

# MS 721 Gifts and Fundraising Procedures

## Table of Contents

|  |          |
|--|----------|
| <b>MS 721 Gifts and Fundraising Procedures.....</b>            | <b>1</b> |
| 1.0 Purpose and Authority.....                                 | 2        |
| 2.0 Fundraising Authority and Re-delegation.....               | 2        |
| 3.0 Solicitation and Acceptance of Gifts.....                  | 2        |
| 3.1 Gift Acceptance Criteria.....                              | 2        |
| 3.2 Tax Deductibility.....                                     | 3        |
| 3.3 Use of Peace Corps Name and Logo.....                      | 3        |
| 3.4 Donor Recognition Programs.....                            | 3        |
| 3.5 Memorial Giving.....                                       | 3        |
| 4.0 Due Diligence Guidelines for Gifts to the Peace Corps..... | 4        |
| 4.1 Due Diligence Criteria.....                                | 4        |
| 4.2 Preliminary Due Diligence.....                             | 6        |
| 5.0 Fundraising Activities.....                                | 6        |
| 5.1 Fundraising Activities.....                                | 6        |
| 5.2 Fundraising Criteria.....                                  | 6        |
| 5.3 Fundraising Plan.....                                      | 6        |
| 5.4 Fundraising Agreements.....                                | 8        |
| 6.0 Acceptance and Reporting of Gifts.....                     | 8        |
| 6.1 Acceptance of Monetary Gifts.....                          | 9        |
| 6.2 Acceptance of Conditional Gifts.....                       | 10       |
| 6.3 Acceptance of in-Kind Gifts.....                           | 10       |
| 6.4 Gift Acknowledgment.....                                   | 12       |
| 6.5 Reports on Gifts.....                                      | 12       |
| 6.6 Rejection of Gifts.....                                    | 12       |
| 7.0 Deposit and Use of Monetary Gifts.....                     | 13       |
| 8.0 Effective Date.....  | 13       |

## Attachments

- Attachment A - Due Diligence Procedures for Gifts to the Peace Corps
- Attachment B - Memorial Giving Guidance
- Attachment C - Donor Report Template
- Attachment D - Gift Acknowledgement Letter Template
- Attachment E - Agreement for the Donation of Voluntary Services Template
- Attachment F - In-Kind Donation Agreement Template
- Attachment G - Donor Criteria Checklist
- Attachment H - Quarterly Report of Noncash Donations Template
- Attachment I – Report of Payment of Travel Expenses by Non-Federal Sources

## **1.0 Purpose and Authority**

The Office of External Affairs (OEA) is authorized to issue procedures implementing Manual Section (MS) 721 *Gifts and Fundraising* with approval from the Office of Global Operations (OGO), Office of the General Counsel (OGC) and Office of the Chief Financial Officer (OCFO).

These procedures apply to the general management of MS 721 *Gifts and Fundraising*, specifically the fundraising, solicitation, acceptance and use of non-Federal or private sector gifts made to the Peace Corps. Whenever a gift is accepted by the agency, the gift rules in the Standards of Ethical Conduct for Executive Branch Employees do not apply. The Standards of Ethical Conduct for Executive Branch Employees do apply to gifts made to individual employees who should consult with the agency's ethics officials in the OGC. (See MS 641 for gifts made to Peace Corps employees.)

These procedures provide requirements, guidelines, processes and templates in connection with fundraising and donations to the Peace Corps, including the due diligence, solicitation, acceptance, documentation, recording, reporting and use of such gifts to the agency.

## **2.0 Fundraising Authority and Re-delegation**

The Authorized Officials as set forth in MS 721 may fundraise and accept gifts in accordance with such policy and these procedures. Any re-delegation to fundraise by an Authorized Official, other than the Inspector General, must be approved, tracked and filed by the Office of Gifts and Grants Management (GGM). An Authorized Official must submit a "re-delegation" memo to GGM. Please contact GGM to obtain a copy of the memo. Any further re-delegation is prohibited.

