

FIRES CENTER OF EXCELLENCE AND FORT SILL MONETARY GIFT FUND

STANDARD OPERATING PROCEDURE (SOP)

1. Purpose: Provide administrative, accounting, and procurement guidance/procedures for the Fires Center of Excellence and Fort Sill (FCoE) personnel to appropriately execute monetary gift funds proffered by donor organizations/individuals and accepted by the Secretary of the Army or Commander, FCoE. This SOP does not apply to Non-Appropriated Funds (NAF) Instrumentalities or gifts specifically identified for Morale, Welfare, and Recreation (MWR) programs.

2. General:

a. Monetary gift funds proffered to the FCoE are processed and accepted IAW Army Regulation 1-100: The Army Gift Program, dated 7 February 2019. Generally, anything that has a monetary value is considered a gift. Upon the acceptance by the Secretary of the Army or Commander, FCoE, the funds become government funds, executed in accordance with (IAW) the conditions established by the donor's intent (trust principles) and applicable laws, regulations, and policies. When the acceptance process is complete, the donor organization/ individual will submit either bank check or money order (payable to the United States Treasury) in the amount of the gift proffer. The check is deposited through the Defense Finance and Accounting Service (DFAS) and made available for execution by FCoE using GFEBS Job Aid, subject: Gift Fund Execution. All expenditures will be made IAW all applicable laws, regulations, policies, donor intent for the gift, and SOP.

b. Individual FCoE Monetary Gift Fund (FCOEMGF) program sub-accounts will be established within the FCOEMGF Account Number GF1117 in order to execute and monitor expenditures IAW donor guidance/ intent.

c. Funds proffered to the FCOEMGF may be designated for program support and may involve reimbursement to individuals, purchases from vendors, contracts, etc., for execution of these funds dependent on donor intent.

d. All personnel involved in administering FCoE monetary gift funds will adhere to the standards of conduct set forth in the DoD Financial Management Regulation 7000.14-R, Volume 12, Chapter 30. Annual internal control checklists will be submitted using Appendix M, developed from AR 1-100, as part of the Manager's Internal Control Program (MICP).

3. Law of Gifts:

a. 10 United States Code (USC) 2601 provides general authority for the Secretary of the Army to accept, hold, administer, and spend gifts of money, real property, or personal property made on the condition that the gift be used for the benefit, or in connection with, the establishment, operation, or maintenance of a school, or other institution or

organization under the jurisdiction of the Secretary of the Army. Army Regulation 1-100: The Army Gift Program, dated 7 February 2019, establishes policies and procedures for accepting and administering gifts to the Army pursuant to 10 USC 2601. The Office of the Administrative Assistant (OAA) to the Secretary of the Army's Gift Program Management Office issues delegation memorandums endorsed by the Secretary of the Army. These memorandums establish a commander's or civilian director's specific legal authority to receive gifts and the maximum dollar value for any single gift. Per Delegation of Authority to Accept Gifts to the Army for the Benefit of Organizations Assigned to US TRADOC Memorandum, dated 02 Feb 20, FCOE Commanding General has authority to receive gifts of up to \$10,000.00. Gifts exceeding the dollar threshold require approval from a higher level command. The Army Gift Program is administered by the Army Gift Program Coordinator. The Primary Program Supervisor has been appointed as the FCoE Gift Program Manager; however, for monetary gifts, the FCoE Monetary Gift Fund Program Manager, responsible for managing the funds is a G8 analyst appointed IAW guidance in AR 37-47.

b. Per Section 300502 of the DoD Financial Management Regulation (FMR) 7000.14-R, Volume 12 and paragraph 1-6 of AR 1-100, Department of Defense personnel shall not solicit, fundraise for, or otherwise request or encourage the offer of a gift (Exception as provided in paragraph 1-4a(2) of AR 1-100). However, per Office of the General Counsel Memorandum, dated 28 Sep 2015, subject: Providing a "Needs Statement" to Potential 10 U.S.C. 2601 Donors, they may, in response to an appropriate inquiry, inform potential donors of needs of the service. Per paragraph 2-17b (3) of AR 1-100, no arrangements will be made to grant special concessions or privileges to a donor. Further, per Section 300506 of the DoD Financial Management Regulation 7000. 14-R, Vol.12, Ch. 30, Department of the Army personnel cannot accept gifts offered indirectly through an intermediary if the gift could not be accepted from the source.

c. The Department of the Army may not augment its appropriations unless authorized by Congress (31 U.S.C. 3302(b)). Acceptance of gifts of money and property without statutory authority is an impermissible augmentation of funds and a violation of the Anti- Deficiency Act.

d. The United States Government Accountability Office has, through its decisions, provided guidance on the use of monetary gift funds. Accepted monetary gift funds are government funds. Although donated funds may not be subject to all the restrictions applicable to direct appropriations, they are still public funds. Monetary gift funds can only be used in furtherance of authorized agency purposes and incident to the terms of the gift.

e. Conditional gifts are gifts with specified limitations as to ownership and/or use. Conditional gifts are to be used in a manner or for a purpose consistent with the intent of the gift donor and applicable laws and regulations.

f. Generally, appropriated funds cannot be used for meals, social events, or other forms of entertainment that are considered personal expenses. Unlike appropriated funds, monetary gift funds can be used for entertainment (including meals), but only if the

entertainment is considered necessary for the FCoE to effectively carry out its authorized functions or to further a valid purpose of the FCoE, and the use of monetary gift funds for entertainment is consistent with the gift donor's intent. Entertainment paid for with monetary gift funds will be conducted on a modest basis and comply with AR 37-47: "Official Representation Funds of the Secretary of the Army", dated 21 Jun 18. Per chapter 2, paragraph 4 "In determining modest basis for expenditures, designated officials must balance policy objectives and the interest of the United States taxpayers with the perspectives of the general public and the authorized guest(s). Projected expenditures of monetary gift funds for hosting meals, social events and other forms of entertainment will be coordinated in advance with the G8 and approved by legal counsel before execution of the funds.

4. Responsibilities:

a. G8: Responsible for receiving the gift proffered IAW AR 1-100, processing receipt of monetary gift funds IAW GFEBs Job Aid, subject: "Gift Funds Execution", certifying fund availability, processing transactions in support of the individual program accounts, providing reports IAW DoD FMR 7000.14-R, Vol. 12, Ch. 30, par. 3007 and evaluating adequacy of controls used by Program Supervisors under the gift program.

b. Deputy Chief of Staff (DCoS): Will appoint within the Secretary of the General Staff (SGS) a Primary and Alternate Program Supervisor, (see Appendix B) and ensure the G8 has a current listing of program supervisors. G8 will review annually to ensure current appointments are on file. One of the Program Supervisors will review, approve, and sign all requests for disbursement to ensure donor intent is met and that the disbursement complies with all government rules and regulations.

c. Program Supervisors: FCOEMGF program accounts will be administered and controlled by the Program Supervisors under the guidance of the DCoS Program Supervisors will approve all expenditures in their individual program account(s) to ensure donor intent is met and that all applicable rules and regulations are followed. Program Supervisors will ensure all items received as a gift-in-kind or purchased with monetary gift funds are added to the property book IAW applicable regulations. Program Supervisors will obtain required authorizations prior to any purchase, including, but not limited to legal reviews, Information Technology Requests, property accountability, etc. Gift fund execution is not authorized without these approvals.

d. Office of the Staff Judge Advocate (OSJA): The OSJA will provide a legal opinion on the acceptance and disbursement of gift proffers and expenditures in the FCOEMGF IAW applicable regulations and as noted in this SOP. This includes reviewing the need for and suitability of the gift to ensure that acceptance is in the Army's best interests and to

ensure that the entity or institution can legally accept the gift. This includes reviewing who the donor is and the terms for accepting the gift to ensure that the gift is not from someone barred from seeking business with DoD and the gift does not conflict or violate DoD 5500.07-R (Joint Ethics Regulation), dated 17 November 2011. OSJA will only provide an opinion if the monetary gift fund proffer or request is staffed by a Primary or Alternate Program Supervisor.

e. Real property: Any gift/proffer made that involves (modifies, constructs, or creates) real property shall be done through the Master Planning Division, Division of Public Works (DPW). Real property gifts or proffers are accepted by either the IMCOM Commander (\$1m limitation) or by the Secretary of the Army and have to address initial costs, master planning compliance, construction code compliance, and future maintenance and sustainment costs and responsibilities. Required documentation (proffer letter, plan and specifications, cost estimate, sustainment responsibilities) will be reviewed and processed by DPW for approval submission and acceptance.

5. Procedures:

a. Receipts/Deposits:

(1) Upon notification of a donation:

a. Have a representative talk to the person(s) proposing donation to obtain the intent, purpose, and the amount of donation and informing donor of guidelines for donation. The donor must complete a donor letter outlining the purpose, to whom/ which organization the proffer is being donated, and any stipulation on the use of the donation. Money order or bank check must be made payable to the United States Treasury/ DSSN 8522.

b. Notify Command of gift receipt.

c. Prepare a summary and forward to Legal Office requesting review of legality of gift offer. Legal determines if acceptance is permissible under existing guidance.

d. Prepare acceptance/declination notification to donor based on the legal review outcome.

e. Forward copies of all required documentation to the G8 designated POC for processing in the financial system.

(2) All monies approved for gift receipt by FCoE OSJA will be processed through the G8.

a. The Budget Analyst will record the monetary gift in GFEBS account 21X8927.

Account 21X8927 operates as a trust fund that does not expire. The Budget Analyst creates a Collection in Transit (CIT) in the financial system GFEBS using T-code FV50 and prepares DD Form 1131.

b. Expended funds are tracked through work breakdown structures (WBS) in GFEBS. If the donation does not have a "specific" intent, the gift needs to be processed under the General Purpose WBS. If a "specific" purpose is indicated, a child needs to be created under the General Purpose WBS. Any residual unused value left on the "child" will be rolled up to the General Fund parent WBS.

(3) Documentation and check is forwarded to the Accounting Branch to process the check through the Over-the-Counter Net (OTCnet) (Treasury's web-based application) and the Automated Disbursing System (ADS). Printout of OTCnet Deposit slip and ADS Miscellaneous Voucher are added to the package to be forwarded to DFAS for clearance in the system. DFAS tracks deposits into the Federal Reserve Bank through entity deposits recorded in OTCnet (FCoE Monetary Gift Fund).

(4) The Gift Fund package forwarded to DFAS will consist of the following documents:

- i. Proffer (Notification Letter)
- ii. Legal Review
- iii. Letter of Acceptance
- iv. Copy of DD1131- Cash Collection Voucher
- v. Copy of OTCnet Deposit slip
- vi. Copy of ADS Miscellaneous Voucher
- vii. Copy of check

(5) The G8 Monetary Gift Fund Program Manager will maintain all files to track all proffered and accepted gifts and all gift proffers will be reviewed by an OSJA attorney.

b. Purchases:

(1) All procurements using FCoE monetary gift funds will utilize the same procurement procedures, principles, and competition requirements as regular appropriated funds. The Program Supervisors will ensure that a reasonable price is obtained by comparing prices offered by other vendors for the same or similar item or service.

