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***Army Regulation 1–100**

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Administration
The Army Gift Program

By Order of the Secretary of the Army:

JAMES C. MCCONVILLE
General, United States Army
Chief of Staff

Official:

MARK F. AVERILL
Administrative Assistant
to the Secretary of the Army

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

Authorities. The authorities for this regulation are Sections 2601(a), 2601(b), 2608(a), 7456, 7772(d), and 7772(e), Title 10, United States Code; Sections 2866(c) and (d), Public Law 107–107; and Section 7342, Title 5, 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).

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.

*This regulation supersedes AR 1-100, dated 7 February 2019.

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Summary of Change

Chapter 1 General

1-1. Purpose

a. Gifts to the Army. This regulation assigns responsibilities and prescribes policy for the acceptance, recording, reporting, and accountability of gifts offered to the Department of the Army (DA) for the benefit of DA organizations and personnel, including non-appropriated fund instrumentalities in accordance with Department of Defense (DoD) Instruction 1015.15 and AR 215-1, pursuant to the following statutory authorities:

- (1) Section 2601, Title 10, United States Code (10 USC 2601).
- (2) 10 USC 2608.
- (3) 10 USC 7456.
- (4) 10 USC 7772.
- (5) Section 2866, Public Law 107-107 (PL 107-107 Section 2866).
- (6) 5 USC 7342.

b. Gifts to individuals.

(1) This regulation pertains to foreign gifts offered to individual DA employees, pursuant to 5 USC 7342. Rules for accepting other kinds of gifts offered to individual DA employees are in Part 2635, Title 5, Code of Federal Regulations (5 CFR 2635) and DoD 5500.07-R.

(2) Upon demonstration of amended donor intent, this regulation may be used to consider accepting a gift initially offered to an individual DA employee as a gift to the Army for the benefit of the employee's organization if the gift does not qualify as any of the following:

- (a) Foreign gift acceptable under 5 USC 7342.
- (b) Gift for direct acceptance acceptable under 10 USC 2601.
- (c) Excepted gift to an individual acceptable under 5 CFR 2635 and DoD 5500.07-R.

c. Statutory and regulatory authorities. This regulation does not pertain to the following statutory and regulatory authorities:

- (1) 10 USC 2601a.
- (2) 31 USC 1353.

d. General. To the extent that any other AR pertaining to gifts to benefit a particular DA organization provides contrary or otherwise conflicting guidance, AR 1-100 takes precedence pursuant to its establishment of Armywide policy for the Army Gift Program.

1-2. References, forms, and explanation of abbreviations

See appendix A. The abbreviations, brevity codes, and acronyms (ABCAs) used in this electronic publication are defined when you hover over them. All ABCAs are listed in the ABCA database located at <https://armypubs.army.mil/acba/>.

1-3. Associated publications

This section contains no entries.

1-4. Responsibilities

a. Secretary of the Army.

(1) The SECARMY or designee, has authority to accept gifts of real property, personal property, money, or services for the benefit of certain Army organizations pursuant to 10 USC 2601(a).

(2) The SECARMY or designee, has authority to solicit certain gifts to benefit an Army museum program pursuant to 10 USC 2601(a)(2)(B).

(3) The SECARMY or designee, has authority to accept gifts of real property, personal property, money, or services for the benefit of certain members, dependents, and civilian employees pursuant to 10 USC 2601(b).

(4) The SECARMY has been delegated authority from the Secretary of Defense to accept gifts of real or personal property for use by the Army pursuant to 10 USC 2608 and DoD 7000.14-R.

(5) The SECARMY has authority to accept the gift of a facility designated as the Heritage Center for the National Museum of the United States Army pursuant to 10 USC 7772(d).

(6) The SECARMY may prescribe regulations authorizing specific DA personnel to exercise the following statutory gift acceptance authorities—

(a) The Superintendent, U.S. Military Academy, pursuant to 10 USC 7456 (see chap 5).

(b) The Chief, Military History/Executive Director, U.S. Army Center of Military History, pursuant to 10 USC 7772(e)(1) (see chap 6).

