

DONATIONS OF MONETARY OR IN-KIND GIFTS OR ITEMS OF PERSONAL PROPERTY

1. REASON FOR ISSUE: To update this handbook to include recently developed online capabilities to receive monetary gifts and donations, provide guidance on applying relevant gift and donation handbook requirements to multi-phased donations, to clarify donation of professional services to benefit historic cemetery resources, and to reference changes associated with implementing the VA Integrated Financial and Acquisition Management System (iFAMS).

2. SUMMARY OF CHANGES:

a. This handbook highlights responsibilities related to processing and accepting donations received through the E-Donations online donation form.

b. NCA migrated to VA's new financial management system, iFAMS in November 2020. NCA Finance Service (42C) will issue email notifications to iFAMS users to provide notice or to refer to the NCA Finance Service SharePoint site for NewsFlash guidance on processing monetary gifts and donations and recording capitalized assets.

c. Updates to reflect current policies and procedures are made throughout.

d. Technical change June 3, 2024: removed outdated mailing information Section V, paragraph 3.a. (page 15).

3. RESPONSIBLE OFFICE: National Cemetery Administration, Office of Finance and Planning, 810 Vermont Avenue, NW, Washington, DC 20420, is responsible for the contents of this handbook. Questions may be referred to the Director, NCA Finance Service.

4. RELATED PUBLICATIONS:

a. NCA Directive 3160 - Gifts and Donations to VA National Cemeteries.

b. NCA Handbook 3160.02 – Standardized Memorial Monuments and Memorial Plaques, Trees, Benches, and Fallen Soldier Displays.

c. NCA Handbook 3160.03 – Non-Standardized Memorial Monuments, Commemorative Works, and Carillons.

d. NCA Directive 3170, Ceremonies and Special Events at VA National Cemeteries. (December 15, 2017).

March 3, 2021

NCA HANDBOOK 3160.01

e. VA Directive 0008 - Developing Public-Private Partnerships with, and Accepting Gifts from, Non-Governmental Organizations (May 29, 2015).

f. VA Handbook 7002, Logistics Management Procedures (July 10, 2009).

g. VA Financial Policy, Volume V, Chapter 9, General Property, Plant, and Equipment (May 2017).

h. VA Financial Policies and Procedures, Agent Cashier Accountability Policy, Volume VII, Chapter 3 (May 2014).

5. RESCISSION: NCA Handbook 3160.1, Gifts and Donations Procedures at VA National Cemeteries (December 14, 2018).

6. RECERTIFICATION: This publication is scheduled for recertification on or before the last day of March 2026.

/s/

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Acting Under Secretary for Memorial Affairs

Distribution: Electronic

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SECTION I – GENERAL GIFT AND DONATION INFORMATION

1. PURPOSE

a. This handbook establishes procedures for the National Cemetery Administration (NCA) review of proposed monetary donations (made in person, through the mail, or online) and offers of real property and in-kind goods and services (non-monetary donations). It also provides updated definitions and procedural guidance and sample letters and forms in the appendices for use by NCA employees. This handbook applies to monetary and non-monetary gifts and donations under 38 CFR 38.603.

b. The information in this handbook may be used to assist interested donors (individuals or organizations) in developing or revising proposals to donate cash, real property, or non-monetary goods and services in accordance with NCA policy and other requirements. Donors may request a dedication ceremony or event that NCA may consider in accordance with other Department of Veterans Affairs (VA) and NCA policies. This handbook does not incorporate procedures and criteria for offers to donate standardized memorial monuments, plaques, benches, trees, Fallen Soldier displays, non-standardized memorial monuments (formerly “commemorative works”), or carillons, which are provided in two separate handbooks (see transmittal sheet, RELATED PUBLICATIONS).

d. The statutory authorities for policies contained in this document are found in sections 2403 and 2407 of title 38 United States Code (U.S.C.). Implementing regulations are published in section 38.603 of title 38, Code of Federal Regulations.

2. BACKGROUND

a. Generally, NCA is authorized to accept gifts and donations that are beneficial to a national cemetery or are made for the purpose of beautifying national cemeteries. Such gifts may include monetary donations, in-kind goods and services, and personal or real property. In 2016, VA authorized the Under Secretary of Memorial Affairs (USMA), or USMA’s designee, to solicit gifts and donations. See 38 CFR § 38.603(b). The USMA may also authorize use of his or her name, the name of the USMA’s designee, the name of the Secretary, or the name of the Department of Veterans Affairs by an individual or organization in any campaign or drive for donation of money or articles to VA for beautifying, or the benefit of, one or more national cemeteries. Requests for USMA designation to solicit gifts or donations in accordance with § 38.603(b) will be subject to review by the Principal Deputy Under Secretary for Memorial Affairs.

b. NCA must consider all offers to donate to the administration, in general, or to a specific cemetery. If the donor expresses intent to donate, NCA employees are prohibited from referring potential donors and donation offers to other entities, such as support committees or Veterans Service Organizations.

3. DEFINITIONS

a. **NCA-authorized central office (CO) employee.** Means any NCA central office employee responsible for processing gifts and donations in accordance with this handbook, to include those designated by the USMA to solicit for gifts and donations as authorized by 38 CFR § 38.603.

a. **Bequest.** A disposition in a will that must be referred to VA's Office of the General Counsel to determine whether legal obstacles exist in accepting such donations.

b. **Devise.** The act of disposing of property, especially real property, by will, which must be referred to VA's Office of the General Counsel to determine whether legal obstacles exist in accepting such donations.

c. **Donation.** Any property, item, service, or funds given voluntarily in person, by mail, or online to the VA from an individual or organization without the expectation of compensation or privileged access in return.

d. **General PP&E Land.** Land and land rights owned by the Federal Government acquired for or in connection with items of general property, plant, and equipment (PP&E). PP&E land differs with stewardship land, which is Federally-owned land or land rights that are not acquired for or in connection with items of general PP&E.

e. **Gift.** See definition for **Donation**.

f. **Goods.** Tangible products produced for customers.

g. **Heritage assets.** Property (buildings, landscapes, objects, structures) plant, and equipment unique for one or more of the following reasons: historical or natural significance, cultural, educational, or aesthetic value; or significant architectural characteristics.

h. **Land.** The solid part of the surface of the earth distinguishable by boundaries or ownership; excludes natural or depletable resources related to land.

i. **Monetary donations.** Can be made in person, through the mail, or online in the form of cash, checks, or bequests and devises of money, which may be:

(1) Specific or Restricted, for which the donor specifies exclusive benefit of a specific purpose or a particular use of the monetary donation, such as to maintain an accepted carillon or non-standardized commemorative work.

(2) General or Unrestricted, for which the donor imposes no restrictions or specific purposes or particular uses.

j. **Non-governmental Organization (NGO).** Any private or commercial entity, other than a Government agency (Federal, State, Tribal, local), including but not limited to

corporations, nonprofit organizations or associations, and international and multinational organization.

k. **Property –**

(1) **Expendable:** Has a life expectancy when put to use of less than two (2) years, and when put to use, becomes an integral part of another item, thereby losing its individual identity.

(2) **Non-expendable:** Limited to an acquisition cost of three hundred dollars (\$300) or more, has a life expectancy of two (2) years or more, and is of a sensitive nature requiring accountability and control regardless of cost, life expectancy, or maintenance requirements.