(2) Depending on the services and supplies to be acquired, services under \$2,500 and supplies under \$3,500 may be purchased using a Government Purchase Card (GPC). GPC purchases utilizing monetary gift funds will comply with the Department of the Army Government Purchase Card Operating Procedures, dated 22 July 2015. The specific FCOEMGF sub-account line of accounting will be cited on the Single Card System Purchase Request (GFEBS PR) for the purchase. Prior to completion of the purchase and funds certification on the purchase request, the Program Supervisor will provide a G8 budget analyst the approved legal review and purchase memorandum for the purchase. This backup documentation is required for audit purposes and will be attached to the purchase request in GFEBS.

(3) Services over the \$2,500 and supplies over \$3,500 will require either a SPS Purchase Request for a contract or a miscellaneous payment request to be processed in GFEBS depending on the purchase. The Program Supervisor should contact the G8 monetary gift fund budget analyst prior to initiating a purchase request for execution of FCoE monetary gift funds to determine the payment method. As in (2) above, the approved legal review and purchase memorandum will be required for the funds to be certified on the purchase request. Supporting documentation requires an invoice or receipt for payment. In lieu of an actual invoice, a SF 1034 will be prepared and forwarded to the G8. The G8 will process the payment in GFEBS. If the payment is to be made to an individual they must have an active Cage Code or Vendor ID (setup by DFAS). Standard Form (SF) 3881 "ACH VENDOR MISCELLANEOUS PAYMENT ENROLLMENT FORM" should be forwarded to G8 and they will request DFAS to setup the Vendor ID by submitting request thru AskDFAS portal @ <https://corpweb1.dfas.mil/askDFAS/ticketInput.action?subCategoryID=18144>

(4) Taxes: Federal agencies, departments and instrumentalities are exempt from state or local sales taxes under the Supremacy Clause of the United States Constitution. The FCOEGF, as a government entity, is not subject to state or local taxes. A vendor's refusal to waive taxes must be documented.

(5) Food: The purchase of food with FCoE monetary gift funds must be on a modest basis. In order to provide a measure as well as a cap for meal costs, the following scale will be used for the types of events indicated. All costs will be rolled into the cost per meal calculation including, but not limited to: service and delivery charges, bar fees, drinks (alcoholic and non-alcoholic), room usage and setup fees, wait staff fees, etc. The use of a limited/set menu at the venues scheduled on a recurring basis should be considered and would assist in keeping meal costs within these limits. Depending on the event, exceptions to policy to be considered on an as-needed basis.

i. Receptions - \$40

ii. Dinner meals - \$30

iii. Lunch meals - \$20

(6) Mementos: FCoE monetary gift funds may be used to purchase mementos of \$50 or less in value for presentation to visitors in recognition of their contributions to the FCoE/activity, or to participants in FCoE-sponsored conferences.

(7) Honorarium/Speaker Fees: Per DoD FMR 7000.14-R, Volume 10, Chapter 12, paragraph 1208, speaker fees are limited to not more than \$2000 unless authorization is granted by higher organizational echelon. For requests over \$2000, coordination must be made with the G8 60 days prior to the speaking engagement to request approval. The G8 will need the speaker's bio, dollar amount, event and a brief description of the speaking engagement to prepare the request for HQDA/ Director of the Army Staff approval.

(8) Gifts of Travel: All gifts of travel will comply with and be accepted under the provisions of Title 31 United States Code 1353.

c. Disbursements:

(1) Program Supervisors: Will forward request for payment to include all required documentation to the G8. Timely submission is critical to the execution of funds.

(2) All payments will be made via Electronic Funds Transfer (EFT). No checks will be issued. If the payee is not registered in the System for Awards Management (SAM), a Vendor Identification Number will be established to make the payment electronically. See Appendix J. The only exception applies to foreign nationals who do not possess access to a bank account in the United States. Contact G8 for assistance.

(3) Attach all receipts, invoices, or statement of charges. Invoices and/or supporting documentation must contain a clear description of the items being billed for and received. Must have a statement added that includes "Reviewed/Approved for Payment", Signature Block, Signature and Date.

(4) Ensure each payment request certifies that the goods or services were received, inspected, and accepted.

(5) All requests must state that the expenditure complies with the donor's intent and legal guidance, as set forth in the applicable legal review.

6. Property Accountability:

a. Questions regarding property accountability requirements and procedures will be

directed to the G4.

b. Some items procured with monetary gift funds become property of the United States Army and must be accounted for in accordance with Army Regulation 735-5: "Property Accountability Policies", dated 9 November 2016.

c. The appropriate Property Book Office must be notified by the activity that receives the monetary gift to establish accountability IAW applicable regulations. The activity must ensure that Government property and funds entrusted to their possession are properly used and cared for, and that proper custody and safekeeping are provided.

7. Quarterly Report of Gifts: The G8 will produce a quarterly status report for the DCoS as well as a quarterly report to Office of the Administrative Assistant HQDA per AR 1-100.

8. Audits: Audits will be ongoing as part of regular business operations and routine audits conducted by the Army.

9. Document Retention: For audit purposes, the supporting documentation for monetary and nonmonetary gifts must be retained for 6 years and 3 months beyond the life of the asset per DoDFMR Vol. 12, Ch. 30, par. 300701 "Records".

10. Checklists: Checklists at Appendix K and L will be used before and after any FCOEMGF payment.

11. Status of Funds: Use T-code ZFSC1 in GFEBS to ascertain the status of the fund (Appendix P).

12. The proponent for this SOP is the G8.



ANTHONY LUGO
Colonel, GS
Chief of Staff

APPENDICES:

Appendix A – References

Appendix B – Sample Template - Appointment of Monetary Gift Fund Program Supervisor

Appendix C - Sample Donor Letter

Appendix D - Sample Legal Review Memorandum

Appendix E - Sample Acceptance of Unsolicited Donation Memorandum

Appendix F - Sample DD Form 1131- (Cash Collection Voucher) and Instructions

Appendix G – Sample Over-the-counter Net (OTCnet) Deposit Ticket

Appendix H – Sample ADS Miscellaneous Voucher

Appendix I – Sample template- Request for Disbursement of Funds from FCOEMGF

Appendix J - ACH Vendor Miscellaneous Payment Enrollment Form

Appendix K - Pre-Event/Purchase Checklist

Appendix L - Post-Event/Purchase Checklist

Appendix M - Internal Control Evaluation Checklist

Appendix O - T-Code FB70

Appendix P - T-Code ZFSC1

Appendix A – References

US Code: Title 10 § 2601 (a) and (b), Chapter 155 - Acceptance of Gifts and Services, 2015

<https://uscode.house.gov/download/download.shtml>

US Code 31, Ch. 3302(b), Custodians of Money,

<https://uscode.house.gov/download/download.shtml>

SECARMY Memorandum, Subject: Delegation of Authority to Accept Gifts to the Army for the Benefit of Organizations Assigned to USARMY Training and Doctrine Command, 10 December 19

https://armypubs.army.mil/epubs/DR_pubs/pogs/pog200026.pdf

HQ TRADOC Memorandum, Subject: Delegation of Authority to Accept Gifts to the Army for the Benefit of Organizations Assigned to US TRADOC Memorandum, dated 02 Feb 20

<https://adminpubs.tradoc.army.mil/index.html>

Joint Travel Regulation (JTR), 01 January 2020

<https://www.defensetravel.dod.mil/site/travelreg.cfm>

Department of Defense 5500.7-R, Joint Ethics Regulation, 17 November 2011

<http://www.dtic.mil/whs/directives/corres/pdf/550007r.pdf>

Department of Defense Financial Management Regulation, Volume 12, Chapter 30, Operation and Use of General Gift Funds, March 2019

https://comptroller.defense.gov/Portals/45/documents/fmr/Volume_12.pdf

DoD Directive 7250.13, Use of Appropriated Funds for Representation Purposes, 27 September 2017

<https://www.esd.whs.mil/Portals/54/Documents/DD/issuances/dodi/725013p.pdf>

Office of the General Counsel Memorandum, Providing a "Needs Statement" to Potential 10 U.S.C. 2601 Donors, 28 September 2015

AR 1-100, The Army Gift Program, 7 February 2019

https://armypubs.army.mil/ProductMaps/PubForm/Details.aspx?PUB_ID=1005182

AR 30-22, The Army Food Program, 17 July 2019

https://armypubs.army.mil/ProductMaps/PubForm/Details.aspx?PUB_ID=1004219

AR 37-47, Representation Funds of the Secretary of the Army, 21 June 2018

https://armypubs.army.mil/ProductMaps/PubForm/Details.aspx?PUB_ID=1004509

AR 215-1, Military Morale, Welfare and Recreation Programs and NAFIs, 24 September 2010

https://armypubs.army.mil/ProductMaps/PubForm/Details.aspx?PUB_ID=55233

AR 215-4, Non Appropriated Fund Contracting, 29 July 2008

https://armypubs.army.mil/ProductMaps/PubForm/Details.aspx?PUB_ID=63078

AR 735-5, Property Accountability Policies, 9 November 2016

https://armypubs.army.mil/ProductMaps/PubForm/Details.aspx?PUB_ID=1000976

Department of the Army Government Purchase Card Operating Procedures, 22 July 2015

<https://fcoe.tradoc.army.mil/sites/garrison/micc/CCT/Shared%20Documents/Forms/AllItems.aspx>

MICC Purchase Card Standard Operation Procedures, 19 October 2012

<https://sill->

[www.army.mil/USAG/DOC/documents/MICC%20GPC%20Operating%20Procedures%20\(19%20OCT%2012\).pdf](http://www.army.mil/USAG/DOC/documents/MICC%20GPC%20Operating%20Procedures%20(19%20OCT%2012).pdf)

GFEBs Operations & Support Job Aid, Subject: Gift Fund Execution, 11 March 2019

https://www.milsuite.mil/wiki/GFEBs_Funds_Distribution_Job_Aid

APPENDIX B - SAMPLE TEMPLATE - Appointment of Monetary Gift Fund Program Supervisor

Office Symbol

Date

MEMORANDUM FOR G8, FCoE, Fort Sill, OK 73503-4531

SUBJECT: Program Supervisor for FCoE Monetary Gift Fund, (Account Name GF1117)

1. Effective immediately, (Title and Name), (Department or Office), is appointed as Program Supervisor for the FCoE Monetary Gift Fund, (Account Name GF1117).
2. (Title and Name), (Department or Office), will be an Alternate Program Supervisor.
3. POC for this action is (Program Supervisor's Name), (E-mail), and (Telephone Number).

Name
Deputy Chief of Staff

APPENDIX C - SAMPLE Donor Letter

October 13, 2016

MG Official Name
Deputy Commandant
Command & General Staff
100 Stimson Avenue
Fort Leavenworth, Kansas 66027

Dear Sir,

I, _____, would like to proffer to the Ike Skelton Combined Arms Research Library my collection of World War Two books.

The books are being proffered with the condition that the library is to determine which books to add to the library collection and the right to dispose of any books not needed in a manner they have deemed appropriate.