(c) The Commandant, U.S. Army War College, pursuant to PL 107–107 Section 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. The AASA will—

(1) Administer the Army Gift Program on behalf of the SECARMY.

(2) Appoint and supervise 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 (<https://www.army.mil/armygifts>).

(7) Respond to inquiries submitted through the Army Gift Program website or to the email address usarmy.pentagon.hqda-oaa.mbx.army-gift-program@army.mil.

(8) Assist, in coordination with the Defense Finance and Accounting Service (DFAS), benefiting Army organizations with establishing new limits, or subaccounts, in the DA 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 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 10 USC 2601(b) is executed by memorandum. For copies of existing delegation memorandums, see the Office of the AASA website (<https://oaacustomer.army.mil/>) or contact the Army Gift Program Coordinator at usarmy.pentagon.hqda-oaa.mbx.army-gift-program@army.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: process all gift actions; maintain records of all gift actions; compile, review, and submit a quarterly report to the Army Gift Program Coordinator (see para 2–9); and 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).

g. *Field legal offices.* The legal office that supports the organization or entity to benefit from the gift will review certain gift proffers before forwarding the actions to the appropriate gift acceptance authority (see para 2–7).

1–5. Records management (recordkeeping) requirements

The records management requirement for all record numbers, associated forms, and reports required by this regulation are addressed in the Records Retention Schedule-Army (RRS–A). Detailed information for all related record numbers, forms, and reports are in the Army Records Information Management System (ARIMS)/RRS–A at <https://www.arims.army.mil>. If any record numbers, forms, and reports are not current, addressed, and/or published correctly in ARIMS/RRS–A, see DA Pam 25–403 for guidance.

1–6. Prohibition of solicitation

Except as provided in paragraph 1–4a(2), DA personnel will not solicit, fundraise for, or otherwise request or encourage the offer of a gift.

1–7. Fundraising and official endorsements

a. Army employees will not use their titles, offices, or positions to officially endorse or appear to endorse membership drives or fundraising for any non-Federal entity or its activities except as permitted by DoD 5500.07–R.

b. Non-Federal entities are not entitled to, and will not receive, Army endorsement by virtue of their contributions to the military community or installation, their promotion or support of Army goals and objectives, or for any other reason, in accordance with AR 210–22.

c. A legal review will be obtained before releasing to a non-Federal entity any written communication that could possibly be used to support fundraising efforts for gifts or to promote membership drives.

d. Army academic institutions will codify in their charters and memorandums of agreements with their foundations and other non-Federal entities that photos of or correspondence from DoD Servicemembers and civilian employees may not be used to support fundraising or imply endorsement of the non-Federal entity or its programs or fundraising efforts.

e. The Army Gift Program Coordinator will review Army academic institution foundations' websites quarterly to ensure Army fundraising activities are in accordance with DoD 5500.07–R.

Chapter 2

General Provisions

2–1. Nature of the gift

a. Unconditional monetary gifts cannot be accepted by the Army and will be considered miscellaneous receipts and forwarded to the U.S. Treasury pursuant to 31 USC 3302(b). Monetary donations left on headstones, monuments, or other places of interest within an Army National Military Cemetery will be considered a gift to benefit the cemetery.

b. Gifts of services will be closely examined to determine if the circumstances permit acceptance of this type of gift. Pursuant to 10 USC 2601(a), services that are ancillary or incidental to a gift, as well as services offered by a certain category of donors to benefit an Army museum program, may be accepted. Services for certain Army personnel may be accepted pursuant to 10 USC 2601(b). Services from a foreign government or international organization for defense programs may be forwarded through the SECARMY to the Under Secretary of Defense (Comptroller) for acceptance pursuant to 10 USC 2608 (see chap 4).

c. Multiple gifts given close in time from the same donor for the benefit of the same DA organization will be aggregated for acceptance and accountability purposes. Delegated acceptance authorities will not split a gift to process multiple gifts and avoid exceeding the value threshold assigned to their delegation of authority.