(3) **Personal:** Property other than real property, which is owned by VA, is moveable and not affixed or associated to land. Includes VA-owned expendable supplies and materials (Budget Object Code 20, Supplies and Materials) and other non-expendable controlled property (Budget Object Code 31, Equipment). Personal property excludes items such as military equipment, implements of war (e.g., weapons, vehicles, artillery, etc.), or ordnance, including donations featuring actual or realistic replicas of military equipment, implements of war, and ordnance, whether for use or display. Exceptions may be made for weapons incorporated in the Fallen Soldier displays, in accordance with NCA policy.

(4) **Real:** All land, buildings, facilities, or other structures, and firmly attached and integrated equipment. Integrated equipment includes those items permanently installed or attached, and that have become part of a building or other structure for making the building habitable or useable.

l. **Professional Services.** Services donated by persons or businesses, such as tree trimming, historic preservation services, feasibility studies and construction to rehabilitate or restore an existing NCA historic asset.

m. **Public Private Partnership (P3).** A voluntary, collaborative, working relationship between VA and one or more NGOs in which the goals, structures, governance, and roles and responsibilities are mutually determined to deliver the best possible services.

n. **Securities.** Stocks, bonds, or similar assets.

o. **Solicited Gifts or Donations.** May include monetary gifts, in-kind goods, professional services, or personal property that are collected or donated because of VA campaigns or drives for donations to beautify or benefit one or more national cemeteries.

4. SCOPE:

a. This handbook outlines the procedures and criteria NCA employee and leadership must follow in reviewing and deciding whether to accept gifts and donations

of money, in-kind goods and services, and items of personal property. This handbook also covers gifts and donations solicited by the USMA and those gifts and donations solicited in the name of the USMA (or designee), VA Secretary, or the Department of Veterans Affairs.

b. This handbook references actions to vet donors under VA Directive 0008, Developing Public-Private Partnerships with, and Accepting Gifts from, Non-Governmental Organizations (May 29, 2015).

c. Also, this handbook requires that NCA refer all offers to donate land to the Executive Director of the Office of Construction and Facilities Management for review, in accordance with their delegated authority.

5. REFERENCES:

a. 38 U.S.C. § 2406, Acquisition of Lands.

b. 38 U.S.C. § 2407, Authority to accept and maintain suitable memorials.

c. 38 C.F.R. § 12.24, Operation of lost and found service.

d. 38 C.F.R. § 38.603, Gifts and donations.

e. VA Delegation of Authority Memorandum, Real Property Actions, Excluding Enhanced Use Leases (January 12 and January 5, 2016).

f. VA Directive, Developing Public-Private Partnerships with, and Accepting Gifts to VA from, Non-Governmental Organizations (May 29, 2015).

g. VA Handbook 7002, Logistics Management Procedures (July 10, 2009).

h. VA Financial Policies and Procedures, General Property, Plant, and Equipment, Volume V, Chapter 9, (May 2017).

i. VA Financial Policies and Procedures, Agent Cashier Accountability Policy, Volume VII, Chapter 3 (May 2014).

j. NCA Directive 3160 – Gifts and Donations to VA National Cemeteries.

k. NCA Handbook 3160.02 – Standardized Memorial Monuments and Memorial Plaques, Trees, Benches and Fallen Soldier Displays.

l. NCA Handbook 3160.03 – Non-Standardized Memorial Monuments, Commemorative Works, and Carillons.

m. NCA Directive 3170, Ceremonies and Special Events at VA National Cemeteries (December 15, 2017).

SECTION II – INITIAL REVIEW OF DONORS AND DONATION OFFERS (EXCLUDING LAND)

1. Receiving gift and donation offers. Any NCA employee may receive offers of monetary donations, personal property, in-kind goods, services, and land. For donations and gifts valued at or more than ten thousand dollars (\$10,000), including those solicited by the USMA or on behalf of VA, NCA must first determine whether a donor meets the requirements under VA Directive 0008, Developing Public-Private Partnerships with, and Accepting Gifts from, Non-Governmental Organizations (May 29, 2015). VA's directive applies to offers of gifts or donations, which means any property, item, service, or funds, from non-governmental organizations (NGO), not individuals.

NCA will not require donor vetting for offered donations valued at less than \$10,000. Upon receipt of any written gift or donation offer at or above the \$10,000 threshold, the NCA point of contact (POC) or the appropriate Cemetery Director will:

a. Provide to potential donors the "Options for Gifts and Donations to VA National Cemeteries" (Appendix A) to inform donors of items NCA may accept as a gift and general development requirements.

(1) For example, if the donor is offering a standardized memorial monument or memorial plaque, the POC or Cemetery Director may provide the donor with the checklist from that handbook and inform the donor of the vetting process in paragraph (b) of this handbook.

b. Inform potential donors in writing that NCA must first determine whether the donor meets VA requirements for gift acceptance and obtain information about the donor and the intended donation or gift for vetting purposes. See Appendix B to develop donation offers from non-governmental organizations (NGO) valued at or above \$10,000 for vetting purposes.

c. Request a determination from the Executive Director, Office of Engagement and Memorial Innovation (OEMI), who is responsible for vetting potential donors in accordance with requirements in VA Directive 0008 - Developing Public-Private Partnerships with, and Accepting Gifts from, Non-Governmental Organizations (May 29, 2015).

2. Donor vetting. The Executive Director, OEMI, is responsible for vetting all potential NGO donor entities of money, goods, services, or personal property valued at or above \$10,000. NCA may vet individual donors who meet this monetary threshold as appropriate.

a. If the donor does not meet VA or NCA policy requirements to establish a partnership with NCA for gift or donation purposes, the Executive Director, OEMI, will communicate that determination in writing back to the donor and inform the NCA POC or Cemetery Directors.

b. If the donor meets VA and NCA policy requirements, the DUSFP will communicate that determination in writing back to the NCA POC or Cemetery Director to continue development of the donation package. See Appendix D – Sample Letter to Approve/Disapprove Donor.

3. Referring vetted packages for development.

a. For monetary donations and offers of land or in-kind goods and services, the NCA POC or Cemetery Director will refer the vetted donation package to the appropriate NCA subject matter office for development in accordance with procedures in this handbook.

b. For monetary offers of donations received through the U.S. Department of the Treasury, Bureau of the Fiscal Service Pay.Gov online application, the NCA Finance Service will refer the vetted donation package to the appropriate NCA subject matter office for development in accordance with procedures in this handbook.

SECTION III – DEVELOPMENT AND DECISIONS ON LAND DONATIONS OR TRANSFERS

1. GENERAL INFORMATION.

a. In accordance with VA delegations of authority, NCA must route all offers to donate land to the Executive Director of the Office of Construction and Facilities Management (CFM) for review and decision-making purposes. Land offered for expansion of an existing national cemetery should be contiguous to the cemetery boundary. Non-contiguous land may be considered if within a reasonable distance. Land offered for a new national cemetery must be of size and configuration that would allow optimum development as a national cemetery, be accessible from public roads, and have topography suitable for development of gravesites and the placement of cemetery structures, and be otherwise suitable for the establishment of a national shrine. Offers of land that are found to be unusable for cemetery development may still be accepted if the land can be used as a physical buffer from adjacent properties or roads.

b. Land offered as a donation that contains historic resources that have been determined eligible or potentially would be determined eligible for listing on the National Register of Historic Places, or are adjacent to designated historic districts for which a new national cemetery might be considered an inappropriate neighbor through the public environmental review, shall be thoroughly reviewed by NCA in order to make an informed determination regarding potential suitability or non-suitability for national cemetery use.