Sincerely,

Name



DEPARTMENT OF THE ARMY
HEADQUARTERS, FIRES CENTER OF EXCELLENCE AND FORT SILL
OFFICE OF THE STAFF JUDGE ADVOCATE
462 HAMILTON ROAD, SUITE 213
FORT SILL OKLAHOMA 73503-4531

ATZR-JA

10 July 2019

MEMORANDUM FOR Commanding General, United States Army Fires Center of Excellence and Fort Sill, Fort Sill, Oklahoma 73503

SUBJECT: Legal Review of Request to Accept Gift to Army of Four Hundred Dollars (\$400) to Support the 244th Army Birthday Celebration in 2019

1. **BLUF:** There are no legal objections to the acceptance of the cash gift for the 244th Army Birthday event. Donation must be submitted to G8 for deposit to FCoE Monetary Gift Fund account
2. **Facts:** On 14 Jun 19, prospective donor [REDACTED] Owner & President of [REDACTED] INC., sent MG [REDACTED] a letter wishing to donate a cash gift for use during the 244th Army Birthday event on Fort Sill, Oklahoma. The letter describes the gift as \$400 cash. The total value of the gift is \$400.
3. **Discussion:** In 2016, the Secretary of the Army published a memo authorizing the TRADOC Commanding General to delegate to various group of individuals the authority to accept gifts to the Army under a certain market value. See Encl. 1. On 25 Mar 19, the TRADOC Commanding General delegated authority to accept gifts. See Encl. 2. IAW that delegation, you, as the Commanding General of the U.S. Army Fires Center of Excellence and Fort Sill, have the authority to accept gifts, on behalf of the Army, valued up to \$10,000.
4. **Legal Analysis:** Monetary gift funds proffered to the FCoE are processed and accepted IAW Army Regulation 1-100, *The Army Gift Program*, dated 7 February 2019. Upon the acceptance by the Secretary of the Army or Commander, FCoE, the funds become government funds, executed in accordance with the guidelines established by the donor and applicable law, regulations, and policies. Monetary gift funds can only be used in furtherance of authorized agency purposes and incident to the terms of the gift. Conditional gifts are gifts with specified limitations as to ownership and/or use. Conditional gifts are to be used in a manner or for a purpose consistent with the intent of the gift donor and applicable laws and regulations. Unlike appropriated funds, monetary gift funds can be used for entertainment (including meals), but only if the entertainment is considered necessary for the FCoE to effectively carry out its authorized functions or to further a valid purpose of the FCoE, and the use of monetary gift funds for entertainment is consistent with the gift donor's intent. The monetary gift

ATZR-JA

SUBJECT: Legal Review of Request to Accept Gift to Army of Four Hundred Dollars (\$400) to Support the 244th Army Birthday Celebration in 2019

here is a conditional gift for explicit use for the 244th Army Birthday. Per FCoE procedures the donation must be submitted to G8 for processing.

5. In accordance with delegated authority, the Commanding General may accept the monetary donation for use in the Army Birthday Celebration.

6. The POC for this memorandum is the undersigned at 580-442- [REDACTED] or [REDACTED].mil@mail.mil

[REDACTED]
Attorney-Advisor (Ethics)
Administrative and Civil Law Division

Encls

Appendix E- SAMPLE Acceptance of Unsolicited Donation Memorandum



DEPARTMENT OF THE ARMY
HEADQUARTERS, UNITED STATES ARMY FIRES CENTER OF EXCELLENCE AND FORT SILL
455 MCNAIR AVENUE, SUITE 100
FORT SILL OK 73502-9018

REPLY TO
ATTENTION OF:

AZTR:CF

**MEMORANDUM FOR Commander, U.S. Army Fires Center of Excellence and Fort Sill,
455 McNair Rd, Fort Sill, Oklahoma 73503**

**SUBJECT: Acceptance of Unsolicited Donation from Ms. [REDACTED] to U.S. Army
Fires Center of Excellence and Fort Sill**

1. References:

a. Memorandum, SECARMY, 18 Nov 2016, subject: Delegation of Authority to
Accept Gifts to the Army for the Benefit of Organizations Assigned to U.S. Army
Training and Doctrine Command.

2. In accordance with reference 1a, I hereby accept the donation of \$400.00 offered by
Ms. [REDACTED] to the United States Army Fires Center of Excellence and Fort Sill.

3. Pursuant to Army Regulation 1-100, paragraphs 2-5a(2) and 2-10, as the benefiting
organization, FCoE is directed to account for this donation into DFAS.

4. The point of contact is CPT [REDACTED] FCoE G5,
(580) 442-[REDACTED] mil@mail.mil.

[REDACTED]
General, U.S. Army
Commanding

APPENDIX F – SAMPLE DD1131 Cash Collection Voucher & Instructions

Filling out DD 1131 - Example				
CASH COLLECTION VOUCHER		1. DISBURSING OFFICE COLLECTION VOUCHER NUMBER		
		2. RECEIVING OFFICE COLLECTION VOUCHER NUMBER		
3. RECEIVING OFFICE				
a. ACTIVITY (Name and Location) (Include ZIP Code) Your Activity Name, Address and Zip Code				
b. RECEIVED AND FORWARDED BY (Printed Name, Title and Signature) Type name of POC who prepared the voucher				d. DATE (YYYYMMDD) Enter the date the voucher was prepared ex. 20171115
c. TELEPHONE NUMBER (Include Area Code): COMMERCIAL: Enter the POC's COMM Phone Number DSN: Enter the POC's DSN Phone Number				
4. DISBURSING OFFICE				
a. ACTIVITY (Name and Location) (Include ZIP Code) DEAL - Cleveland ATTN: CODE BOOKS 1122 1740 East 9th Street Cleveland, OH 44115				
b. DISBURSING OFFICER (Printed Name, Title and Signature) Matthew Seyler, Disbursing Officer				d. DISBURSING STATION SYMBOL NUMBER 8522
c. TELEPHONE NUMBER (Include Area Code): COMMERCIAL: (216) 594-7707 DSN: 699-4273				
b. PERIOD: a. FROM: Beginning of Collection Period b. TO: Ending of Collection Period				
e. DATE RECEIVED	f. NAME OF REMITTER DESCRIPTION OF REMITTANCE	g. DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	h. AMOUNT	i. ACCOUNTING CLASSIFICATION
Enter the date Remitter Forwarded the Negotiable Instrument	Enter the name of the individual remitter or company on the negotiable instrument or a description of the remittance	Enter the purpose of the collection. If information entered in the name of remitter and description of remittance blocks satisfactorily describes the purpose of the collection.	Enter the amount of the Negotiable Instrument	Enter the full accounting classification for the amount of each collection
15NOV17	Boeing Corporation Check # 1456832	Donation to support Museum of the US Army Include the Work Breakdown Structure (WBS)	\$ 378,946.00	SF 21R8927.1115 - 021001 QW 11*****
<div style="border: 1px dashed black; padding: 10px; text-align: center;"> <p>• Never include SSN's on DD 1131</p> </div>				
11. TOTAL			\$ 378,946.00	

DD FORM 1131, DEC 2003
PREVIOUS EDITION IS OBSOLETE.

Reset

ASDC Professional 8.0

Instructions:

DoD FMR Volume 5, Chapter 10, covers collections and how to fill out a Collection Voucher. Sample below shows voucher with the current information that seldom changes. Sample below includes a breakdown of what you should have in each field prior to submitting to Disbursing for processing.

Section 3. Receiving Office:

- a. Activity: The receiving official of the check enters the name and location of the activity. This is the person preparing the voucher.
- b. Received and Forwarded By: Enter the printed name, title, and signature of the person preparing the voucher.
- c. Telephone Number: Enter the commercial and DSN phone number of the person preparing the voucher. This is to ensure there is a way to contact the individual who prepared the voucher if something is missing or wrong.
- d. Date: Enter the date the person is preparing the voucher.

Section 4. Disbursing Office:

Static information only to be updated if new Disbursing Officer is appointed.

Section 5. Period: From – To. Enter the specific period encompassing collections reported on the form (e.g., the date of the first collection on the voucher is the “From” date; the date of the last collection on the voucher is the “To” date). If all collections on the voucher apply to a specifically designated period (e.g., an accounting month), enter the inclusive dates (e.g., 1 Mar YY to 31 Mar YY). If all collections are made on a single date or no specifically designated period applies, leave the “From–To” blocks blank. The receiving official or disbursing office, as applicable, may enter the dates.

Section 6. Date Received: Enter the date a remitter remits cash (or negotiable instruments), or other date of incident (e.g., date money found on base).

Section 7. Name of Remitter/Description of Remittance. Enter the name of the individual remitter or company on the negotiable instrument or a description of the remittance.

Section 8. Description of Purpose of Collection: Enter the purpose of the collection. If information entered in the name of remitter and description of remittance blocks satisfactorily describes the purpose of the collection, leave blank.

Section 9. Amount: Enter individual amounts collected from each remitter or for each incident by accounting classification (LOA).

Section 10. Accounting Classification: Enter the full accounting classification for the amount of each collection.

Section 11. Total: Enter the grand total of the all funds listed on the DD 1131.

APPENDIX G – SAMPLE Over-the-Counter Net (OTCnet) (Treasury's Web-based application) 215 Deposit Ticket Report

SENSITIVE BUT UNCLASSIFIED

215 Deposit Ticket Report

Generated: 07/16/2019 02:36:02 PM EDT

From Date: 07/15/2019

To Date: 07/16/2019

215 - Deposit Ticket			
OTC Endpoint:Ft Sll		Deposit Ticket No: 052514	Settlement Date:07/16/2019 Voucher Date: 07/15/2019
Fiscal Agent:FRB Cleveland			
Cashier ID	Transaction Date	Summary Count	Summary Amount
215 - Detail			
OTC Endpoint:Ft Sll		Description: Ft. Sll - TRADOC (Fires CoE)	ALC+2: 00008522D3
	07/15/2019	1	\$400.00
Total ALC: 00008522D3		1	\$400.00