2-2. Nature of the donor

- a. Donors doing business or seeking to do business with DA, such as defense contractors, are prohibited sources (see glossary, section II for a complete definition of the term “prohibited source”).
- b. Acceptance authorities can accept gifts from prohibited sources only under specific conditions, including if acceptance will not cause embarrassment to DA or give the appearance of donor influence over official DA decisions or actions.
- c. Gifts offered by prohibited sources with a value of \$10,000 or more require additional scrutiny under legal review (see para 2-7c(1)).
- d. Acceptance authorities may not accept gifts offered indirectly through an intermediary if they could not accept such a gift if offered directly from the source.

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.
- d. The gift acceptance authority will not accept any gift, devise, or bequest of real property, personal property, money, services tangible, or intangible personal property as specified for use by or for a specific Army entity, program, or other similar designation that the DA accepts and executes as the donor conditioned referring to—
 - (1) The Confederate States of America (commonly referred to as the “Confederacy”).
 - (2) Any person who served voluntarily with or held leadership within the Confederate States of America.
 - (3) A Confederate battlefield victory.

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.
- b. An ethics counselor in the legal office that supports the organization or entity to benefit from a gift, subject to guidance from their own legal chain of command, will consider the following when preparing a written legal review of a gift proffer—
 - (1) Whether statutory authority exists to accept the type of gift (money, personal property, real property, or service) proffered by the type of donor (person, domestic organization, foreign government, or international organization).
 - (2) Whether acceptance of the gift is prohibited because—
 - (a) Use of the gift would result in the violation of any prohibition or limitation otherwise applicable to such program, project, or activity.
 - (b) The conditions attached to the gift are inconsistent with applicable law or regulations.
 - (c) Use of the gift would reflect unfavorably on the ability of DA or any of its personnel to carry out any responsibility or duty in a fair and objective manner.
 - (d) Use of the gift would compromise the integrity or appearance of integrity of any DA program or any individual involved in such a program.
 - (e) The gift was offered pursuant to an improper solicitation or request by Army personnel.
 - (f) Acceptance of the gift is not in the Army’s best interests.
- c. In addition, written legal reviews of gifts valued at \$10,000 or more will address the following matters where applicable—
 - (1) When the donor is a prohibited source, whether the donor is involved in any claims, procurement actions, litigation, or other particular matters involving the Army that should be considered before acceptance of the gift.
 - (2) When the gift is for the benefit of certain Army personnel pursuant to 10 USC 2601(b), whether acceptance of the gift is prohibited because—
 - (a) It is offered in a manner that specifically discriminates among Army personnel merely on the basis of type of official responsibility or favoring those of higher rank or rate of pay.
 - (b) The donor has interests that may be affected substantially by the performance or nonperformance of the recipient’s official duties.

2–8. Records

- a. Gift acceptance authorities or their field gift program managers will maintain and properly mark the official record of every gift accepted, declined, or sold under their acceptance authority in accordance with DoD 7000.14–R and AR 25–400–2.
- b. The organization receiving a gift, when other than the acceptance authority, will obtain and retain documentation and information regarding the gift, including the date nonmonetary gifts were transferred to the property records and the unique identifier or data element, if applicable.
- c. All records for monetary and nonmonetary gifts, including supporting documentation, will be retained for at least 10 years beyond the life of the gift for audit purposes in accordance with DoD 7000.14–R.

2-9. Reporting

a. Gift acceptance authorities or their field gift program managers will report accepted gifts to the Army Gift Program Coordinator not later than 5 days after the end of each quarter of a fiscal year.

b. The Army Gift Program Coordinator will provide the reporting format. At a minimum, the following information will be reported to the Army Gift Program Coordinator:

- (1) The acceptance authority for the gift (for example, the SECARMY).
- (2) The date of receipt of the gift.
- (3) A description of the gift.
- (4) A unique identifier or data element used to track the same or similar nonmonetary items received or shipped from different sources, if applicable.
- (5) The value of the gift.
- (6) The valuation method (for example, face value or market value).
- (7) The name of donor.
- (8) The donor's address.
- (9) The type of gift (monetary, real property, or personal property).
- (10) The expected useful life (in months).
- (11) Conditions, restrictions, or other relevant specific information.
- (12) A statement of benefit to the Army of accepting the gift.
- (13) The authority under which the gift was accepted (for example, 10 USC 2601(a)).