2. DEVELOPING LAND DONATION AND LAND TRANSFER OFFERS. All such offers will be processed by NCA Cemetery Development and Improvement Service (CDIS) through VA CFM, Office of Real Property (ORP).

a. Upon receipt of a proposed gift or donation of land or land transfer, CDIS will first determine if the land offer is potentially actionable based on whether acceptance would serve any NCA purpose. If CDIS determines that the land offer is potentially actionable because acceptance would serve an NCA purpose, CDIS will recommend NCA leadership conceptually approve the offer and obtain concurrence from the District Executive Director, Cemetery Operations, and through the Principal Deputy Under Secretary for Memorial Affairs (PDUSMA) to the USMA.

b. If CDIS determines that the land offer is not actionable because acceptance would not serve any NCA purpose, CDIS will recommend NCA leadership decline the offer and obtain concurrence from the District Executive Director, Cemetery Operations, and through the Principal Deputy Under Secretary for Memorial Affairs (PDUSMA) to the USMA. If NCA leadership concurs with the recommendation to decline, CDIS or the appropriate Cemetery Director will communicate that decision to the donor or transferring entity in writing.

c. For all actionable offers of land, CDIS will:

(1) Obtain information about the donor or transferring entities and purpose statement for the land donation.

(2) Inform donors or transferring entities that NCA will make a recommendation to CFM, VA's approving authority for all land offers.

(3) Coordinate land evaluation activities, as follows:

(A) For land donations, CDIS will coordinate with VA ORP to ensure completion of all VA due diligence requirements including appraisal to determine fair market value, land title, evaluation of any fixed assets or structures, geotechnical studies, environmental and cultural assessments, plat or boundary survey of the property, appraisals and other supporting documentation, as required by the National Environmental Policy Act (NEPA), and National Historic Preservation Act (NHPA). All due diligence activities require budget and funding approval from NCA Budget Service.

(B) For land transfers from other government entities, coordinate with VA ORP to ensure completion of all VA due diligence requirements to include obtaining property book value from transferring entity.

(C) For existing buildings or structures on the proposed land donation, those items would be evaluated as part of the due diligence cultural assessment, which must be reviewed by NCA Historical Architect (Design & Construction Service).

(D) Land offers, including the land valuation must be referred to NCA Finance Service for awareness. NCA Finance Service will refer land offers valued over \$100 million dollars to the VA Financial Policy Office for awareness.

(3) Refer land donation package and recommended action through the chain of command (Cemetery Operations and DUSFPCO) to the Principal Deputy Under Secretary for Memorial Affairs (PDUSMA).

3. REFERRAL OF ACTIONABLE LAND DONATIONS OR TRANSFERS. CDIS will refer actionable land offers along with NCA recommendations and supporting documentation to the Executive Director of CFM for review and final decision.

4. PROCESSING OF CFM DECISIONS TO ACCEPT LAND DONATIONS OR TRANSFERS. CDIS will provide the CFM-accepted land donation or transfer package and supporting documentation to the following NCA offices for action:

a. NCA Finance Service for financial accountability and capitalization purposes.

b. NCA Public Affairs for coordination to develop public notifications, including media releases, Frequently Asked Questions (FAQs), statements.

c. NCA Executive Correspondence for development of USMA acceptance and thank you letter.

- d. NCA Policy and Regulatory Service for congressional notifications and other stakeholder updates.
- e. NCA Budget Service for funding considerations and recording purposes.
- f. NCA Budget Service for statistical reporting purposes.
- g. NCA History Program for permanent retention in the NCA History Collection copies of deed records, information about historic assets and other items attached to the land.

5. RECORDATION OF LAND DONATIONS OR TRANSFERS. NCA Finance Service will record the description of the parcel, acreage, structures, and land value for the acquired land in VA's financial management system. NCA Budget Service will also record the relevant information in the VA's Capital Asset Inventory database.

SECTION IV – NON-MONETARY IN-KIND GOODS, SERVICES, AND PERSONAL PROPERTY

1. GENERAL INFORMATION.

a. This handbook implements a \$10,000 threshold and requires Cemetery Directors and NCA-authorized central office employees responsible for gift and donation processing to provide notice of the decision on a donation to their respective District Executive Director or appropriate NCA leadership to accept gifts and donations valued under \$10,000. Previously, NCA had a tiered approval process for donations valued at \$3,000 and \$5,000. Examples of items that can be accepted include, but are not limited to, memorial or burial flags, flagpoles, or equipment. The USMA is responsible for deciding whether to accept gifts and donations valued at or above \$10,000.

b. All physical items donated, given, or bequeathed to VA national cemeteries must be in keeping with VA policy and the planned development of the cemetery. Donated items must enhance the appearance or effectiveness of the cemetery, promote NCA programs and objectives, be of a quality in nature consistent with the NCA National Shrine commitment, and be complete and final. NCA will not store or install physical items that are part of a planned multi-item donation during fund drives or campaigns that are incomplete or being conducted in stages.

c. If a gift or donation was made for a specific purpose that NCA determines complies with VA and NCA policy, the donor will be notified that the gift or donation will be used for that purpose. Offered items will not be accepted if the donation does not meet VA or NCA gift policies, or will be returned to the donor if the donor's purpose cannot be fulfilled. For monetary gifts that the donor restricts for a specific purpose, NCA will, to the extent feasible, fulfill the donor's intended purpose and will, at the time of acceptance, inform donors that residual balances will be made available for general NCA use. If the donor disapproves of this policy, NCA will return the gift to the donor. If the donor approves, NCA will transfer residual funds from restricted to general accounts for general NCA use after the fulfillment of the intended use. Any residual balance of a fulfilled restricted donation will be transferred to general accounts for general NCA use.

d. VA regulations under 38 CFR 38.603(a) requires that title or ownership of accepted gifts or donations passes to the United States Government and donors must relinquish control over future use or disposition of the gift or donation.

2. INITIAL ASSESSMENT OF USE, CONDITION, OR NEED OF NON-MONETARY DONATIONS OF GOODS, PROFESSIONAL SERVICES, OR PERSONAL PROPERTY REGARDLESS OF VALUE.

a. For donations offered to the field, Cemetery Directors must complete the following steps.

(i) Determine whether NCA has need or use for proposed donated item or services. The Cemetery Director must also determine whether a proposed donation is unserviceable or cannot be used.

(ii) If the offered donation is historical in nature, Cemetery Directors must request a recommendation from the NCA History Program on acceptance of that item.

(iii) If the Cemetery Director finds that offered goods, professional services, or personal property must be declined, the Cemetery Director will provide notice of the decision through the District Executive Director and then communicate this decision with rationale in writing to the donor.