APPENDIX H – SAMPLE ADS Miscellaneous Voucher

Miscellaneous Voucher-For Official Use Only; Privacy Act of 1974, As Amended		Page 1 of 2
SSN SEARCH HAS BEEN COMPLETED		
MISCELLANEOUS VOUCHER		
DSSN: 8522 Department Code: 330077 Log ID: XCM4636 Post Date: 190809 Sup. Time: 0000		
Function:	<input type="text" value="8 - Vouchers Not Certified"/>	Browse: <input type="text"/>
Memb. SSN:	<input type="text" value="8052514"/>	Sequence No.: <input type="text" value="001"/> Memb. Name (L F M): <input type="text" value="MONETARY DONATION"/>
expand all / contract all		
⊗ Administrative Information		
Voucher Code:	<input type="text" value="C"/>	Pay Code: <input type="text" value="N"/> RCB Code: <input type="text" value="V"/>
Payee:	<input type="text" value="E"/>	Rank: <input type="text" value="GF"/> RETYP: <input type="text"/>
<small>If looking up a five digit numeric voucher (ex. 12345) you will need to add two zeros to the front (ex. 0012345) If you are looking up an alphanumeric voucher number (ex. A123) you will need to add two zeros after the alpha character (ex. A001234)</small>		
Voucher Number:	<input type="text"/>	Payroll Number: <input type="text"/> Settlement Date (YYMMDD): <input type="text"/>
Site ID:	<input type="text"/>	Country Code: <input type="text"/> Form Number/DCN: <input type="text" value="052514"/>
⊗ Payee Information		
Payee Name/Address:		Check/RTN Number:
<input type="text" value="DRM"/>		<input type="text" value="Check/Row"/>
<input type="text" value="FT SILL OK"/>		Account Number:
<input type="text"/>		<input type="text" value="Account Numbe"/>
<input type="text"/>		Account Type:
<input type="text"/>		<input type="text" value="A"/>
<input type="text"/>		Successor Check Number:
<input type="text"/>		<input type="text" value="Successo"/>
Description:		Log Number:
<input type="text" value="DONATION CKE 8010004641 FROM INC TO"/>		<input type="text" value="TRADOCBRDAYCEL"/>
<input type="text" value="TO HISTORIC PATRIOT CLUB FOR USE TOWARD 244TH"/>		Invoice Number:
<input type="text" value="ARMY BIRTHDAY CELEBRATION."/>		<input type="text" value="Invoice Numbe"/>
<input type="text" value="POC 1 5804421-XXXX"/>		Invoice Date (YYMMDD):
		<input type="text" value="Invoice"/>
		Successor Date (YYMMDD):
		<input type="text" value="Success"/>
⊗ Collection Accounting Information		
ACRN	Line of Accounting/Appropriation	Amount
		(-)

<https://ads.csd.disa.mil/cic4p204/ads/web/ravc>
8/9/2019

APPENDIX H – SAMPLE ADS Miscellaneous Voucher (Cont.)

Miscellaneous Voucher-For Official Use Only, Privacy Act of 1974, As Amended

Page 2 of 2

ACRN	Line of Accounting/Appropriation	(-)	Amount
01 SF	21R8927.1101 000 - 021001 -		000000400.00
02			
03			

Disbursement Accounting Information

ACRN	Line of Accounting/Appropriation	(-)	Amount
01			
02			
03			
04			

Deductions

Deduction TYPE:

FICA Wages:

State Code:

Total Deduction:

Type Amount

Gross Amount:

000000400.00

Transfer Amount:

Total Net Amount:

000000400.00

Release

Supervisor Release:

Disbursing Release:

Reject Code:

SSN: 0052514

Member Name: MONETARY DONATION

Voucher Number: C

Settlement Date:

Version: 09/28/1808.19.44

APPENDIX I - SAMPLE Request for Disbursement of Funds from Monetary Gift Fund

Office Symbol

Date

MEMORANDUM FOR G8, FCoE, Fort Sill, OK 73503-4531

SUBJECT: Request for Funds from the FCoE Monetary Gift Fund, (Name of Sub-Account)

1. Request funds from the (name of sub-account) FCoE monetary gift fund for the purpose of (item description).
2. These funds will be used for (insert purpose).
3. The undersigned has reviewed and certified that this request is IAW all applicable regulations, and is IAW the donor's intent of the (name of subaccount) FCoE monetary gift fund.
4. POC for this action is the undersigned and can be reached at Name, E-mail, Telephone Number)

Program Supervisor or Alternate
Program Supervisor Signature Block

APPENDIX J- ACH VENDOR MISCELLANEOUS PAYMENT ENROLLMENT FORM

OMB No. 1510-0056

ACH VENDOR/MISCELLANEOUS PAYMENT ENROLLMENT FORM

This form is used for Automated Clearing House (ACH) payments with an addendum record that contains payment-related information processed through the Vendor Express Program. Recipients of these payments should bring this information to the attention of their financial institution when presenting this form for completion. See reverse for additional instructions.

PRIVACY ACT STATEMENT

The following information is provided to comply with the Privacy Act of 1974 (P.L. 93-579). All information collected on this form is required under the provisions of 31 U.S.C. 3322 and 31 CFR 210. This information will be used by the Treasury Department to transmit payment data, by electronic means to vendor's financial institution. Failure to provide the requested information may delay or prevent the receipt of payments through the Automated Clearing House Payment System.

AGENCY INFORMATION

FEDERAL PROGRAM AGENCY		
AGENCY IDENTIFIER:	AGENCY LOCATION CODE (ALC):	ACH FORMAT: <input type="checkbox"/> CCD+ <input type="checkbox"/> GTX
ADDRESS:		
CONTACT PERSON NAME:		
TELEPHONE NUMBER:		()
ADDITIONAL INFORMATION:		

PAYEE/COMPANY INFORMATION

NAME	SSN NO. OR TAXPAYER ID NO.
ADDRESS	
CONTACT PERSON NAME:	
TELEPHONE NUMBER:	
()	

FINANCIAL INSTITUTION INFORMATION

NAME	
ADDRESS:	
ACH COORDINATOR NAME:	
TELEPHONE NUMBER:	
()	
NINE-DIGIT ROUTING TRANSIT NUMBER:	
DEPOSITOR ACCOUNT TITLE:	
DEPOSITOR ACCOUNT NUMBER:	LOCKBOX NUMBER:
TYPE OF ACCOUNT: <input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS <input type="checkbox"/> LOCKBOX	
SIGNATURE AND TITLE OF AUTHORIZED OFFICIAL: (Could be the same as ACH Coordinator)	TELEPHONE NUMBER:
()	

AUTHORIZED FOR LOCAL REPRODUCTION

SF 3661 (Rev. 2/2003)
Prescribed by Department of Treasury
31 U.S.C. 3322, 31 CFR 210

APPENDIX K – Pre-Event Purchase Checklist

The following must be completed prior to the date of the event, or before making a purchase. To do so otherwise would constitute an unauthorized commitment and will require ratification. In the event it is not ratified, you will be liable for the purchase.

STEP 1: READ the FCoE Monetary Gift Fund SOP and all appendices.

STEP 2: Identify the gift fund and Program Supervisor or Alternate Program Supervisor to be used for this purchase or event.

STEP 3: Ensure the purchase/event meets the donor's intent of the gift fund account and note any donor's restrictions by conferring with the Program Supervisor or Alternate Program Supervisor.

STEP 4: Confirm with the G8 Gift Fund Analyst that funds are available and in the appropriate account.

STEP 5: Ensure coordination/approval of project by DPW if disbursement will involve maintenance/repair/construction of real property.

STEP 6: Ask the Program Supervisor or Alternate Program Supervisor to prepare a request for funds memorandum IAW Appendix C.

STEP 7: Obtain any required authorizations, i.e. Information Technology Requests, Property Accountability, TDY Tracker, etc.

STEP 8: Forward the funds request memorandum signed by the Program Supervisor or Alternate Program Supervisor to the OSJA for a legal review.

STEP 9: Forward the funds request memorandum and the legal review to the G8 Monetary Gift Fund Analyst.

STEP 10: Ensure the USAFCoE Monetary Gift Fund DOES NOT pay Federal, State or Local taxes.

APPENDIX L - Post-Event Purchase Checklist

STEP 1: Submit all requests for payments (disbursements) to the G8 Monetary Gift Fund Analyst

STEP 2: Ensure the FCoE Monetary Gift Fund DOES NOT pay Federal, State or Local taxes.

STEP 3: Ensure all required deliveries of goods, performance of services' statements and/or invoices are complete and the items received or the services provided clearly stated.

STEP 4: If applicable, ensure property accountability IAW AR 735-5.

STEP 5: Disbursement Requests will include the following:

Invoice from the Vendor with the following statement

"Reviewed/Approved for Payment"

Name/Title/Department

Signature/Date

NOTE: This can be anyone with knowledge of the event, does not need to be a Program Supervisor or Alternate Program Supervisor.

Appendix M – Internal Control Evaluation Checklist

Internal Control Evaluation – Monetary Gift Fund

1. Function

The functions covered by this evaluation are the administration of the Army Gift Program, including review and reporting requirements.

2. Purpose

The purpose of this evaluation is to assist delegated gift acceptance authorities in evaluating the key internal controls outlined in paragraph 4, AR 1-100. It is not intended to cover all controls.

3. Instructions

These key internal controls must be formally evaluated at least once every year. Certification that evaluation has been conducted must be accomplished on DA Form 11-2 (Internal Control Evaluation Certification). Answers must be based on the actual testing of internal controls (such as document analysis, direct observation, sampling, and simulation). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation.

4. Test questions

- a. Was a legal review completed?
- b. Did the proper level acceptance authority accept the gift?
- c. Did delegated gift acceptance authorities submit timely reports of all gifts and donations accepted under 10 USC 2601(a) and (b)?
- d. Did the Army Gift Program Coordinator submit timely reports to DFAS?
- e. Were submitted reports complete?
- f. Are Army academic institution foundations' websites reviewed quarterly for improper Army fundraising activities in accordance with paragraph 1-7, AR 1-100?

5. Supersession

Not applicable.

6. Comments

Help to make this a better tool for evaluating internal controls. Submit comments to [usarmy.pentagon.hqda-oaa.mbx. army-gift-program@mail.mil](mailto:usarmy.pentagon.hqda-oaa.mbx.army-gift-program@mail.mil).

Appendix N – SAMPLE FB70-Creating a Customer Invoice Document

RD - 600

Enter Customer Invoice: Company Code ARMY

Menu
Post
Back
Exit
Cancel
System
Tree on
Company Code
Hold
Simulate
Park
Editing options

Transactn
Invoice
Bal.
100,000.00

Basic data
Payment
Details
Tax

Customer
4600005098
SGL Ind
Invoice date
01/31/2020
Reference
Posting Date
01/31/2020
Document Type
Trust Receivable
Cross-CC no.
Amount
100,000.00
USD
Calculate tax
Tax amount
Text
Paymt terms
30 Days net
Baseline Date
01/31/2020
Company Code
ARMY UNITED STATES ARMY U.S.A.
Agency Loc Cd
00008522
Department of the Navy (Army)
Payment Office
21001
GFEB5

Customer
Address
Gift Customer
5911 Kingstowne Village PKWY, Ste 400
Kingstowne VA 22315
Ols
Bank data: not available

0 Items (No entry variant selected)

St...	G/L acct	Short Text	D/C	Amount in doc.curr.	Loc.curr.amount	Value date	Text	Com...	Tradin...
			Credit		0.00			ARMY	
			Credit		0.00			ARMY	
			Credit		0.00			ARMY	
			Credit		0.00			ARMY	

Enter Customer Invoice: Company Code ARMY

Menu
Post
Back
Exit
Cancel
System
Tree on
Company Code
Hold
Simulate
Park
Editing options

Transactn
Invoice
Bal.
100,000.00

Basic data
Payment
Details
Tax

Blne Date
01/31/2020
Payt Terms
Z030
30 Days
Discount
Days
Disc.base
Days net
Amt to be calculated
Pmt Method
Pmnt Meth.Sup.
Pmnt Block
Free for payment
PmntCurrcy
Pmnt/c amt
Inv.ref.
Part. Bank
House Bank
Reason cde
PI

Customer
Address
Gift Customer
5911 Kingstowne Village PKWY, Ste 400
Kingstowne VA 22315
Ols
Bank data: not available

Appendix O – SAMPLE T-Code ZFSC1-Status of Fund

Menu | ZFSC1 x | Log off | System | User menu | SAP menu | SAP Business V

▼ Favorites

► LIST OF FAVORITES

* GD23 - FI-SL: Local Actual Document Display

* ZSSC_SPSPO_ERR_SUM - SPS-PO Award Management Error Report-ZSSC_SPSPO_ERR_SUM

Cum Status by FC: Selection

Menu | | Save as Variant... | Back | Exit | Cancel | System | Execute | Get Variant...