## **3.0 Solicitation and Acceptance of Gifts**

### **3.1 Gift Acceptance Criteria**

Per MS 721 *Gifts and Fundraising* sections 7.1.1 and 7.1.2, Authorized Officials must consider all relevant factors when determining whether to solicit and/or accept a donation, including the value and purpose of the gift, and the nature and interests of the donor. The Authorized Official should weigh the totality of the circumstances from the perspective of a reasonable person with knowledge of the relevant facts.

Examples of relevant factors to be considered are that the proposed gift:

- (a) Serves a purpose under the Peace Corps Act and is consistent with Peace Corps mission, programs or statutory authorities;
- (b) Will not require the expenditure of appropriated funds that are not available to the Peace Corps;
- (c) Will not provide the donor with some privilege, concession or other present or future

benefit in return for the gift;

- (d) Does not require the Peace Corps to undertake activities that are not related to the Peace Corps mission, programs or statutory authorities; or
- (e) Would not reflect unfavorably upon the ability of the Peace Corps, or any of its employees, to carry out their respective responsibilities or official duties in a fair, transparent, and objective manner, and would not compromise the integrity of the agency's programs or any official involved in those programs.

### **3.2 Tax Deductibility**

(a) The Authorized Official may inform the prospective donor that gifts to the Peace Corps may qualify as charitable contributions for federal income tax purposes in accordance with Section 170(c)(1) of the Internal Revenue Code (26 U.S.C. 170(c)(1)) which defines charitable contributions as gifts to or for the use of the United States if made for "exclusively public purposes." The Peace Corps cannot provide advice about the tax consequences of any such particular gift.

(b) Should any gift qualify as a charitable contribution and be tax deductible that said deduction applies only to gifts made directly to the Peace Corps, and not to any person, employee, or any organization other than the Peace Corps. For example, gifts to contractors, Peace Corps Volunteers, local communities or host country agencies are not gifts to the Peace Corps, and thus not tax deductible.

### **1.3 Use of Peace Corps Name and Logo**

As stated in section 8.0 of MS 721, the Peace Corps has authority to engage in a broad range of permitted activities in connection with solicitation and acceptance of donations to the agency. Consistent with Peace Corps policy, GGM and the Authorized Official must consult with OGC and Communications, and get approval from OGC and Communications, in connection with any use of the Peace Corps name or logo. (See MS 321 section 8.0.)

In the event that the use of the Peace Corps name and logo is authorized in connection with any fundraising activity or cause marketing activity with a third party, such use must be accompanied by a disclaimer in close proximity to the Peace Corps name and logo. The Peace Corps is responsible for providing such a disclaimer to the donor.

### **3.3 Donor Recognition Programs**

GGM may establish a donor recognition program in accordance with section 8.6 of MS 721. GGM must establish a fulfillment and tracking system for donor recognition items as part of a donor recognition program.

### **3.4 Memorial Giving**

#### **3.5.1 Donations Made "In Memory Of" Individuals**

Donors may make a donation designated as “in memory” of an individual either by giving an unrestricted gift to the Peace Corps Fund or to a specific approved Peace Corps program such as the Peace Corps Partnership Program. This can be accomplished by the donor directly either online, by check, or by phone.

### **3.4.1 Memorial Funds**

If a donor wishes to establish a Memorial Fund, the donor must contact GGM which has the authority to establish such Funds. GGM has established internal procedures for creating, tracking, and reporting on Memorial Funds set forth in the Memorial Giving Guidance (Attachment C). These funds are established as follows:

- (a) GGM may establish and approve a Memorial Fund to accept gifts in memory of a Peace Corps Volunteer who passed away while in service at the written request of the Volunteer’s family; or
- (b) GGM may establish, with the Peace Corps Director’s approval, a Memorial Fund to accept gifts in memory of a Returned Peace Corps Volunteer or Peace Corps staff member who has made a lasting impact on the Peace Corps as an agency or has died in distinguished service to the United States of America.

Fundraising for Memorial Funds will be the sole responsibility of and at the discretion of the Volunteer’s or staff member’s family and friends. The Peace Corps does not fundraise for Memorial Funds.