(iv) If the offer is acceptable, the Cemetery Director will continue development of the donation package in accordance with this handbook.

b. For donations offered to NCA central offices, NCA-authorized employees must complete the following steps:

(i) Review proposed donated items or services to determine whether the item is serviceable or can be used.

(ii) If the offered donation is historical in nature, Cemetery Directors must request a recommendation from the NCA History Program on acceptance of that item.

(iii) If the offered goods, services, or personal property must be declined, the NCA-authorized central office employee must provide notice of the decision with rationale through the appropriate senior leader and communicate this decision with rationale in writing to the donor.

(iv) If the offer is acceptable, the NCA-authorized central office employee will continue development of the donation package in accordance with this handbook.

3. DEVELOPMENT OF OFFERS TO DONATE NON-MONETARY GOODS, PROFESSIONAL SERVICES, OR PERSONAL PROPERTY VALUED AT OR ABOVE \$10,000.

a. The Cemetery Director or NCA-authorized CO employee must develop a donation package that reflects the donor's input on the following items:

(1) Description of the donor's purpose for the donation.

(2) Description of the proposed donation (type of good or personal property, nature of professional services) and how it will be used by or benefit the cemetery.

(3) Description of the condition of the goods or property to be donated, including, if needed, estimated cost to repair or refurbish goods or property (must be less than the cost for VA to purchase new).

(4) Estimated value of the goods, professional services, or personal property to be donated.

(5) The Cemetery Director or NCA-authorized CO employee may conduct fair market value or an average cost calculation if needed, including referral to the VA Acquisition and Material Management Service, to confirm the donor's valuation of goods, services, or personal property.

b. If needed, the Cemetery Director or NCA-authorized CO employee may refer donation packages to other VA and NCA stakeholders for input. Such offices may include field subject matter experts, VA Construction and Facilities Management, NCA Design and Construction Service, NCA History Program, or NCA District Engineers.

c. The Cemetery Director or NCA-authorized CO employee must assemble the completed donation package, along with a recommendation, and all supporting documentation that includes: Terms and Conditions of Acceptance, Sample Decision Letters, and VA Form 2237, Request, Turn-In and Receipt for Property or Service. See Appendices C through H. The package must be routed as soon as possible to the following offices for review and recommendations for a decision by the USMA:

- (1) District Executive Director
- (2) Executive Director, Cemetery Operations
- (3) Deputy Under Secretary for Field Programs and Cemetery Operations
- (4) Executive Director, Office of Engagement and Memorial Innovation
- (5) Deputy Under Secretary for Finance and Planning/CFO
- (6) Principal Deputy Under Secretary for Memorial Affairs

d. The USMA will communicate in writing to the donor the decision to accept an offered non-monetary donation. The USMA's decision letter will be provided to the field offices that provided input on the donation.

(1) If the USMA accepts the donation, a copy of the acceptance letter must be provided to NCA Finance Service for recordation purposes.

e. For offers to donate non-monetary goods, services, or personal property valued at or above \$10,000, NCA-authorized central office employee must follow the development process provided in paragraphs 3. a through d of this section.

(i) Concurrence packages for USMA review that are developed by central office employee may be routed to other offices as appropriate.

4. DEVELOPMENT OF AND DECISIONS ON OFFERS TO DONATE NON-MONETARY GOODS, PROFESSIONAL SERVICES, OR PERSONAL PROPERTY ITEMS VALUED UNDER \$10,000.

a. The Cemetery Director or NCA-authorized CO employee must develop a donation package with input from donors that includes a description of the purpose for and type of the donation, as well as, cost estimates of the value of the goods, professional services, or personal property to be donated.

b. If needed, the Cemetery Director or NCA-authorized CO employee may refer donation packages to other VA and NCA stakeholders for input. Such offices may include VA Construction and Facilities Management, NCA Design and Construction Service, NCA History Program, or NCA District Engineers.

c. The Cemetery Director or NCA-authorized CO employee will inform the donor in writing of the decision to accept or disapprove the proposed donation. Donors who state a specific purpose for their donation that complies with this handbook, will be informed in the acceptance letter that NCA will fulfill that purpose. See Appendices C through H for Sample letters of Acceptance or Disapproval of Non-Monetary Goods, Services, or Personal Property.

d. The Cemetery Director or NCA-authorized CO employee must provide the donor with the valuation, letter of acceptance, and condition of acceptance for the donor's signature.

5. RECORDING REQUIREMENTS:

a. For all accepted donations of non-expendable property, the Cemetery Director or NCA-authorized CO employee must complete VA Form 2237 for equipment and inventory listing (EIL) purposes and submit it to the VHA Chief Logistics Officer. The Cemetery Director or NCA-authorized CO employee must also provide the completed form to NCA Finance Service.

b. The Cemetery Director or NCA-authorized CO employee must record accepted donations in the cemetery or CO donation log.

c. The Cemetery Director or NCA-authorized CO employee must submit to NCA Agent Cashier an email that includes the supporting documentation for the accepted donation package within 15 business days from acceptance.

6. ACCOUNTING REQUIREMENTS: NCA Finance Service will:

a. Determine what donation information needs to be recorded in the appropriate accounting system.

b. If needed, contact the Cemetery Director to complete additional capitalization requirements for all accepted non-monetary donations valued at or over one million dollars (\$1M).

c. Provide the Cemetery Director or designee with a VA Form 1027, Field Service Receipt – General of the accounting (by electronic or regular mail). See Appendix H.

SECTION V – MONETARY GIFTS AND DONATIONS

1. GENERAL INFORMATION.

a. NCA may accept monetary donations that meet a specified intent or purpose. If NCA cannot fulfill that intent or purpose, donors may be encouraged to designate a donation for general or unrestricted to allow NCA to use the gift for the benefit of one or more national cemeteries.

b. For restricted monetary donations, NCA will fulfill the donor's specified purpose or instructions to the extent they are practicable and do not violate VA or NCA policies. This includes but is not limited to maintenance donations for accepted carillons and non-standardized commemorative works.

c. At the time of acceptance, NCA will inform donors that if NCA is unable to fulfill the donor's specified purpose or instructions for the donation, NCA may ask the donor to allow the funds to be used for another purpose or as an unrestricted monetary donation. In these instances, if the donor does not agree to a general or unrestricted monetary donation, NCA will return the donation.

d. VA does not have the authority to provide donors with goods and services in exchange for contributions. If it is believed that VA provided the donor with goods or services in exchange for monetary contributions, NCA must contact District Counsel or VA's Office of the General Counsel for further instructions prior to the USMA signing a letter of acceptance.

e. NCA is prohibited from referring accepted donated funds to other organizations, such as VHA, VBA, NCA support committees, or Veterans Service Organizations.

2. DEVELOPMENT OF OFFERS OF MONETARY GIFTS AND DONATIONS OF ANY VALUE.

a. The Cemetery Director or NCA-authorized CO employee must develop a donation package with input from donors that addresses the following criteria:

(1) Description of donor's intent that clearly states whether the gift is to be restricted to a specific purpose, or unrestricted and can be used for any allowed purpose.

(2) Converted securities, stocks, bonds, or similar assets to cash or check.

(3) Donations intended for a cemetery under construction should be temporarily placed in the Central Office account (8129S) earmarked for the specific cemetery until the budget account is established in the finance management system.