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 10 USC 2601(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 10 USC 2601(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.
- c. The Army does not backdate or accept an offer on the condition that the offer is backdated for tax purposes. When asked, commands and activities must advise donors that it is their responsibility to consult a private tax expert for specific advice concerning the tax implications of gift giving.

2-16. Conveyance or transfer of a gift

- a. Upon acceptance, the SECARMY or gift acceptance authority may pay all, some, or none of the necessary expenses in connection with the conveyance or transfer of a gift.
- b. If the receiving official recommends that the Army pay expenses in connection with a gift, the gift action will detail the expenses.
- c. Gifts should not be accepted if acceptance results in substantial expenditures, or administrative efforts and maintenance are disproportionate to any benefit. Funds for paying expenses are the responsibility of the activity heads or commanders whose appropriations are properly chargeable with such costs.
- d. If a donor requires the Army to pay transportation expenses as a condition of the gift, the command, organization, or activity that will benefit from the gift must arrange transportation and include the details in the gift action.
- e. If an offer submitted for the SECARMY's acceptance recommends acceptance of conveyance or transportation costs, but does not demonstrate that a plan has been made for action upon acceptance, the offer will be returned to the originating office for further coordination.

2-17. Advertising and publicity

- a. Restrictions regarding advertising or publicity may not be placed on the donor. However, advertising or publicity cannot imply endorsement of the product by the Army, any Soldier, or any DA civilian employee.
 - (1) The donor may mark the gift indicating that it was donated by a particular person, group, or organization. However, the marking must be in good taste and cannot be worded so that it implies endorsement of the product by the Army or its military or civilian personnel.
 - (2) Acceptance of such a gift will not be construed as advertising or publicity by the Army.
- b. The receiving Army official should not publicly acknowledge receipt of the gift unless the SECARMY authorizes the official to do so.
 - (1) The receiving Army official is authorized to acknowledge receipt of such gifts in an appropriate letter to the donor on behalf of the individuals in the receiving command.
 - (2) The accepting official will not initiate publicity for the donor.
 - (3) The donor may not receive special concessions or privileges.

2–18. Transfer of title

- a. The title to, or ownership of, a gift of tangible or intangible personal property transfers to the United States when a person authorized to do so accepts the gift offer.
- b. The title to real property transfers to the United States when the Corps of Engineers accepts the deed on behalf of the Army.

2–19. Acknowledgment of future gifts

Acceptance authorities may acknowledge offers of future gifts and advise donors that acceptance will occur after actual presentation of the gift only when they determine that such acceptance will likely occur.

Chapter 3

Gifts for the Benefit of Army Organizations and Personnel

3–1. Limited gift acceptance authority

a. 10 USC 2601 permits acceptance of certain gifts to benefit Army organizations. The SECARMY, or designee, may accept—

(1) A gift, devise, or bequest of real property, personal property, or money 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.

(2) Services that are incidental to a gift of real or personal property (see *para 3–4a*).

(3) Services for a military museum program from a nonprofit entity established for the purpose of supporting a military museum program (see *para 3–4b*).

(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 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.

DONOR'S LETTERHEAD
DONOR'S MAILING ADDRESS
PHONE NUMBER
EMAIL ADDRESS

[Date]

Mr. Secretary,

I, [First Name, Last Name], as [Donor's Title] of [Non-Federal Entity], am offering an unsolicited gift to the United States Army of [insert donated item(s)], on the condition that the Army use it to benefit [insert Army organization, installation, program or event]. The gift has a total value of [enter dollar amount] and will be provided at no cost to the Army.

[If applicable, donor will provide logistical information on delivery and/or installation of the gift]

[If desired, donor may comment on the significance of the gift and/or the significance of the Army organization, installation, program or event that the gift will benefit]

I understand that the Army will make no public announcement of this gift or in any other way endorse [insert Non-Federal Entity]. Furthermore, I understand that [insert Non-Federal Entity] will receive no special privileges, concessions, or consideration from the Army upon acceptance of this gift.