Selection values

Financial Management Area ARMY

From Fiscal Year 2017

To Fiscal Year 2020

From Period 1

To Period 16

Selection groups

Fund

Or value(s) 8927X0TXX to

Funds Center

Or value(s) A57DB to A57DE

Functional Area

Or value(s) to

Funded Program

Cum Status by FC: Selection

Menu | | Save as Variant... | Back | Exit | Cancel | System | Execute | Get Variant...

Selection values

Financial Management Area ARMY

From Fiscal Year 2017

To Fiscal Year 2020

From Period 1

To Period 16

Selection groups

Fund

Or value(s) 8927X0TXX to

Funds Center

Or value(s) A57DB to A57DE

Functional Area

Or value(s) to

Funded Program



SECRETARY OF THE ARMY
WASHINGTON

10 DEC 2019

MEMORANDUM FOR COMMANDING GENERAL, U.S. ARMY TRAINING AND
DOCTRINE COMMAND, 950 JEFFERSON AVENUE, FORT EUSTIS, VIRGINIA
23604-5700

SUBJECT: Delegation of Authority to Accept Gifts to the Army for the Benefit of
Organizations Assigned to U.S. Army Training and Doctrine Command

1. References:

- a. Title 10, United States Code, sections 2601(a) and (b).
- b. Department of Defense 7000.14-R (Department of Defense Financial Management Regulation (DoD FMR)); Volume 12 (Special Accounts, Funds, and Programs); Chapter 30 (Operation and Use of General Gift Funds); March 2019.
- c. Army Regulation 870-20 (Army Museums, Historical Artifacts, and Art), 11 January 1999.
- d. Army Regulation 1-100 (The Army Gift Program), 7 February 2019.

2. Reference 1a gives the Secretaries of the Military Departments the authority and responsibility to accept and administer gifts for organizations and individuals under their jurisdiction. Reference 1b further defines the Secretaries' responsibilities and allows them to delegate their acceptance authority. Therefore, I delegate to the Commanding General, U.S. Army Training and Doctrine Command (TRADOC) the authority to accept gifts to the Army valued at up to \$50,000 for the benefit of TRADOC organizations and activities under the direct authority or jurisdiction of the Commanding General. I also delegate the authority to solicit certain gifts and gifts of services pursuant to Title 10, U.S. Code, section 2601(a)(2)(b) for the benefit of an Army museum or museum program up to \$50,000. You may delegate this authority through the chain of command.

3. Any delegation of authority will not be effective unless it is in writing with the official(s) designated by organizational title and a copy provided to the Office of the Administrative Assistant to the Secretary of the Army, my proponent for the Army Gift Program, for archiving. A copy of the delegation must be maintained in your office for archiving and in the office where the authority is held. You will remain cognizant of and accountable for all actions taken pursuant to any delegation of this authority.



DEPARTMENT OF THE ARMY
HEADQUARTERS, UNITED STATES ARMY TRAINING AND DOCTRINE COMMAND
950 JEFFERSON AVENUE
FORT EUSTIS, VIRGINIA 23604-5700

REPLY TO
ATTENTION OF

ATBO-BP

19 DEC 2016

MEMORANDUM FOR Deputy Commanding General/Chief of Staff, U.S. Army Training and Doctrine Command, Fort Eustis, Virginia 23604-5700

Commanders/Commandants, U.S. Army Training and Doctrine Command Centers of Excellence and Schools

SUBJECT: Delegation of Authority to Accept Gifts to the Army for the Benefit of Organizations Assigned to U.S. Army Training and Doctrine Command

1. Reference Memorandum, SECARMY, 18 Nov 2016, subject: Delegation of Authority to Accept Gifts to the Army for Organizations Assigned to U.S. Army Training and Doctrine Command (enclosed).

2. In accordance with the above reference, I hereby delegate the authority to the following personnel serving in the positions listed below, without the authority for further delegation:

a. Deputy Commanding General/Chief of Staff, TRADOC the authority to accept gifts to the Army valued up to \$50,000.

b. General officers and members of the Senior Executive Service serving in command, commandant, or director positions for Centers of Excellence, commands, activities, and schools under the jurisdiction of TRADOC the authority to accept gifts valued up to \$10,000.

3. You will exercise this delegated authority in accordance with applicable law, regulation, and policy. Specifically, I direct your attention to the requirements contained in the referenced memorandum, including the applicable provisions of Army Regulation (AR) 1-100 and the Department of Defense Financial Management Regulation (DoD 7000.14R).

4. AR 1-100 provides details on requirements concerning the acceptance, recording, and administration of gifts to the Army, including the establishment of a field gift program office and designation of a field gift program manager. As required by DoD 7000.14R, your field gift program manager will report all gifts accepted under this delegated authority to the TRADOC G-1/4 quarterly.

Army Regulation 1-100

Administration

The Army Gift Program

**Headquarters
Department of the Army
Washington, DC
7 February 2019**

UNCLASSIFIED


Effective 7 March 2019

Administration
The Army Gift Program

By Order of the Secretary of the Army:

MARK A. MILLEY
General, United States Army
Chief of Staff

Official:


KATHLEEN S. MILLER
Administrative Assistant
to the Secretary of the Army

History. This publication is an expedited revision. The portions affected by this revision are listed in the summary of change.

Summary. This publication pertains to the acceptance, recording, reporting, and accountability of gifts for the benefit of Department of the Army organizations and personnel pursuant to the following statutory authorities: Sections 2601(a), 2601(b), 2608(a), 4356, 4772(d), and 4772(e), Title 10, United States Code; Section 2866(c) and (d), Public Law 107-107; and Section 7342, Title 5, United States Code. Note:

This regulation does not pertain to the following statutory and regulatory authorities: gifts to certain individual Army personnel pursuant to Section 2601a, Title 10, United States Code and reimbursement for certain kinds of travel and travel-related expenses pursuant to Section 1353, Title 31, United States Code.

Applicability. This regulation applies to the Regular Army, the Army National Guard/Army National Guard of the United States, and the U.S. Army Reserve, unless otherwise stated. It also applies to Department of the Army Civilians.

Proponent and exception authority. The proponent of this regulation is the Administrative Assistant to the Secretary of the Army. The proponent has the authority to approve exceptions or waivers to this regulation that are consistent with controlling law and regulations. The proponent may delegate this approval authority, in writing, to members of the Senior Executive Service within the proponent agency. Activities may request a waiver to this regulation by providing justification that includes a full analysis of the expected benefits and must include formal review by the activity's senior legal officer. All waiver requests will be endorsed by the commander

or senior leader of the requesting activity and forwarded through their higher headquarters to the policy proponent. Refer to AR 25-30 for specific guidance.

Army internal control process. This regulation contains internal control provisions in accordance with AR 11-2 and identifies key internal controls that must be evaluated (see appendix B).

Supplementation. Supplementation of this regulation and establishment of command and local forms are prohibited without prior approval from the Administrative Assistant to the Secretary of the Army (SAAA-EX), 105 Army Pentagon, Washington, DC 20310-0105.

Suggested improvements. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to the Office of the Administrative Assistant to the Secretary of the Army (SAAA-EX), 105 Army Pentagon, Washington, DC 20310-0105.

Distribution. This regulation is available in electronic media only and is intended for the Regular Army, the Army National Guard/Army National Guard of the United States, and the U.S. Army Reserve.

Contents (Listed by paragraph and page number)

Chapter 1

General, page 1

Purpose • 1-1, page 1

References and forms • 1-2, page 1

Explanation of abbreviations and terms • 1-3, page 1

Responsibilities • 1-4, page 1

Records management requirements • 1-5, page 3

Prohibition of solicitation • 1-6, page 3

Fundraising and official and endorsements • 1-7, page 3

Chapter 2

General Provisions, page 3

Nature of the gift • 2-1, page 3

Nature of the donor • 2-2, page 3

*This regulation supersedes AR 1-100, dated 27 July 2015.

Contents—Continued

Appendixes

A. References, *page 15*

B. Internal Control Evaluation, *page 18*

Figure List

Figure 3–1: Sample of a gift offer letter, *page 9*

Glossary

- (a) The Superintendent, United States Military Academy, pursuant to 10 USC 4356 (see chap 5).
- (b) The Chief, Military History/Executive Director, U.S. Army Center of Military History, pursuant to 10 USC 4772(e)(1) (see chap 6).
- (c) The Commandant, U.S. Army War College, pursuant to PL 107-107 2866(d)(1) (see chap 7).
- b. *Assistant Secretary of the Army (Financial Management and Comptroller)*. The ASA (FM&C) will—
 - (1) Develop and implement a standardized business practice for the accountability and use of gifts to the Army in coordination with the Army Gift Program Coordinator, Office of the Administrative Assistant to the Secretary of the Army (AASA).
 - (2) Support the Army Gift Program Coordinator by providing financial management review for program policy, procedures, and guidance concerning the acceptance, accountability, and use of gifts for the benefit of Army organizations and personnel.
- c. *Administrative Assistant to the Secretary of the Army*.
 - (1) The AASA administers the Army Gift Program on behalf of the SECARMY.
 - (2) The AASA appoints and supervises the Army Gift Program Coordinator.
- d. *Army Gift Program Coordinator*. The Army Gift Program Coordinator will—
 - (1) Coordinate with the Office of the General Counsel, the Office of the ASA (FM&C), and other DA or DOD stakeholders, as necessary, to ensure that Army Gift Program policies, procedures, and guidance are in accordance with all applicable laws, regulations, and approved business practices.
 - (2) Process gifts requiring the SECARMY's acceptance.
 - (3) Serve as records custodian for gifts accepted by the SECARMY.
 - (4) Provide guidance and oversight to gift acceptance authorities' field gift program offices.
 - (5) Draft, staff, disseminate, and maintain oversight of all delegations of gift acceptance authority the SECARMY grants.
 - (6) Manage the Army Gift Program website (<http://giftstoarmy.army.mil>).
 - (7) Respond to inquiries submitted through the Army Gift Program website or to the email address usarmy.pentagon.hqda-oaa.mbx.army-gift-program@mail.mil.
 - (8) Assist, in coordination with the Defense Finance and Accounting Service (DFAS), benefiting Army organizations with establishing new limits, or subaccounts, in the Department of the Army General Gift Fund (Army Gift Fund) and the Defense Cooperation Account.
 - (9) Compile and submit, in coordination with field gift program offices, quarterly reports to DFAS as required by DOD 7000.14-R.
 - (10) Serve as approving official for requests from DA personnel to dispose of foreign gifts that exceed the minimal value set by the U.S. General Services Administration (GSA), facilitate turn-in of certain foreign gifts to GSA, and provide an annual report of all foreign gifts above minimal value reported by DA personnel to the U.S. Department of State, pursuant to 5 USC 7342 and DODD 1005.13.
- e. *The General Counsel*. The Army General Counsel will—
 - (1) Review gift offers requiring the SECARMY's acceptance for legal sufficiency.
 - (2) Support the Army Gift Program Coordinator by providing legal review for program policy, procedures, and guidance concerning the acceptance, accountability, and use of gifts for the benefit of Army organizations and personnel.
- f. *Authorized and delegated gift acceptance authorities*.
 - (1) The SECARMY has authorized certain DA personnel to exercise gift acceptance authority, pursuant to statute and implementing regulatory controls (see chaps 5 through 7).
 - (2) Delegation of authority from the SECARMY to DA personnel to accept gifts under 10 USC 2601(a) and (b) is executed by memorandum. For copies of existing delegation memorandums, see the Office of the AASA website (https://securecac.hqda.pentagon.mil/oaacustomer/da_functions.aspx) or contact the Army Gift Program Coordinator at usarmy.pentagon.hqda-oaa.mbx.army-gift-program@mail.mil.
 - (3) Gift acceptance authorities will—
 - (a) Establish a field gift program office within their headquarters and designate a field gift program manager to execute the following responsibilities:
 - 1. Process all gift actions.
 - 2. Maintain records of all gift actions.
 - 3. Compile, review, and submit a quarterly report to the Army Gift Program Coordinator (see para 2-9).
 - 4. Ensure that the declination or acceptance, operation, and use of gifts is in accordance with all applicable laws, regulations, and approved business practices.
 - (b) Obtain a written legal review before accepting any testamentary gift, regardless of value, and before accepting any other kind of gift valued at more than \$250 (see para 2-7).