(4) If the donation is of a will or bequest, the offer must be referred to VA's Office of the General Counsel to determine whether legal obstacles exist in accepting such donations.

b. If the Cemetery Director collects unclaimed money that is left anonymously on cemetery property (for example, at gravesites in VA national cemeteries), funds of unknown ownership must be remitted to the NCA Agent Cashier for deposit in a 90-day suspense account (36F3875 Budget Clearing/Suspense Account).

(1) If ownership is established, the NCA Agent Cashier will release funds using VA Form 2064, Authority to Release and Ship Effects and Funds.

(2) If ownership of unclaimed money received at a specific cemetery is not established after 90 days, the NCA Agent Cashier will deposit the funds into the 8129G fund account of that specific cemetery for use at that cemetery. See, 38 C.F.R. §12.24, **Operation of lost and found service.**

c. NCA Finance Service will refer to Cemetery Directors E-Donations received through U.S. Department of the Treasury, Bureau of the Fiscal Service Pay.Gov application that are incomplete or require additional discussion with donors prior to being recorded in the intended gift fund account.

3. PROCESSING DECISIONS ON MONETARY GIFTS AND DONATIONS.

The Cemetery Director or NCA-authorized CO employee must secure all monetary donations either in a locked safe or secure desk drawer. Generally, NCA may collect funds and provide donors with a temporary receipt prior to completion of necessary development, deposit in the appropriate fund account, and issuance of the final decision to accept the monetary donation. E-donations are processed differently, as described in subparagraph (g).

a. For all monetary donations, the Cemetery Director or NCA-authorized CO employee must within one day of receipt of funds, provide the donor with VA-Form 10-2815, Temporary Receipt for Funds, acknowledge receipt of funds in the Intergrated Financial Acquisition and Management System (iFAMS), and remit donated funds to the NCA Agent Cashier for deposit in the Cemetery Gift Fund. Send monetary donations to NCA Agent Cashier. Please reach out to the Agent Cashier for the current mailing address.

b. The NCA Agent Cashier will deposit funds to the National Cemetery Gift Fund account established with Treasury and issue to the Cemetery Director VA Form 1027, Field Service Receipt – General.

c. For monetary donations of less than ten thousand dollars (\$10,000), the Cemetery Director or NCA-authorized CO employee must provide the donor with written notification of NCA's final acceptance of the donation must within one week of receiving VA Form 1027. The communication must include the amount of the tax-deductible monetary donation and a statement that no goods or services were provided by VA in return for the monetary donation.

(1) A copy of the Cemetery Director's or NCA-authorized CO employee's acceptance letter must be provided to NCA Finance Service for recordation purposes.

d. For monetary donations of ten thousand dollars (\$10,000) or greater, the Cemetery Director must assemble the completed donation package, along with his or her recommendation, and all supporting documentation that includes: Approval Letter for Vetted Donor NGO, Sample Decision Letters, and Terms and Conditions of Acceptance. See Appendices C through H. The package must be routed to the following offices for review and recommendations for a decision by the USMA within one week of receipt of VA Form 1027:

- (1) District Executive Director
- (2) Executive Director, Cemetery Operations
- (3) Deputy Under Secretary for Field Programs and Cemetery Operations
- (4) Executive Director, Office of Engagement and Memorial Innovation
- (5) Deputy Under Secretary for Finance and Planning/CFO
- (6) Principal Deputy Under Secretary for Memorial Affairs

e. For monetary donations valued at or above \$10,000, NCA-authorized central office employee must follow the development process provided in paragraph 2. d. of this section.

(i) Concurrence packages for USMA review that are developed by central office staff may be routed to other offices as appropriate.

f. The USMA's decision to accept monetary donations at or above \$10,000 will be communicated to the donor in writing. The communication must include the amount of the tax-deductible monetary donation and include a statement that no goods or services were provided by VA in return for the monetary donation. See Appendix F, Sample Donation Acceptance Letter.

(1) Copies of the USMA's acceptance letter must be provided to the Cemetery Director NCA-authorized CO employee and the NCA Finance Service for recordation purposes.

g. NCA Finance Service will provide information to the National Cemetery, District Office or Central Office POC on the receipt and acceptance of monetary donations received through the U.S. Department of the Treasury, Bureau of the Fiscal Service Pay.Gov application.

4. ACCOUNTING PROCEDURES FOR ACCEPTED MONETARY GIFTS AND DONATIONS AND TYPES OF FUND ACCOUNTS.

a. Cemetery Directors or an NCA-authorized CO employee must coordinate with the NCA Agent Cashier to account for accepted monetary donations that are maintained in distinct accounts based on the restricted or unrestricted nature of the donation. For E-

Donations, NCA Finance Service accounts for monetary gifts and donations that have been accepted on behalf of a cemetery, in accordance with the guidance below. Each national cemetery maintains restricted and unrestricted gift funds, and monies donated for the benefit of a specific national cemetery must be payable to that cemetery and maintained in either that cemetery's restricted or unrestricted gift fund. Monies donated without any restriction for the benefit of a specific cemetery, or to NCA in general, are maintained in NCA's centralized restricted or unrestricted gift fund depending on the intended purpose and nature of the donation.

b. NCA Agent Cashier must complete the following actions for accepted monetary gifts and donations:

(1) Deposit and record in the appropriate National Cemetery Gift Fund Account within one business day of receipt.

(2) Scan and record deposits for check donations in Treasury's Over-the-Counter Channel (OTCnet). Cash donations must be hand carried and deposited in NCA's account with Treasury at a local bank.

(3) Record deposits into the financial system within the same month the transactions were recorded into OTCnet.

(4) Maintain a log of all restricted and unrestricted donations.

(5) Prepare and return a final receipt - VA Form 1027, Field Service Receipt, to the submitting cemetery within one business day of the deposit. The completed VA Form 1027 will indicate the Fund (8129S or 8129G), Budget Object Code, Fiscal Year (94) the fund was established, and Revenue Source Code. See Appendix H.

(6) Retain in the Gift Fund file copies of: VA Form 10-2815, Temporary Receipt of Funds; VA Form 1027, Field Service Receipt – General; VA Form 1011, Record of Shipment of Valuables; USMA's approval letter to donor (for monetary donations equal to or greater than \$10,000) or Cemetery Director's acceptance letter (for donations less than \$10,000); and the NCA Agent Cashier template will be maintained in the Gift Fund file. See Appendix H.

(7) Securities remitted to the NCA Finance Service will be redeemed in accordance with established procedures, and the proceeds credited to the appropriate National Cemetery Gift Fund. NCA Agent Cashier will return a final receipt (VA Form 1027) to the cemetery indicating the Fund, Budget Fiscal Year (94), Revenue Source Code (RSC), and Fund Control Point (FCP).

b. Types of cemetery gift fund accounts.

(1) The U.S. Department of the Treasury symbol for the National Cemetery Gift Fund is 36X8129, which is a no-year account and includes two sub funds. NCA has further established the following two sub funds for each national cemetery and NCA Central Office:

(A) Sub Fund 8129S is for Specific or Restricted Donations. This fund account is used for donations of carillons, inscriptions on gifts, or gifts carrying out a donor's specific purpose or use. Restricted funds are deposited into this account (8129S) by the NCA Agent Cashier and are limited to the use of the donor's intent.

