- 2. CUSTODIAL ACCOUNTS:** These accounts contain funds received by Eastern National from donors with provisions for a specific use for a NPS site or program. Eastern National will comply with the terms and conditions of the donation. Eastern National will continue managing the funds until the designated purpose expires. After three years of inactivity, Eastern National will contact the donor for disposition of the remaining funds.

- 3. NPF GRANTS:** These accounts contain funds received by Eastern National from the National Park Foundation for a specific National Park use. These granted funds may be held for three years. After three years, any remaining funds will be returned to the NPF.

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- 4. NPS & NPS THIRD PARTY AGREEMENTS:** These accounts contain funds that are received by Eastern National through Eastern National's normal business operations and will be managed in accordance with the terms specified in the agreement. Eastern National will comply with the terms listed in the agreement until the expiration date. At the end of the contractual agreement, Eastern National will contact the parties involved for disposition of any remaining funds.
- 5. NPS DONATION BOXES:** These accounts contain funds received from NPS donation boxes at sites where Eastern National has a sales outlet and a contractual agreement with the individual park. Eastern National will comply with the provisions outlined in NPS D032.
- 6. CONSIGNMENT ACCOUNTS:** These accounts contain funds received from the sale of products donated or acquired by a specific park with no inventory cost to Eastern National. The purpose of these acquired donated products is to provide funds for the use of the specific park. These accounts will terminate when the product has been completely sold, and any remaining funds will only be held for a maximum of three years.