2-3. Expenses before acceptance

Officials receiving a gift offer must inform the prospective donor that the Army cannot assume responsibility for any expenses incurred before the offered gift is accepted, even if the Army has temporary custody of the offered gift.

2-4. Custodian responsibility

a. The Army will not assume custody of any gift (personal or real property, money, or negotiable instruments) before it has been accepted.

b. In circumstances that may require an exception to this policy, a request for an exception to policy will be staffed through command channels to the Army Gift Program Coordinator for the AASA's decision.

c. Army libraries are granted an exception to policy to temporarily take custody of library materials offered as gifts for evaluation and for determining whether to accept them as part of the library's collection in accordance with AR 25-97. The library will return items not accepted to the donor if feasible or dispose of the items in accordance with AR 735-17. Library materials accepted for the collection will be processed as gifts and reported on the quarterly report to the Army Gift Program Coordinator.

2-5. Acceptance of a gift

a. The gift acceptance authority will—

(1) Accept the gift, in writing, on behalf of the Army and, when appropriate, inform the donor where to deliver or send the gift.

(2) Direct the benefiting organization to account for gifts of tangible personal property or real property in the applicable property accountability management system.

(3) Upon acceptance of a gift of construction, authorize a right-of-entry for construction. However, contractors must comply with local policies and regulations to gain right-of-entry to the military installation.

(4) Ensure proffers valued at or above \$25,000 include a list of all donors (for example, individuals or companies) in the gift packet.

b. The title to, or ownership of, a gift of tangible or intangible personal property passes to the United States when a person authorized to do so accepts the gift offer.

c. Upon acceptance of a gift of land, the real estate division in the appropriate U.S. Army Corps of Engineers District will sign the deed and assume title to the property.

2-6. Circumstances to decline acceptance

a. The gift acceptance authority will only accept a gift when it is in the Army's best interests to do so.

b. Acceptance is not in the Army's best interests when the following circumstances exist:

(1) The gift or a condition attached to use of the gift is inconsistent with applicable laws or regulations.

(2) Use of the gift would reflect unfavorably on the ability of the Army or its personnel to carry out any responsibility or duty in a fair and objective manner.

(3) Use of the gift would compromise the integrity, or appearance of integrity, of Army programs or any individual involved in such a program.

(4) Acceptance of the gift creates—

(*a*) The appearance or expectation of favorable consideration as a result of the gift.

(*b*) The appearance of an improper endorsement of the donor and its events, products, services, or enterprises.

(*c*) A serious question of impropriety in light of the donor's present or prospective business relationships with DOD.

(5) The expenditure or use of funds is in excess of amounts Congress appropriated.

(6) The gift requires substantial expenditures or administrative efforts and maintenance that are disproportionate to any benefit.

c. Only the gift acceptance authority may decline a gift. The gift acceptance authority will acknowledge the offer and inform the donor in writing that the Army declines to accept the gift.

2-7. Legal review

a. The organization or entity to benefit from a gift will consult with an ethics counselor to obtain a written legal review for—

(1) Any testamentary gift, regardless of value.

(2) Any gift proffer valued at more than \$250 that a delegated gift acceptance authority can accept.

2-10. Accountability of gifts

- a.* Accountability of gifts will be continuous from the time of acceptance until the ultimate consumption or disposal of the property occurs.
- b.* Gift acceptance authorities will maintain accountability of real property in accordance with AR 405-45 and AR 405-90.
- c.* Gift acceptance authorities will maintain accountability of tangible personal property in accordance with AR 735-5 and AR 735-17.
- d.* Gift acceptance authorities or their field gift program managers will designate a resource manager to manage applicable limits, or subaccounts, in the Army Gift Fund and Defense Cooperation Account.
- e.* Proceeds from the sale of any gift of real or personal property will be deposited via mail or electronic funds transfer in the appropriate limit, or subaccount, of the Army Gift Fund (for gifts accepted pursuant to 10 USC 2601(a) and (b)) or the Defense Cooperation Account (for gifts accepted pursuant to 10 USC 2608).
- f.* Proceeds from the sale of any gift of real or personal property will be reported in the quarterly report to the Army Gift Program Coordinator and DFAS.

2-11. Gifts of construction

- a.* Gifts of construction, whether money or real property, require additional staffing and notification before construction can be executed.
- b.* Gift acceptance authorities will forward offers for gifts of construction above their acceptance authority to the Army Gift Program Coordinator for review and processing.

2-12. Gifts to benefit museums and museum programs

- a.* Certain gifts of personal property to benefit museums qualify as artifacts, which are accessioned into the Army's historical collection. These gifts will be processed for acceptance in accordance with AR 870-20.
- b.* All other gifts (personal or real property, money, or services) to support a museum program will be—
 - (1) Staffed in accordance with paragraph 3-2, 3-3, or 3-4 as appropriate.
 - (2) Forwarded to the Chief, Military History/Executive Director, Center of Military History for review as part of the staffing process before acceptance by the appropriate gift acceptance authority.

2-13. Copyrighted or patented gifts

- a.* Copyrighted or patented gifts are treated in the same way as a gift of an item not so protected.
- b.* If a copyrighted or patented gift might be used for governmental purposes (within the scope of the copyright or patent), it is accepted only if the donor grants the Army a royalty-free license, to the extent necessary under the copyright or patent, or gratuitously assigns the copyright or patent to the United States.

2-14. Testamentary gifts

- a.* A testamentary gift may be offered by an executor, executrix, personal representative, trustee, or other person who has a legal right to represent an estate or trust.
- b.* The legal representative must submit a certified copy of the will or trust and the original court appointment or other documentation demonstrating authority to make the offer.
- c.* A testamentary gift of real or personal property may not be accepted if a condition of the gift is that the Army sell the property or use it for a particular individual.
- d.* All testamentary gifts require a written legal review, regardless of monetary value.
- e.* In the event a testamentary gift is unconditional or the conditions of the gift may not be fulfilled, the gift acceptance authority will inform the legal representative of the estate or trust that the Army may not accept the testamentary gift absent court-ordered modification to the terms of the will or trust.
- f.* Requests for U.S. Department of Justice representation in litigation involving Army interests will be processed in accordance with AR 27-40.

2-15. Federal income, estate, and gift taxes

- a.* For the purposes of Federal income, estate, and gift taxes, gifts accepted under 10 USC 2601(a) and (b) are considered gifts or bequests to the United States.
- b.* While written notification of acceptance of a gift constitutes the Army's acceptance and receipt, the Army will not render any opinion of value for a specific gift a donor has offered.

(4) Modest items of personal property (for example, magazines, sporting event tickets, light refreshments, entertainment media) that promote health, comfort, convenience, or morale intended for distribution by Army officials to Soldiers assigned to an organization under the SECARMY's jurisdiction. Upon acceptance, commanders and heads of benefiting organizations, not the donor, determine the category of personnel eligible to receive the gifts. Alcohol, tobacco, e-cigarettes and e-liquids may not be accepted.

b. 10 USC 2601(a) also permits the SECARMY to solicit from a bona fide collector a gift of books, manuscripts, works of art, historical artifacts, drawings, plans, models, or condemned or obsolete combat materiel to benefit an Army museum program.

c. 10 USC 2601(b) permits acceptance of gifts to benefit certain Army personnel.

(1) The SECARMY, or his designee, may accept a gift of real property, personal property, money, or services made on the condition that the gift be used for the benefit of military and civilian personnel who incur a wound, injury, or illness while in the line of duty, and for the benefit of the dependents and survivors of such Army personnel.

(2) Services may be accepted, provided the donor is not a foreign government or international organization.

(3) A gift of real property, personal property, or money from a foreign government or international organization may be accepted only if not designated for a specific individual.

(4) The donor may condition a gift on its use for the benefit of a limited class of personnel (for example, the victims of a particular aircraft accident.)

3-2. Offers of money or personal property

a. A gift offer must be in writing and contain enough details to demonstrate present intent, authority, and ability to give the gift to the Army (see fig 3-1).

b. A gift offer must specify the conditions on the use of the gift.

c. Other supporting documents may be required, as needed, to clarify donor intent and Army responsibilities concerning the transfer, conveyance, use, and disposal of the proffered gift.

d. The Army organization that would benefit from the gift, if accepted, will—

(1) Forward gift offers, through command channels, to the SECARMY or an official with delegated gift acceptance authority. The Army Gift Program Coordinator will assist in determining the appropriate gift acceptance authority. Include the following information in the transmittal memorandum—

(a) The item's characteristics, including quantity, condition, material, and approximate size and weight, if applicable.

(b) The donor's express written conditions and limitations on use of the gift.

(c) The item's present use, location, and availability.

(d) The estimated value of the item, including the valuation method used.

(e) Any expenses associated with accepting and using the item (such as site preparation and maintenance expenses).

(f) The recommendation of any functional office that may be affected by the acceptance of an offer, such as public works, engineering, or contracting.

(g) The donor's present or prospective business relationships with DA.