## **4.0 Due Diligence Guidelines for Gifts to the Peace Corps**

A key and required step in the gift solicitation and acceptance process is due diligence. Due diligence is a formal process for conducting research, and analyzing the information gathered in order to identify and ascertain the risks and rewards of a potential gift as well as the reputational integrity of the proposed donor. GGM, in consultation with the OGC, has developed internal guidelines and procedures for conducting due diligence. See Attachment A.

Due diligence is not required prior to an inquiry or general conversation with a potential donor. If the Authorized Official determines that there is a likelihood of a potential gift to the agency, unless excepted per MS 721 section 7.4, GGM must conduct due diligence. To reduce the risk associated with accepting gifts valued under \$10,000, which are generally excepted from due diligence, GGM will check and track the OFAC Specially Designated Nationals List and the List of Statutorily Debarred Parties for every 100th donation regardless of the amount.

GGM is responsible for conducting and updating annually any due diligence. The Authorized Official or a designee must submit a Due Diligence Request Form to GGM for any donor prospect to trigger the vetting process as outlined in the Due Diligence Procedures for Gifts to the Peace Corps (Attachment A).

### **4.1 Due Diligence Criteria**

When a gift is made to the agency, as opposed to an employee personally, the question is one involving the interpretation of the agency's gift acceptance authority. This section provides criteria to be used when assessing the risks and rewards of a potential gift solicitation or acceptance to the agency.

In determining the risks and rewards of a prospective solicitation or donation, the following due diligence criteria should be considered:

- (a) whether official action is sought by the donor prospect;
- (b) whether the agency conducts business with the donor prospect or the donor prospect is seeking to do business with the agency;
- (c) whether the donor prospect has interests that may be substantially affected by the agency;
- (d) whether the donor prospect could compromise the integrity or mission of the agency or work of Volunteers;
- (e) whether the donor prospect is involved in matters that could cause harm to the agency;
- (f) whether the philanthropic reputation of the donor prospect is noteworthy; and
- (g) other relevant considerations (such as social responsibility, environmental accountability, financial soundness, and policy compatibility).

While the agency is not automatically precluded from accepting a gift from a prohibited source, consideration should be given to the negative appearance such acceptance could bring. A prohibited source is defined as any person or organization who is doing business with the agency, wants to do business with the agency, wants some sort of official action from the agency, or has interests that may be substantially affected by the agency. While due diligence should be conducted for all formal gift solicitation and gift acceptance, unless excepted per MS 721 section 7.4, each instance must be handled on a case-by-case basis as circumstances vary greatly.

An Authorized Official shall contact GGM if the Authorized Official has knowledge or any indication of any adverse information regarding a prospective donor. GGM will then consult with OGC to determine next steps.

In the event that a legal impediment or prohibition, conflict of interest, or consideration arises at any point (i.e. during due diligence or solicitation or acceptance, or even after a gift has been accepted), the Peace Corps may, through GGM, re-examine the solicitation or gift, in consultation with OGC, and take appropriate action (including, but not limited to, halting the solicitation or returning a gift). In the event that the Office of Acquisitions and Contracts Management (OACM) and/or OGC disagree with GGM or an Authorized Official regarding a proposed solicitation or acceptance, GGM or the Authorized Official must secure written approval from the Peace Corps Director in order to proceed with the proposed solicitation or acceptance of a gift.

## **4.2 Preliminary Due Diligence**

In light of the fact that the due diligence process takes time, GGM, under exigent circumstances which are outside of the agency's control, such as short lead times, may at its discretion, conduct "preliminary due diligence" of a donor prospect. GGM will conduct a full due diligence in a timely manner on all such donor prospects. This preliminary due diligence includes online and due diligence searches and internal vetting by OACM to identify any potential concerns or conflicts of interest. In the event that a preliminary due diligence reveals issues, then GGM will in turn consult with OGC, the Authorized Official and other offices as needed to determine if and how to proceed. (See Due Diligence Procedures for Gifts to the Peace Corps (Attachment A).)