(B) Sub Fund 8129G is for General or Unrestricted Donations. This fund account is used for donations that are unrestricted in purpose or use. Unrestricted funds are deposited into this account (8129G) by the NCA Agent Cashier and are primarily available to expend for the benefit of national cemeteries, and may be used for the beautification or benefit of the cemetery designated by the donor or the benefit of the National Cemetery Administration if so designated by the USMA.

(2) The sub fund accounts for NCA Central Office (station 101) serve as centralized accounts for restricted (8129S) and unrestricted (8129G) monetary donations for expenses at NCA Central Office or any national cemetery. This may include monetary donations received by NCA central offices, including but not limited to OEMI, Veterans Legacy Program, or by USMA-authorized solicitation.

(3) As permitted under 38 CFR 38.603(a), VA has the authority to control the future use or disposition of gifts and donations that it is not expressly prohibited from under the regulation.

c. If the USMA seeks to transfer any funds from any cemetery 8129G account(s) into the centralized (station 101) general sub-fund account, the USMA's staff must provide written notice with rationale to the appropriate Cemetery Director(s) and NCA Finance Service prior to effectuating the transfer.

SECTION VI – OBLIGATION AND EXPENDITURE OF DONATED FUNDS

1. OBLIGATION. The establishment of obligations under National Cemetery Gift Fund (8129) must be handled in the same manner as all other funds for a single acquisition and in accordance with the monetary threshold authorizations defined in this handbook. Purchase card orders or requisition requests are submitted through the appropriate financial management system and the number of approvals necessary are required dependent on contractual or non-contractual procurement of goods and/or services.

a. If the donor has specified or restricted use of funds, the Cemetery Director must obligate funds against the correct account and indicate whether a donor's specified intent for donated funds is fulfilled.

b. If the donation is general or unrestricted, the Cemetery Director or NCA-authorized CO employee must indicate that the donated funds are for general use (e.g., "cemetery beautification").

(i) If the Cemetery Director seeks to obligate general or unrestricted funds at or above the \$10,000 threshold, the Cemetery Director must first submit a decision memorandum to the District Executive Director for approval.

(ii) If the NCA-authorized CO employee seeks to obligate general or unrestricted funds of any amount, the NCA-authorized CO employee must first submit a decision memorandum to the Principal Deputy Under Secretary for Memorial Affairs for approval.

c. If the USMA seeks to transfer general or unrestricted funds for a specific purpose from the 8129G fund for any cemetery, the USMA's staff must:

(i) Communicate that information to the affected cemeteries and District offices.

(ii) Provide NCA Finance and Budget Service with written notice with rationale for the transfer from the affected cemetery's 8129G account to the centralized (station 101) general sub-fund. The written notification must be uploaded as an attachment in the appropriate financial management system.

d. If the USMA seeks to obligate general or unrestricted funds for a specific purpose from the centralized (station 101) gift fund, the USMA's staff must provide written notice with rationale to NCA Finance Service prior to effectuating the obligation.

e. NCA is prohibited from referring donated funds to other organizations, such as VHA, VBA, support committees, or Veterans Service Organizations.

2. EXPENDITURE. Certain requirements must be met for expenditure of restricted monetary donations intended for a specific purpose.

a. The Cemetery Director may expend general or unrestricted funds (8129G) based on a documented, bona fide cemetery need that must be consistent with VA and NCA financial policies. Similarly, NCA-authorized CO employees may expend general

station 101 funds in the same manner as Cemetery Directors. There is no time limit on the use of these funds.

(1) Examples of appropriate expenditures include:

(A) Tissues, bottled water, and umbrellas to comfort grieving family members of decedents interred in a national cemetery.

(B) Routine, but non-recurring maintenance and repair work that occurs at no fixed time interval or on an as needed basis. The work may or may not result in an upgrading, enhancement, or change of function to an element of the cemetery.

(2) Examples of inappropriate expenditures include:

(A) Snacks and refreshments for NCA employees, support committees, and families of deceased individuals (except as provided in paragraph B.(1)(A));

(B) Annual dues for membership in professional organizations;

(C) Paid advertisements for employee recruitment;

(D) Employee health, morale, and welfare activities; and

(E) Dedication ceremonies.

b. Restricted funds are monitored closely and are expected to deplete when the donor's intent is fulfilled. If restricted funds remain on-hand and are inactive for more than one year, the Cemetery Director, District Executive Director, NCA-authorized CO employee, or USMA must assess the need or feasibility of expending funds for the purpose specified by the donor.

(1) If the Cemetery Director, District Executive Director, NCA-authorized CO employee, or USMA fulfills the donor's intent and finds there is no need or it is not feasible to expend remaining restricted donated funds (8129S), they must transfer the funds regardless of the dollar amount to the general or unrestricted account (8129G). Such transfers must be completed by submitting a memorandum to the NCA Agent Cashier.

SECTION VII – RECORDKEEPING FOR ALL DONATION TYPES

1. Required contents for cemetery, district, and National Cemetery

Administration Central Office (NCACO) gifts and donations file. Each cemetery and NCACO must maintain a detailed record of all donations to and expenditures from the National Cemetery Gift Funds. The records must be sufficient to support an audit trail of all activity including obligation or purchase card order approvals. NCA Finance Service will request documentation for audit reviews.

2. The following documentation must be retained by each cemetery.

a. Original written offers.

b. If the accepted donation is a historical item, the Cemetery Director or NCA-authorized CO employee should refer the original offer and acceptance documentation to the NCA History Program.

c. Copies of all communications with the donor, to include the USMA and Cemetery Director or NCA-authorized CO employee decision letters for accepted or declined offers, memoranda of agreements, etc.;

d. Copies of all recommendations made for donation offers that are forwarded to the USMA, Cemetery Director, or other authorized NCA employee for a decision;

e. For accepted monetary donations, the Cemetery Director or authorized NCA employee must retain a copy of VA Form 10-2815, Temporary Receipt for Funds, and VA Form 1011, Record of Shipment of Valuables;

f. For cash donations, records showing transferal to the NCA Agent Cashier and receipt returned to the cemetery, and VA Form 1027, Final Receipt of Funds; and

g. Copies of the Deed of Gift (Appendix G) for each historical donation that includes signatures by the donor and NCA Recipient, and a description of the materials conveyed to the ownership of the U.S. Government.

3. Cemetery Directors must establish and maintain a Gifts and Donations Record Book that includes details on each accepted gift donated to a particular cemetery and donor identity (unless donor anonymity is requested). The Gifts and Donations Record Book must be maintained in a public area of the administration office or other suitable public space. Recorded information must, at a minimum, identify the donor (unless the donor has requested anonymity) and provide a description of the gift, actual or estimated value, and the date of donation. NCA Agent Cashier will maintain a corresponding gifts and donations log and file for all accepted donations to NCA.

4. NCA Finance Service will maintain records of USMA initiated transfers of cemetery general funds into the centralized account as well as expenditures of such funds.

SECTION VIII – HISTORIC ASSETS REPORTING

1. **General Information.** NCA is required to report and track its historic properties, which includes memorial monuments installed in VA national cemeteries, soldiers' and government lots. This group of assets generally encompass objects that commemorate large military conflicts or military events, as well as groups of individuals. These properties do not include Government-furnished headstones or markers, private grave markers, or ornamental landscape features.

