

MANAGEMENT GUIDELINES FOR AZA CONSERVATION PROGRAM DEDICATED FUNDS

All AZA Animal Programs, including Taxonomic Advisory Groups (TAGs), Species Survival Plan® (SSP) Programs, Population Management Plan (PMP) Programs, Scientific Advisory Groups (SAGs), and Conservation Action Partnerships (CAPS), are eligible to manage fiscal resources in support of their objectives. These funds should be managed according to the following guidelines:

(1) A proposal for the creation of a Dedicated Fund account must first be submitted to the AZA Conservation Department.

(2) All funds established to support projects initiated and/or coordinated by AZA Animal Programs should be placed in an account which is managed by the home institution of one of the Officers of the Animal Program's Steering Committee, preferably the Chair or the Treasurer. When funds are acquired to support a specific project, they become the responsibility of the sponsoring institution. If funds are held in a separate bank account, the account must be established using the Employer Identification Number (EIN) of the sponsoring institution.

(3) AZA Animal Programs soliciting grants or significant donor contributions, sponsorships, or endowments must first receive approval and a letters of support from the Wildlife Conservation and Management Committee (WCMC) and the AZA Conservation Department. Once approved, the Animal Program must use the EIN of the sponsoring institution of the dedicated fund. The Institution Director or CFO of the institution holding the dedicated fund must verify to AZA in writing that revenue has been reported on the institution's federal and state tax returns. The institution shall submit a written annual report to AZA on all funds collected and distributed for AZA programs.

(4) AZA Animal Programs selling merchandise, independently or at the annual AZA TAGmart, must first verify in writing to AZA that revenue from merchandise sales will be reported on the institution's federal and state tax returns and required sales tax will be paid by the institution. The letter must be signed by the Institution Director or CFO. The institution shall submit a written annual report to AZA on all funds collected and distributed for AZA programs.

(5) An annual financial report should be submitted to the AZA Conservation Department by April 30.

(6) When a program wishes to transfer a Dedicated Fund to a new institution, a new Dedicated Fund Application Form must be completed and submitted to the AZA Conservation Department, AZA, 8403 Colesville Rd., Suite 710, Silver Spring, MD 20910. The AZA Conservation Department must be informed of the new contact person for the fund in writing (via e-mail or letter). Applications may be obtained on the AZA website at http://www.aza.org/animal_care_and_management/animal_programs/dedicated_funds.

DISCLAIMER

The Association of Zoos & Aquariums, and its Board of Directors, shall not be held liable for unauthorized funding solicitations, tax liabilities, or individual misappropriation of funds.