## **5.0 Fundraising Activities**

The following are specific processes required in connection with all fundraising activities by the agency:

### **5.1 Fundraising Activities**

There are many ways to raise funds, many sources of funds as well as multiple ways of engaging with donors which all expect a more collaborative, informed and results-oriented philanthropic relationship. In response to these evolving trends in philanthropy, the Peace Corps may engage in various types of cause-related marketing, enhanced online fundraising and third-party fundraising to name a few.

Individuals, for instance, can typically be reached via online giving campaigns, direct mail or events while institutional donors tend to have more formal application processes, timelines, and other requirements associated with a grant or gift to the agency. Authorized Officials should always encourage potential donors to make unrestricted gifts to the agency.

GGM has the expertise to navigate the complicated and competitive philanthropic environment and should be consulted for assistance with fundraising related queries.

### **5.2 Fundraising Criteria**

In order to improve the processing and approval of potential donor collaborations and fundraising activities, GGM has created an objective means by which to determine which fundraising partnerships should be pursued, and which should not. The Fundraising Criteria Checklist focuses only on potential donor engagement and financial contributions. If the Authorized Official and GGM determine that a fundraising request is not viable, then a Fundraising Plan noted below in section 5.3 is not required. Gift acceptance factors outlined in section 3.0 of these Procedures are also included as part of the decision making process about whether to solicit a donation. (See Donor Criteria Checklist (Attachment G).)

### **5.3 Fundraising Plan**

There are, and it is expected that there will continue to be, agency programs such as the Peace Corps Partnership Program (PCPP) which depend on private sector donations. GGM has a

process, outlined below, to assist the agency in assessing fundraising requests, developing strategic fundraising plans consistent with the agency's programmatic and fundraising priorities for approval by the Peace Corps Director or designated official, and rolling out fundraising campaigns to support approved agency fundraising programs.

GGM is responsible for developing a fundraising plan that aligns with the agency's programmatic and fundraising priorities. This fundraising plan helps to prioritize agency fundraising requests for non-Federal funds, coordinate and effectively manage donor engagement, and ensure the appropriate allocation and use of agency resources such as staff time, donor database, etc. as well as defined use and administration of the proposed gift.

Before embarking on a fundraising activity, the Authorized Official, in consultation with GGM, must first develop a fundraising plan (described below) for review by GGM and OEA, and approval by the Peace Corps Director or designated official. In developing a fundraising plan, the Authorized Official should consider how the proposed donated funds will be used (See section 7.0 of these Procedures). GGM is available to consult or work with Authorized Officials and agency offices to develop their fundraising plan and to identify donor prospects.

### 5.3.1 Developing a Fundraising Plan

All fundraising plans must include the following information:

- (a) defining the need and timeline (i.e. explain rationale and priority, specific purpose and objectives towards which the gift will be used);
- (b) identifying the amount and type (i.e. funds, in-kind);
- (c) identifying the type of donor prospect(s) being targeted; and
- (d) other circumstances or factors for consideration.

### 5.3.2 Implementation of a Fundraising Plan

GGM will assist the Authorized Official to implement the approved fundraising plan. The basic fundraising operation, described below, may take a few hours to several years for a prospective donor to make a decision to give to the agency. There are standard steps associated with best practice fundraising, and while there are times when the order of steps may change, GGM makes every effort to adhere to this accepted process:

- (a) **Prospecting** is based on internally and externally-focused research to identify prospective donors whose giving portfolio, social good profile, interests, grant requirements, deadlines and other factors, align with agency goals, and which is compiled into a donor profile and recorded in the agency's donor database by GGM and/or the Authorized Official;
- (b) **Due diligence** is a process designed to research, record, assess and analyze information from neutral sources to identify any potential conflicts of interest, reputational risks, and other positive and negative facts to enable Authorized Officials to make a determination

about whether to proceed with gift solicitation or acceptance and which is recorded in the agency's donor database. The Authorized Official or designee must contact GGM to start the vetting process. (See section 4.0).