2. The NCA History Program must:

(1) Submit a list of NCA historic properties annually each December to the VA Office of Construction and Facilities Management (CFM) for inclusion in the "Inventory of Historic VA Facilities";

(2) Maintain NCA's permanent inventory of historic and non-historic artifacts (such as archival materials, objects, library items,) that are donated to specific cemeteries or the History Program;

(3) Advise on the accuracy of contents in VA's capital asset inventory Capital Asset Inventory database and notify NCA Budget Service of needed updates in accordance with VA Financial Policy, Volume V, Chapter 14, Heritage Assets and Stewardship Land;

(4) Refer any potential new donations of historic materials to the NCA Historians or other NCA employees designated by the Deputy Under Secretary for Field Programs and Cemetery Operations responsible for reviewing such offers and notifying appropriate District Executive Director of the referral;

(5) Assist District Executive Directors, Cemetery Directors, and NCA-authorized CO employees, to execute Deed of Gift documentation for any accepted historical asset donations; and

(6) Communicate acceptance of donated heritage assets with the appropriate District Office and NCA Finance and Budget Services.

APPENDIX A – Options for Gifts and Donations to VA National Cemeteries

Department of Veterans Affairs National Cemetery Administration Gifts and Donations to VA National Cemeteries

VA is authorized under sections 2406 and 2407 of title 38, United States Code to request (solicit) and accept gifts and donations, as well to solicit gifts and donations for the benefit or beautification of our national cemeteries. Potential donors may review the information below to decide the type of gift or donation they want to make and understand NCA review and acceptance procedures for proposed donations.

TYPES OF DONATIONS

- Monetary (cash, checks, bequests)
- Non-monetary (goods/personal property: equipment or professional services: e.g. historic preservation restoration, landscaping)
- Land (real property)
- Carillon (bell tower); requires maintenance fund donation.
- Standardized memorial monuments (cut-stone or natural boulder of a specified size that contains an incised inscription or a memorial plaque to honor military service in the U.S. Armed Forces by groups or organizations or members of groups or organizations physically interred in that national cemetery. It is not to be used to honor individuals or civilian service however notable or patriotic.) Standardized memorial monuments have a uniform appearance that enables a streamlined approval process; it allows donors to quickly achieve the commemorative intent contemplated in their donation.
- Non-standardized commemorative works (unique and substantial statue, sculpture, monument, plaque, structure, or landscape feature with dimensions and design complexity that exceed the specifications for a standardized memorial monument.) A non-standardized commemorative work is considered an improvement to real property and is designed to perpetuate the memory of a branch or major unit of the U.S. Armed Forces or similar group, war, major military conflict, or significant event related to war or military conflict, or other significant element in American history. Requires maintenance-fund donation.
- Fallen Soldier displays, memorial trees, benches, and plaques.

GENERAL REVIEW AND DECISION-MAKING PROCESS

- **RECEIPT OF OFFER:** NCA will request information from the donor, such as organization contact information, partners contributing to the donation, and technical information with narrative describing the purpose of the donation, and any relationships with the cemetery's support or friends' group.
- **DEVELOPMENT:** NCA will provide vetted donors with specific information relative to the type of donation they wish to make. NCA officials will work with donors to develop proposals that may require items including narrative statements about the donation, inscription information, technical drawings, cost estimates, proof of insurance, maintenance endowment agreements, and schematics.

- **DECISION:** NCA will work with donors to finalize proposals and, if applicable, inscription content and design specifications to support NCA's decision for acceptance. Decisions will be communicated in writing to donors.
- **DELIVERY/INSTALLATION/EXPENDITURE:** The donor will be required to provide all funds necessary for installation and agree that the donation becomes the property of the U.S. government upon acceptance.

APPENDIX B – Checklist for Vetting Non-Governmental Organizations Offering Donations Over \$10,000

[INSERT NAME OF NCA EMPLOYEE CONDUCTING INTAKE, CEMETERY LOCATION, AND DATE]

Donor Organization Name: _____

Point of Contact (POC) Name: _____

POC Phone Number / Email address: _____

Mailing Address: _____

Type of Donor Organization and Operating Status (check all that apply):

- Veterans Service Organization _____
- Not-for-profit organization _____
- Charitable Organization _____
- For-profit / Commercial Entity _____
- Active / Inactive (circle one)
- Faith-Based Service Organization _____
- Community-based Organization _____
- National Organization _____
- International Organization _____

Description of Organization’s Mission, Purpose, or Goals (provide details)

- Does the donor organization’s mission align with NCA’s mission and purpose?
YES / NO (circle one)
- Does the donor organization serve Veterans, Servicemembers and their family members?
YES / NO (circle one)
- Does the donor organization have an existing partner or donor relationship with NCA?
YES / NO (circle one)
- Would partnership with the donor result in a conflict of interest or present litigation risks to VA? **YES / NO** (circle one) If **YES**, provide rationale:

Donation Type / Purpose of Donation (check all that apply; provide details):

- Monetary gift _____
- Goods _____
- Services _____
- Carillon _____
- Standardized Memorial Monument _____
- Memorial Plaque _____

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Memorial Tree _____
Memorial Bench _____

Commemorative work _____
Fallen Soldier Display _____

APPENDIX C – Terms and Conditions of Acceptance by Gifts and Donations

[Insert VA seal and relevant national cemetery letterhead. Signatures continued on C-2.]

I, as the [Donor OR officer of recognized representative of NAME OF DONOR ORGANIZATION], certify and agree [on behalf of the organization] to the following terms and conditions that relate to the donation of [SPECIFY DONATION TYPE] to [INSERT NAME OF NCA National Cemetery OR NATIONAL CEMETERY ADMINISTRATION].

1. The acceptance of the [SPECIFY DONATION TYPE AND VALUATION] by the National Cemetery Administration (NCA) is subject to the provisions of 38 U.S.C. § 2407 and 38 CFR § 38.603 as well as VA and NCA policies.
2. Title to the [SPECIFY DONATION TYPE] passes to and is vested in the United States, and the donor relinquishes all control over the future use or disposition of the gift or donation.
3. As of the date of this agreement, NCA accepts the donor’s [SPECIFY DONATION TYPE VALUATION].
4. The accepted donation will be used for [SELECT ONE]
 - _____ General or unrestricted use by NCA.
 - _____ Specific or restricted use [INSERT DESCRIPTION OF DONOR’S INTENDED USE]
5. NCA must find that all offered donations of personal property or goods are serviceable and in good working condition.
6. The donor is responsible for all work and associated costs for transporting, installing, and finishing the installation of accepted donations. The donor is responsible for repairs or replacement related to damage to cemetery features and infrastructure caused by the installation of the donated item including, but not limited to: turf and landscaping; walks; curbs and gutters; street paving; and utility and service lines.
7. The design plans and exact location for placement of the donation must be approved in advance by the Cemetery Director.
8. NCA will provide reasonable care and maintenance of the donated item and accountability of the gift.