(h) A summary of the significance to the Army of accepting the gift.

(2) Obtain and include a written legal review that addresses the factors in paragraph 2-7.

(3) Address gift offers requiring the SECARMY's action to the Army Gift Program Coordinator.

e. For monetary gifts of construction, see paragraph 2-11.

f. For gifts of money or personal property to benefit an Army museum or museum program, see paragraph 2-12 for additional requirements.

- (4) The best use of the real property.
- (5) The current use of the real property, if applicable.
- (6) The proposed Army possession date.
- (7) Available utility services.
- (8) The effect of acceptance on the civilian economy, including the community, other agencies, and individuals, if applicable.
- (9) Documentation of approval by a memorial board, when applicable.
- e. When the gift of real property involves construction on Army land or modification, alteration, or addition to Army structures resulting in additions to the Army real property inventory (such as a museum or library), the plans must be approved by the Army installation facilities engineer and sent to the regional engineer, or functional oversight equivalent, for review and recommendation to the Assistant Chief of Staff for Installation Management (DAIM-ODC), 600 Army Pentagon, Washington, DC 20310-0600. The regional engineer will include the complete details of the project, including the cost of construction and location site. The associated DD Form 1391 (FY Military Construction Project Data) should also be forwarded.
- f. For real property gifts of construction, see paragraph 2-11.
- g. For gifts of real property to benefit an Army museum or museum program, see paragraph 2-12 for additional requirements.

3-4. Offers of services

- a. Services that are ancillary or otherwise incidental to a gift should be identified and specified in the transmittal memorandum required for staffing a gift for acceptance (see para 3-2d(1)).
- b. An offer of gifted services to benefit an Army museum program must be—
 - (1) Offered by a nonprofit entity established for the purpose of supporting an Army museum program. Employees or personnel of a nonprofit entity who provide a gift of services to benefit an Army museum program may not be considered to be employees of the United States.
 - (2) Processed for acceptance in accordance with the requirements set out in paragraph 3-2 and the additional requirements set out in paragraph 2-12.
- c. An offer of gifted services to benefit military and civilian personnel who incur a wound, injury, or illness while in the line of duty, and for the benefit of the dependents and survivors of such Army personnel, will be processed for acceptance in accordance with the requirements set out in paragraph 3-2.

Chapter 4

Gifts for Army Programs, Projects, and Activities

4-1. Limited gift acceptance authority

- a. 10 USC 2608 permits the Secretary of Defense to accept and use gifts of money, real property, and personal property for any DOD program, project, or activity. The Secretary of Defense may also accept services from a foreign government or international organization for DOD's use.
- b. The Secretary of Defense has delegated authority to the SECARMY to accept from any person, business, or international organization any contribution of real or personal property for the Army's use. This authority is not further delegated.
- c. The Under Secretary of Defense (Comptroller) retains authority to accept all other contributions.
 - (1) The SECARMY will transmit proffers of such contributions to the Under Secretary of Defense (Comptroller).
 - (2) Generally, monetary contributions should not contain donor restrictions (for example, designation for specific program or purpose).
- d. Contributions of money and proceeds from the sale of any property accepted under this authority will be credited to the Defense Cooperation Account.
- e. 10 USC 2608 requires both an authorization and an appropriation before the expenditure of funds in the Defense Cooperation Account.

4-2. Offers to contribute to defense programs

- a. A gift offer must be in writing and contain enough details to demonstrate present intent, authority, and ability to give the gift to the Army.
- b. Other supporting documents may be required, as needed, to clarify donor intent and Army responsibilities concerning the transfer, conveyance, use, and disposal of the proffered gift.
- c. The Army organization that would benefit from the gift, if accepted, will—

b. Pursuant to PL 107-107§2866(d)(1), the SECARMY authorizes the Commandant, U.S. Army War College to accept, hold, administer, invest, and spend any gift, devise, or bequest of personal property valued at \$20,000 or less made to the United States for the benefit of the U.S. Army Heritage and Education Center.

7-2. Acceptance, recording, reporting, and accountability of gifts

All gifts will be accepted and recorded, reported, and accounted for in accordance with chapter 2 and AR 870-20.

Chapter 8

Gifts to Army Personnel from Foreign Governments

8-1. Limited gift acceptance authority

a. 5 USC 7342 permits Army personnel to accept gifts of minimal value, tendered and received as a mark of courtesy from a foreign government.

b. 5 USC 7342 does not permit the Army to accept foreign gifts presented to units or groups. However, foreign gifts presented to units may be accepted pursuant to 10 USC 2601.

c. Foreign decorations and awards may only be accepted pursuant to guidance in AR 600-8-22.

8-2. Foreign government

For the purposes of this authority, "foreign government" means—

a. Any unit of foreign governmental authority, including any foreign national, state, local, and municipal government;

b. Any international or multinational organization whose membership is composed of any unit of foreign government described in paragraph 8-2a.

c. Any agent or representative of any such unit or such organization, while acting as such.

8-3. Gifts of minimal value

a. Every 3 years, in consultation with the U.S. Department of State, GSA adjusts the minimal value amount to capture changes in the Consumer Price Index. (To find the current minimal value, go to the GSA Federal Management Regulation or contact the Army Gift Program Coordinator at usarmy.pentagon.hqda-oaa.mbx.army-gift-program@mail.mil.)

b. Employees must notify their organization upon receipt of a gift from a foreign official to determine the value of the gift and its acceptability.

c. Employees may accept and retain gifts of minimal value received as souvenirs or marks of courtesy.

d. The recipient and the recipient's organization must use an approved valuation method to determine the value of the gift and must maintain a record of the circumstances surrounding the presentation of the gift.

e. The recipient must take all reasonable steps to determine the U.S. retail value of the gift. Acceptable methods are—

(1) The price of the same or similar item offered for sale in a legitimate U.S. retail market.

(2) The manufacturer's retail price.

(3) The price of the same or similar item offered for sale in a U.S. military exchange.

(4) The price of the same or similar item offered for sale in a U.S. mail order catalog.

(5) A similarly reliable method for determining fair market value.

f. If doubt exists about the actual U.S. retail value and the recipient cannot determine a value using the options in paragraph 8-3e, the recipient's organization may pay for an appraisal to determine the value. However, the recipient should consult with the servicing legal office about the need to obtain an appraisal.

g. The recipient may dispose of any item equal to or less than the minimal value either at the recipient's discretion or through the organization's appropriate property accountability official and office in accordance with AR 735-5.

h. If the same source gives multiple gifts at the same presentation, aggregate the values to determine if the gifts are above or below the minimal value GSA defined. Do not aggregate the value of gifts from the same source at different presentations (even if on the same day) or different sources at the same presentation.

8-4. Gifts of more than minimal value

a. If possible, when a gift of more than minimal value is offered, the recipient should politely and respectfully decline the offer unless—

(1) The refusal would likely offend or embarrass the donor or could adversely affect U.S. foreign relations.

(2) The gift is an educational scholarship, medical treatment, or travel. The recipient may accept travel or expenses for travel, including transportation, food, and lodging, only if that travel—

(3) The gift will remain in the physical custody and be the responsibility of the recipient's property accountability official until GSA acts on the recipient's request to purchase the item. If GSA declines the request, the recipient's property accountability official will follow the turn-in procedures identified immediately below.

d. All requests to turn in a gift of more than minimal value must be submitted to the Army Gift Program Coordinator for coordination with GSA.

(1) The request must be signed by the recipient on official letterhead and provide the information outlined in paragraph 8-4c.

(2) The recipient's property accountability official is responsible for coordinating delivery of the gift to the Army Gift Program Coordinator. Until then, the recipient's property accountability official remains responsible for the physical custody of the gift.

(3) Upon receipt of the gift, the Army Gift Program Coordinator assumes responsibility for the physical custody of the gift while coordinating the turn-in with the GSA Foreign Gifts Program Coordinator.

8-6. Firearms

a. Firearms of minimal value must be reported and processed in accordance with paragraph 8-3. To retain a firearm of minimal value, the recipient must obtain a legal review to ensure compliance with all Federal, State, and local laws and regulations regarding the registration, transportation, and possession of a firearm.

b. Firearms of more than minimal value must be—

(1) Reported to the Army Gift Program Coordinator as specified in paragraph 8-4b and 8-4c.

(2) Stored in the unit arms room or other location authorized by the installation commander (or equivalent) until GSA makes a determination on the appropriate disposition of these items according to procedures established under 40 USC 121(c)(2), 41 CFR 101-42, 41 CFR 101-45.3, and 41 CFR 102-42.

c. A weapon that has been rendered permanently inoperable is not considered to be a firearm.

8-7. Enforcement provisions

Failure to comply with the mandatory requirements identified in this chapter may constitute an offense under Article 92, Uniform Code of Military Justice for military members and result in disciplinary action or other adverse action under civilian personnel regulations for DA Civilians. Commanders will take appropriate administrative or disciplinary action against violators.

10 USC 4772

Heritage Center for the National Museum of the United States Army: development and operation (Cited in para 1-1a(4).)
(Available at <http://www.uscode.house.gov>.)

Section II

Related Publications

A related publication is a source of additional information. Users do not have to read a related reference to understand this publication.

AR 11-2

Managers' Internal Control Program

AR 25-30

Army Publishing Program

AR 25-400-2

The Army Records Information Management System (ARIMS)

AR 27-40

Litigation

AR 190-11

Physical Security of Arms, Ammunition, and Explosives

AR 405-45

Real Property Inventory Management

AR 405-90

Disposal of Real Estate

Constitution of the United States

Article 1, Section 9, Clause 8 (Available at <http://www.house.gov/house/constitution/constitution.html>.)

DA Pam 25-403

Guide to Recordkeeping in the Army

DODI 1100.21

Voluntary Services in the Department of Defense

PL 107-107 Section 2866

Development of United States Army and Heritage Education Center at Carlisle Barracks, Pennsylvania

PL 109-148, Section 8127

Department of Defense, Emergency Supplemental Appropriations to Address Hurricanes in the Gulf of Mexico, and Pandemic Influenza Act, 2006; Regulations to Clarify Gift Acceptance Policy for Service Members and Their Families (Available at <http://www.gpo.gov/fdsys>.)

Uniform Code of Military Justice, Article 92

Failure to obey order or regulation (Available at <http://www.army.mil/references/ucmj/index.html>.)

5 CFR 2635

Standards of Ethical Conduct For Employees of the Executive Branch

41 CFR 101-42

Utilization and disposal of hazardous materials and certain categories of property (Available at <http://www.gpo.gov>.)

41 CFR 101-45.001

Demilitarization and decontamination (Available at <http://www.gpo.gov>.)

41 CFR 102-42

Utilization, donation, and disposal of foreign gifts and decorations (Available at <http://www.gpo.gov>.)

10 USC 1588

Authority to accept certain voluntary services (Available at <http://uscode.house.gov/search/criteria.shtml>.)

Appendix B

Internal Control Evaluation

B-1. Function

The functions covered by this evaluation are the administration of the Army Gift Program, including review and reporting requirements.