- (c) ***Cultivation and Stewardship*** - Cultivation involves developing a relationship with a prospective donor. Stewardship, or donor retention, involves maintaining a good relationship with an existing donor. All communication with a prospective donor is to be recorded in the agency's donor database by GGM and/or the Authorized Official. GGM can provide donor engagement and retention strategies to help attract and retain donors; and
- (d) ***Proposal Development*** is a key step in writing a request or solicitation for funds, such as a grant application, concept note or letter of inquiry. In consultation with GGM, the Authorized Official is responsible for developing the proposal and any related documents which usually involves input from several offices (i.e. OCFO, OPATS, Communications, Office of Third Goal) in order to verify that donor required metrics, reporting requirements, and other donor conditions are feasible, easy to meet, and consistent with agency authority, policies and procedures. The proposal and related documents are to be recorded in the agency's donor database by GGM and/or the Authorized Official.

#### **5.4 Fundraising Agreements**

A written agreement between the Peace Corps and the Fundraising Partner serves to formalize the type of engagement or fundraising activity with said entity. GGM must consult with OGC to explore the need and rationale for a fundraising agreement. OGC and GGM are available to work with the Authorized Official to develop a Fundraising Agreement (See section 6.1.2 below).

### **6.0 Acceptance and Reporting of Gifts**

The following section addresses acknowledgement, receipt, and reporting of gifts to the Peace Corps.

Gift acceptance requires compliance the following processes:

- (a) Issuance of gift acknowledgement letter as set forth in section 6.4 below;
- (b) Internally tracking of the receipt and allocation of funds by GGM;
- (c) Completed, approved, and signed Due Diligence Analysis Report (DDAR) or a refresh thereof where applicable;
- (d) Approved and signed Grant or Fundraising Agreement where applicable;
- (e) Gift Acceptance Authorization Decision Memorandum for gifts of \$10,000 or above to the Peace Corps. Prior to acceptance of such gift, GGM will develop and circulate such memorandum for review and clearance by OCFO, OGC, and other offices as appropriate, and signed by the relevant Authorized Official. This memo shall include:



- (1) A description of the gift;
- (2) A statement that the gift has been received;
- (3) A copy of approved DDAR or refresh thereof;
- (4) A copy of the grant or fundraising agreement, if applicable;
- (5) An analysis of the gift acceptance criteria (see section 3.1 above);
- (6) A recommendation concerning gift acceptance by the Authorized Official and/or GGM; and
- (7) Other relevant considerations, if applicable.

## 6.1 Acceptance of Monetary Gifts

Monetary gifts, restricted or unrestricted, may be made in the following manner:

- (a) **Online.** This transaction is securely processed via Pay.gov which is sponsored by the Financial Management Service of the United States Department of Treasury. If it is a restricted gift, then the donor may indicate in the comment box.
- (b) **By check.** If it is a restricted gift, then the memo line should indicate the donor's proposed use of the gift; otherwise, absent a written directive from the donor, the gift will be allocated to The Peace Corps Fund.
- (c) **By phone.** This transaction is processed by GGM staff using the applicable form. If it is a restricted gift, then the donor may verbally indicate their proposed use of the gift.

All monetary gifts are recorded in the Peace Corps' financial system. For online transactions, these donations are recorded within 24 hours in the Agency's collections system. For checks and phone donations, transactions are recorded within 48 hours of physical receipt by the Agency. This process is executed by GGM in collaboration with OCFO/GAP.

### 6.1.1 Acceptance of Monetary Gifts Associated with Cause Marketing

Peace Corps has the authority to accept monetary gifts associated with third-party cause marketing or cause-related marketing wherein a cooperative effort between the Peace Corps and a for – profit entity results in a mutual benefit. GGM shall consult with OGC and other relevant offices to ensure that any potential cause marketing effort results in a benefit to the Peace Corps and is in furtherance of the Peace Corps mission, and is consistent with the Peace Corps' authority, regulations, policies and any applicable law. Cause marketing efforts by a third party for the benefit of the Peace Corps requires a prior written agreement between the Peace Corps and the potential donor, and shall include, but is not limited to, provisions regarding the following:

- (a) Description of the type of activities to be conducted and term;

- (b) Amount, or range, of proposed donation resulting from the effort and percentage of sale proceeds to be donated to the Peace Corps;
- (c) Limitations on and prior approval for the use of the Peace Corps name and logo;
- (d) Required inclusion of a Peace Corps disclaimer;
- (e) Limitations on the use of media; and
- (f) Other relevant requirements as determined by the agency.