We agree to the above conditions:

Printed Name of Donor
Representative or Officer

Title

March 3, 2021

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Signature of Donor, Representative or
Officer

Date

Signature of Cemetery Director or
NCA-authorized CO employee

Date

APPENDIX D – Sample Letter for Executive Director, OEMI for Approval or Disapproval of Donor Vetting

[Insert VA seal and letter head for Executive Director, OEMI]

[Date]

[Donor or POC Name]

[Title, if any]

[Street Address]

[City, State, Zip code]

Dear [Name of Donor or Donor Representative]:

Thank you for [“your offer to donate” OR “the offer to donate, on behalf of (Donor name)], the [SPECIFY donation type], valued at [SPECIFY monetary estimate] to the Department of Veterans Affairs (VA) [name of VA National Cemetery or National Cemetery Administration].

I am responding because I am responsible for the initial review of offers from potential donors under VA policies for developing responsible public-private partnerships with non-governmental organizations. As part of NCA’s due diligence, I must review all donation offers valued at or above \$10,000, taking into consideration factors such as donor suitability and whether acceptance of the proposed donation would be consistent with applicable legal authorities, VA core values, and available resources.

APPROVAL

Based on the information you provided about the proposed donation, I find that partnering with you [“your organization” OR “the donor”] would advance our shared mission to honor our Nation’s fallen heroes. I request that you please work with the leadership at [name of VA National Cemetery OR NCA POC] to complete the donation review and decision process.

DISAPPROVAL

Based on the information you provided about the proposed donation, I find that partnering with you [“your organization” OR “the donor”] [“presents a conflict of interests” OR “would not advance our shared mission to honor our Nation’s fallen heroes” OR “would drain NCA resources away from our mission to meet the burial needs of our Veterans” OR SPECIFY RATIONALE]. I understand this may not be the result you seek but hope you understand our obligation to adhere to VA’s policies that ensure we meet our primary purpose of serving Veterans.

Thank you for your interest in support of VA and the National Cemetery Administration.

Sincerely,

NAME

Executive Director, Office of Engagement and
Memorial Innovation

APPENDIX E – Sample Donation Acceptance Letter – Monetary, In-Kind Goods and Services, Personal Property

[Insert VA seal. Additionally, for accepted donations valued at or above \$10,000, please use letterhead for the Under Secretary for Memorial Affairs (USMA) for USMA signature. For accepted donations valued less than \$10,000, please use letterhead for the appropriate VA national cemetery for signature by that Cemetery Director.]

[Date]

[Donor or POC Name]

[Title, if any]

[Street Address]

[City, State, Zip code]

Dear [Donor or POC name]:

Thank you for your offer [OR the request, on behalf of the [Donor name], to donate [SPECIFY DONATION TYPE and DESCRIPTION OF INTENDED PURPOSE] for [INSERT NAME OF VA National Cemetery or National Cemetery Administration]. I am writing to inform you that your proposed donation was accepted.

For your records, we have enclosed a receipt for donated funds in the amount of [specify dollar amount], which is tax-deductible. We confirm that no goods or services were by provided by VA in return for your monetary donation. For our records, we ask that you please sign, date, and return the enclosed form “Terms and Conditions of Acceptance of Gifts and Donations” to address shown above. [SEE APPENDIX C OF THIS HANDBOOK]

[ONLY FOR MONETARY DONATIONS: Please note NCA will, to the extent practicable and in accordance with VA and NCA policy, fulfill the donor’s intended purpose for monetary donations. Once fulfilled, any residual balances of such donations will be transferred for general use.]

If you have any questions, please contact the Director of [INSERT NAME OF NATIONAL CEMETERY] by phone [INSERT PHONE NUMBER], or by e-mail at _____@va.gov.

Sincerely,

[Name]

[donation at or over \$10K] Under Secretary for Memorial Affairs OR
[donation under \$10K] Cemetery Director or NCA-authorized CO employee

APPENDIX F – Sample Disapproval Letter – Monetary, In-Kind Goods and Services, Personal Property

[Include VA seal. Additionally, for disapproved donations valued at or above \$10,000, please use letterhead for the Under Secretary for Memorial Affairs (USMA) for USMA signature. For disapproved donations valued less than \$10,000, please use letterhead for the appropriate VA national cemetery for signature by that Cemetery Director.]

[Date]

[Donor or POC Name]

[Title, if any]

[Street Address]

[City, State, Zip code]

Dear [Donor or POC name]:

Thank you for your offer [OR the request, on behalf of the [Donor name], to donate [SPECIFY DONATION TYPE and DESCRIPTION OF INTENDED PURPOSE] for [INSERT NAME OF VA National Cemetery or National Cemetery Administration]. I am writing to inform you that your proposed donation was not accepted.

[Insert reasons and bases for the disapproval: donor did not approve of general use of residual restricted funds, donation could not be used for specified purpose, legal obstacles prevent NCA's acceptance of offered donation, etc.]

I regret that we cannot accommodate your request. If you have any questions, please contact the Director of [INSERT NAME OF NATIONAL CEMETERY] by phone [INSERT PHONE NUMBER], or by e-mail at _____@va.gov.

Sincerely,

[Name]

[for donations at or over \$10K] Under Secretary for Memorial Affairs OR

[for donation under \$10K] Cemetery Director or NCA-authorized CO employee

APPENDIX G – Sample Deed of Gift Form for Donation of Historical Asset

[Use Donor Letterhead or Donor Name]

DEED OF GIFT FORM

I wish to convey my ownership of certain historical materials, described below, to the National Cemetery Administration (NCA), Department of Veterans Affairs (VA), for the purposes of preservation, research, and education. By signing below, I hereby grant and convey to the NCA unrestricted title and all physical, custodial, literary, and copyrights that I may have to the historical materials herein described. NCA, its successors or assignees, may scan, duplicate, reformat, preserve, publish, and distribute images of these materials in any format they deem appropriate.

Description of materials being donated:

<u>Quantity</u>	<u>Description</u>	<u>Subject(s)</u>	<u>Date/Range</u>
-----------------	--------------------	-------------------	-------------------

[Please insert requested information under headings shown above]

Donor Signature

NCA Recipient Signature

Donor Name (please print)

NCA Recipient (please print)

Date

Date

Donor's Street Address

City/State/Zip code

**Please return to: Department of Veterans Affairs
National Cemetery Administration
ATTN: HISTORY PROGRAM (44D)
810 Vermont Avenue, NW
Washington, DC 24020**

APPENDIX H – VA FORMS

The forms referenced in the handbook are listed below and include source documentation. Please direct questions about forms to NCA Finance Service.

1. VA Form 2237, Request, Turn-In and Receipt for Property or Services (May 1995 (R)) [https://www.va.gov/vaforms/va/pdf/VA2237\(ES\).pdf](https://www.va.gov/vaforms/va/pdf/VA2237(ES).pdf)
2. VA Form 1011, Record of Shipment of Valuables (Jun 1992 (R)) <https://www.va.gov/vaforms/va/pdf/VA1011.pdf>
3. VA Form 10-2815, Temporary Receipt for Funds (Aug 2007) <https://www.va.gov/vaforms/medical/pdf/vha-10-2815-fill.pdf>
4. VA Form 2064, Authority to Release and Ship Effects and Funds (Jul 1992 (R)) <https://www.va.gov/vaforms/va/pdf/VA2064.pdf>