B-2. Purpose

The purpose of this evaluation is to assist delegated gift acceptance authorities in evaluating the key internal controls outlined in paragraph B-4. It is not intended to cover all controls.

B-3. Instructions

These key internal controls must be formally evaluated at least once every 5 years. Certification that evaluation has been conducted must be accomplished on DA Form 11-2 (Internal Control Evaluation Certification). Answers must be based on the actual testing of internal controls (such as document analysis, direct observation, sampling, and simulation). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation.

B-4. Test questions

- a. Was a legal review completed?
- b. Did the proper level acceptance authority accept the gift?
- c. Did delegated gift acceptance authorities submit timely reports of all gifts and donations accepted under 10 USC 2601(a) and (b)?
- d. Did the Army Gift Program Coordinator submit timely reports to DFAS?
- e. Were submitted reports complete?
- f. Are Army academic institution foundations' websites reviewed quarterly for improper Army fundraising activities in accordance with paragraph 1-7?

B-5. Supersession

Not applicable.

B-6. Comments

Help to make this a better tool for evaluating internal controls. Submit comments to usarmy.pentagon.hqda-oaa.mbx.army-gift-program@mail.mil.

Conditional gift

A contribution, donation, devise, or bequest of real or personal property, tangible or intangible personal property as specified for use by or for a specific Army entity, program, or other similar designation that DA accepts and executes as the donor conditioned.

Conveyance

The transfer of the title to land by one or more persons to another or others. The instrument that conveys the property is also called a conveyance.

Decoration (as it relates to 5 USC 7342)

An order, device, medal, badge, insignia, emblem, or award offered by or received from a foreign government.

Dependent

See DOD 7000.14-R.

Devise

A gift in a will of real property.

Donation

Includes "gifts" and refers to something of value received from a non-Federal source without consideration or exchange of value.

Ethics counselor

As set forth in DOD 5500.07-R.

Firearms

As set forth in 41 CFR 101-42.

Foreign government

Any unit of foreign government, including any national, State, local, and municipal government and their foreign equivalents; any international or multinational organization whose membership is composed of any unit of a foreign government; and any agent or representative of any such foreign government unit or organization while acting as such. Native American tribes are not foreign governments for purposes of the Foreign Gifts and Decorations Act.

Gift

A contribution, donation, devise, or bequest of real or tangible or intangible personal property.

Gift acceptance authority

The DA official who, either through authorization or delegation authority from the SECARMY, may accept gifts satisfying the acceptance criteria in this regulation.

Gift to the Army

A gift, devise, or bequest of real property, personal property, money, or services made on the condition that the gift, devise, or bequest be used for the benefit of, or in connection with, the establishment, operation, or maintenance of a school, hospital, library, museum, cemetery, or other institution or organization under the SECARMY's jurisdiction, and that is acceptable under the applicable statute in accordance with Federal, DOD, and Army regulations and policies.

Intangible personal property

Cash, checks, or other forms of negotiable instruments.

Limit – Army general gift fund

The limitation is a four-digit suffix to the basic symbol. The limit is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes. In accounting documents, the limit is preceded by a decimal point.

Minimal value

A retail value, as defined by GSA, in the United States at the time of acceptance of a gift. GSA will adjust the definition of minimal value in regulations prescribed by the Administrator of General Services every 3 years, in consultation with the Secretary of State, to capture changes in the Consumer Price Index for the immediately preceding 3-year period.

Negligible cost

Cost that the commander (or equivalent) considers inconsequential and can be disregarded because it is small or unimportant and will not affect the commander's operating budget.

Gift Fund Execution [\[link\]](#)

Return to Portal:GFEBS/Running_GFEBS

General Fund Enterprise Business System



GFEBS Operations & Support Job Aid

Gift Fund Execution

Related Roles:

- ? Debt Management Processor
- ? Funds Management Maintainer
- ? Funds Management Approver

Transaction Code:

- ? FB70
- ? FMBB

Background Information ? Gift Fund:

10 U.S.C. 2601 authorizes the Secretary of Defense and Secretaries of the Military Departments to accept, hold, administer, and spend any gift of money, real property, or personal property made on the condition that the gift be used for the benefit, or in connection with, the establishment, operation, or maintenance of a school, hospital, library, museum, cemetery, other institution or organization, or for the benefit of individuals of the armed forces and civilians, dependents, survivors of such members who incur a wound, injury or illness in the line of duty under a Secretary's jurisdiction. On behalf of the Office of the Secretary of Defense (OSD), the Director of the Washington Headquarters Services (WHS) has authority to accept such gifts of personal property offered to the OSD for use at facilities under his or her authority under 10 U.S.C. 2601(a) and 2601(b). The Director of the WHS also has the authority to accept such gifts of services for the benefit of individuals.

Funding/Obligation authority will be recorded in the Gift Fund execution account (8927X0TXX) (the last two digits represent the current fiscal year) with the GFEBS Functional Area being used to delineate the specific earmark (ex: limit GF*001 represents The Claire T. Budge Award receipt account the first position of the limitation field ?? identifies: (1) deposits (GF1*) or (2) interest earned on investments (GF2*); and limit GF0001 represents The Claire T. Budge Award execution account). Funding Authority will be in the amount of the collection for the specific donation/collection. Collections are initially recorded against the Gift Fund receipt account (8927X0RXX) and subsequently transferred to the execution account for use. Note: Donations received by the Military Academy will be processed and accounted for based upon AR 210-3. This Job Aid describes how to properly post collection, issue budgetary authority and subsequent execute donated funds received.

Process Overview:

1. Processing Donations:

- a. Option 1 ? Installation deposits the funds on an SF215 at a local Federal affiliated Reserve Institution. The installation prepares the DD1131. The DD1131 and SF215 along with copies of the checks should be sent to DFAS-CL Accounts Receivable (AR) Collections Team via email, fax or mail. POC information must be included on all SF215 Deposit Tickets to the bank.
- b. Option 2 ? If the donation comes through Pay.Gov, DFAS receives the collection via Pay.Gov and will work with the installation to complete the cash collection voucher.
- c. Option 3 ? If the installation does not have access to a local bank, DFAS-CL AR will deposit the checks for the installation. The DD1131, checks, and back up should be mailed to DFAS-CL AR Collections Team.

2. Based on the receipt of funds, the installation will prepare and send cash collection vouchers along with checks written to Treasury of US or a confirmed deposit slip from a federal reserve bank to DFAS -CL for entry into the Department of Defense (DoD) disbursement system that supports GFEBS (i.e., ADS). If the collection is through Pay.Gov, DFAS-CL will work with the installation to prepare the cash collection voucher DD1131. Include on the DD1131 the GFEBS reference number (e.g., 34XXXXXXXX).

3. GFEBS's functionality will automatically transfer cash from the Gift Fund receipt account (8927X0RXX) to the Gift Fund expenditure account (8927X0TXX).

Note: The initial budget authority will be automatically posted in 8927X0TXX at Level Army for distribution.

Enter Customer Invoice: Company Code ARMY

Menu		Post	Back	Exit	Cancel	System	Tree on	Company Code	Hold	Simulate	Park	Editing options
------	--	------	------	------	--------	--------	---------	--------------	------	----------	------	-----------------

Transactn Invoice

Basic data

Customer 4800005099 BGL ind

Invoice date 08/08/2012 Reference

Posting Date 08/08/2012 Period 11

Document Type 00 (Trust Receipts)

Cross-CC no.

Amount 10,000.00 USD

Tax amount

Text

Paymt terms 30 Days net

Baseline Date 08/08/2012

Company Code ARMY UNITED STATES ARMY U.S.A

Customer

Address

Gift Customer

5911 Kingstowne Village PKWY, Ste 4

Kingstowne VA 22315

Ois

Bank data: not available

0 Items (No entry variant selected)

BST	Q/L acct	Short Text	D/C	Amount in doc.curr	Loc.curr.amount	Tax jurisdicn code	Assignment
			Credit		0.00		

3. Select the Payment Tab and populate the following Field:

a. Reason Code: PI (PI Exempt Treas X-Serv)

Enter Customer Invoice: Company Code ARMY

Menu		Post	Back	Exit	Cancel	System	Tree on	Company Code	Hold	Simulate	Park	Editing options
------	--	------	------	------	--------	--------	---------	--------------	------	----------	------	-----------------

Transactn Invoice

Basic data

Basic data

Payment

Details

Tax

Line Date 08/08/2012

Discount

Disc base

Payt Terms 2030 30 Days

Days

Days net

Am't to be calculated

Pmnt Method Pmnt Meth Sup 00

Pmnt Block

Free for payment

Pmnt Curr

Pmnt C amt

Inv ref

Part Bank

House Bank

Reason code PI

Customer

Address

Gift Customer

5911 Kingstowne Village PKWY, Ste 4

Kingstowne VA 22315

Ois

Bank data: not available

0 Items (No entry variant selected)

BST	Q/L acct	Short Text	D/C	Amount in doc.curr	Loc.curr.amount	Tax jurisdicn code	Assignment
			Credit		0.00		

4. Enter Line Item Data as required in the following fields (in the lower portion of the screen) for the customer invoice:

Item Name	R/O/C	Description
-----------	-------	-------------

0 Items (No entry variant selected)									
SL	GL acct	Short Text	D/C	Amount in doc.curr.	Loc.curr.amount	Commit	Fund	Grant	
	5600.0200		Credit	10000	0.00		0927X0Rxx		
			Credit		0.00				
			Credit		0.00				

0 Items (No entry variant selected)									
SL	GL acct	Short Text	D/C	Amount in doc.curr.	Loc.curr.amount	Keyed	E	Func. Area	
	5600.0200		Credit	10000	0.00			6F1001	
			Credit		0.00				

5. You will need to scroll to the far right to validate these fields.

6. Select (Post) Button. You should receive the below Warning Message. Hit (Enter) through the warning message to post.

Enter Customer Invoice: Company Code ARMY

Menu | Post | Back | Exit | Cancel | System | Tree on | Company Code | Hold | Simulate | Park | Editing options

Transactn Invoice

Basic data | Payment | Details | Tax

Customer: 4600005098 SQL Ind: Reference: Period: 11

Invoice date: 08/08/2012 Posting Date: 08/08/2012

Document Type: 00 (Trust Receipts)

Cross-CC no.:

Amount: 10,000.00 USD ☐ Calculate Tax

Tax amount:

Text:

Paymt terms: 30 Days net

Baseline Date: 08/08/2012

Company Code: ARMY UNITED STATES ARMY U.S.A.

Customer Address: Gift Customer, 5911 Kingstowne Village Pkwy, Ste 4, Kingstowne VA 22315

Bank data: not available

0 Items (No entry variant selected)

SL	GL acct	Short Text	D/C	Amount in doc.curr.	Loc.curr.amount	Keyed	E	Func. Area
	5600.0200		Credit	10,000.00	0.00			6F1001

Enter a true account assignment object with revenues

7. Note the system generated GFEBS Document Number found in the bottom left corner of the screen. Once the document is posted, this number will need to be included on the cash collection voucher. (e.g. 13XXXXXXX) and sent to DFAS-CL for processing.