The foregoing is in addition to those requirements set forth in section 8.5 of MS 721.

## **6.2 Acceptance of Conditional Gifts**

When accepting a conditional gift, GGM or the Authorized Official must inform the donor in the acknowledgment letter, and/or on the website donation section that funds from restricted donations may be repurposed by the agency for any purpose authorized by the Peace Corps Act. Every effort will be made to comply with the donor's wishes, but there may be circumstances that could prevent the agency from fulfilling donor intent, and that the Peace Corps, in its sole discretion, will use the donation for other authorized Peace Corps needs.

If the gift is a grant to the agency, it is usually accompanied by a grant agreement, in which case GGM, in consultation with OGC, OCFO and other stakeholder offices depending on the gift, will review the grant agreement before it is signed by GGM or the Authorized Official.

## **6.3 Acceptance of in-Kind Gifts**

### **6.3.1 Headquarters**

Authorized Officials at headquarters must inform GGM of any in-kind donation prior to solicitation and acceptance. GGM, in consultation with OGC, will determine whether an in-kind donation agreement is required because of the value of the gift, conditions on its use, or other issues (See In-Kind Donation Agreement Template (Attachment F).)

Valuation of an in-kind donation will be provided by the donor in writing. Upon acceptance of a gift by the Authorized Official, GGM records the donation, and provides a quarterly report to OCFO. In the event of the rejection of the gift, the Director of GGM will send correspondence to the donor indicating the rejection of the gift.

#### **6.3.1.1 Acceptance of Stocks and Real Property**

There is a minimum threshold of \$5,000 for acceptance of gifts of stock and real property. Please refer gifts of stocks and bonds, real estate, and bequests in wills to GGM who will consult with OCFO and OGC.

- (a) Stocks. If a stock donation is proposed, GGM will work with OGC, OCFO, and other relevant offices to determine whether the agency should accept a gift of stock. If the stock

donation is accepted, the OCFO will follow its internal procedures on handling stocks. The Director of GGM sends an acknowledgement letter to the donor.

- (b) **Real Property.** The offer of a gift of real property is an offer to transfer title to the Peace Corps. GGM will work with OGC, OCFO, and other relevant offices to determine whether the agency should accept a gift of real property. Acceptance of a gift of real property by the Authorized Official is contingent upon the delivery to the Peace Corps of a deed transferring valid and clear title of the property to the Peace Corps, as determined by OGC. Transfer of title is effected only when, coincident with or subsequent to acceptance of the gift by the Authorized Official, the deed is delivered to the Peace Corps. Upon acceptance of a gift of real property, GGM records the donation, with notification to OCFO, and the Director of GGM sends an acknowledgement letter to the donor. The Peace Corps generally does not hold onto gifts of real property. GGM, with the assistance of OGC and the Office of Management, will work through the General Services Administration to sell such gift of real property and receive the sale proceeds.

### **6.3.1.2 Acceptance of Media and Press, and Other Materials**

Upon acceptance of an in-kind gift of media, press, or other like materials (including, but not limited to, advertisement space and archival materials) by the Authorized Official, GGM records the donation, with notification to OCFO and the Director of GGM sends an acknowledgement letter to the donor.

### **6.3.1.3 Acceptance of Gifts of Travel**

Prior to acceptance, any employee who is offered a gift of travel must consult with the Designated Agency Ethics Official (DAEO) in OGC. Under section 7.2 of MS 721, approval is required from the DAEO, Alternate DAEO, or Peace Corps Deputy Ethics Official (see xxx form).

### **6.3.1.4 Acceptance of Voluntary Services**

- (a) Authorized Officials who want to accept voluntary services or receive an offer of voluntary services must consult with the Office of Human Resource and Management (HRM) prior to accepting any such gift. (See Agreement for the Donation of Voluntary Services Template (Attachment E).)
- (b) These donations often require additional actions beyond acceptance of the services. For example, appointment of the individual providing the voluntary services as an unpaid consultant or no-cost Personal Services Contractor if the Peace Corps is to supervise the individual, or clearances for access to Peace Corps IT systems, records, etc., will require separate actions which must be completed before the individual may provide the voluntary services. The Authorized Official must work with the appropriate Peace Corps offices to address any such required actions related to the donation of voluntary services. Please consult with GGM and HRM with any questions.

## **6.3.2 Overseas**

Country Directors may accept in-kind donations on behalf of their post as authorized by and consistent with MS 721 and these Procedures. The Post provides a quarterly report to OCFO documenting any accepted in-kind donations. OCFO will provide GGM with the quarterly roll-up of such donations.

### **6.3.2.1 Gifts of travel**

Prior to acceptance, all employees at post, including US Direct Hire employees and Personal Service Contractors, who are offered a gift of travel must consult with the Designated Agency Ethics Official (DAEO) in OGC. Under section 7.2 of MS 721, approval is required from the DAEO, Alternate DAEO, or Peace Corps Deputy Ethics Official (see Report of Payment of Travel Expenses by Non-Federal Sources form).

### **6.3.2.2 Voluntary Services**

Country Directors should consult with OGC to have the individual or entity sign an agreement for the voluntary services. (See Agreement for the Donation of Voluntary Services Template (Attachment E).)

## **6.4 Gift Acknowledgment**

All Authorized Officials should inform the donor that an offer of a gift, unless it is an unsolicited or online gift, should be made in writing. Once a gift has been received and accepted by the Peace Corps, the Authorized Official should send an acknowledgment letter to the donor, and include the information set forth in the Gift Acknowledgement Letter Template. (See Attachment D). Consult with GGM to determine what other notifications might be required.

### **6.4.1 Anonymous Donors**

If the donor wishes his/her gift to the agency to not be publicly announced, then the acknowledgment letter, or other written document, should assure the donor that the donor's anonymity will be maintained to the extent permitted by applicable law. GGM will inform OGC and OCFO and will make note of the anonymity request in the agency's donor records database.

The Director of GGM and/or the Authorized Official sends an acknowledgement letter to the donor which may cite the donor's stated value of the gift.

## **6.5 Reports on Gifts**

### **6.5.1 Reports to Donors**

GGM has a standard report that is available to all donors on an annual basis. In the event that a donor requests any changes to this agency's standard report, GGM will submit such modifications for review and concurrence by OCFO and OGC, and any other relevant office. With respect to separate reporting requirements specific to PCPP projects, refer to MS720. (See Donor Report Template (Attachment C).)

### **6.5.2 Internal Reports for In-Kind Gifts**

The Director of GGM and each post is required to provide a quarterly report of in-kind donations to the Office of Accounting and Financial Reporting (OCFO/AFR) within OCFO. (See Quarterly Report of Noncash Donations Template (Attachment H).)

## **6.6 Rejection of Gifts**

Under section 7.0 of MS 721, the Peace Corps has the right, at its sole discretion, to reject any particular gift. GGM, in consultation with OGC and other appropriate offices, may reconsider a solicitation or acceptance of a gift at any time and take appropriate action including, halting the solicitation or acceptance, or returning a gift which has been accepted.

In the event that a gift which has been accepted by the agency must be returned, GGM will send a written communication to the donor rejecting the gift.

## **7.0 Deposit and Use of Monetary Gifts**

Funds received are deposited into the Peace Corps Gifts and Contributions account. All unobligated amounts remain available for obligation without regard to fiscal year in which the gifts were received. Gift funds are not appropriated funds and not subject to the restrictions applicable to appropriated funds.

Gifts may only be used in furtherance of the purposes of the Peace Corps Act, such as Peace Corps initiatives, approved Volunteer projects, fundraising activities and donor recognition items, and entertainment and representation expenses without regard to statutory monetary limits on the use of entertainment and representation expenses. Unless otherwise authorized by the Peace Corps Director, gift funds should not be used for core operational or Volunteer support or other such areas supported through appropriated funds.

Contact GGM about use of donated funds for details regarding authorization and allocation authorities.

## **8.0 Effective Date**

The effective date of this Manual Section is the date of issuance.