My point of contact for this action is [First Name, Last Name, Phone Number, Email].

Respectfully,

[Donor's Signature]
[Donor's Name Typed]

Figure 3–1. Sample of a gift offer letter

3–3. Offers of real 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.
- 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. In addition to the information required in paragraph 3–2, include the following information in the transmittal memorandum to the gift acceptance authority:
 - (1) A legal description of any land to be accepted.
 - (2) The geographic location of the real property (including its relation to existing Army facilities).
 - (3) Initial costs, if any, and anticipated recurring costs, such as operation and maintenance expenses, to the Army upon acceptance of the gift.
 - (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—
- (1) Forward gift offers, through command channels, to the authority who may accept or decline the offer.
 - (2) Include the following information in the transmittal memorandum:
 - (a) A description of the gift.
 - (b) The estimated value of the gift, including the valuation method used.
 - (c) The name and address of the donor.
 - (d) A list of restrictions, conditions, or other information the donor set out.
 - (e) The date the donor acquired the property.
 - (f) The expected useful life of the donation.
 - (g) A statement explaining the benefits of accepting the donation, including why acceptance is preferred to obtaining the item or service through existing supply channels.
 - (h) A unique identifier or data element used to track the same or similar items shipped from different sources.
 - (i) The appropriation that benefits from the contribution. Identify the appropriation that normally provides this asset.
 - (3) Provide a written legal review that analyzes the statutory authority to accept the type of gift (money, personal property, real property, or service) proffered by the type of donor (person, domestic organization, foreign government, or international organization). When the donor is a prohibited source, the legal review will advise the gift acceptance authority that sensitivity and scrutiny are required and address whether accepting a contribution from the prohibited source would violate any prohibition or reflect unfavorably on the Army.

Chapter 5

Certain Gifts to the United States Military Academy

5-1. Limited gift acceptance authority

Pursuant to 10 USC 7456, the SECARMY authorizes the Superintendent, United States Military Academy 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 on the condition that such gift, devise, or bequest be used for the benefit of the Academy or any entity thereof.

5-2. Acceptance, recording, reporting, and accountability of gifts

All gifts will be processed for acceptance and recorded, reported, and accounted for in accordance with chapter 2 and AR 150-1.

Chapter 6

Certain Gifts to the National Museum of the United States Army and the Heritage Center for the National Museum of the United States Army

6-1. Limited gift acceptance authority

a. The SECARMY has authority to accept the gift of a facility designated as the Heritage Center for the National Museum of the United States Army, pursuant to 10 USC 7772(d).

b. Pursuant to 10 USC 7772(e)(1), the SECARMY authorizes the Chief of Military History/Executive Director, Center of Military History to accept, hold, administer, invest, and spend any gift, devise, or bequest of personal property valued at \$50,000 or less made to the United States for the benefit of the National Museum of the United States Army or the Heritage Center for the National Museum of the United States Army.

6-2. Acceptance, recording, reporting, and accountability of gifts

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

Chapter 7

Certain Gifts to the U.S. Army Heritage and Education Center

7-1. Limited gift acceptance authority

a. The SECARMY has authority to accept the gift of a facility for the U.S. Army Heritage and Education Center, pursuant to PL 107-107 Section 2866(c).

b. Pursuant to PL 107-107 Section 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 \$250,000 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 41 CFR 102-40 or contact the Army Gift Program Coordinator at usarmy.pentagon.hqda-oaa.mbx.army-gift-program@army.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—

(a) Occurs entirely outside the United States, except if travel across the continental United States is the shortest, least costly, or sole route available to the destination.

(b) Is in the best interests of the Army and the U.S. Government.

(c) Is approved in advance by the appropriate travel approving authority.

(d) Does not fall within the category of travel expense governed by 31 USC 1353.

b. Gifts of more than minimal value are the property of the U.S. Government and must be reported to the Army Gift Program Coordinator (usarmy.pentagon.hqda-oaa.mbx.army-gift-program@army.mil) for a decision on disposition within 60 days of receipt of the gift.

c. The recipient or point of contact must submit a signed memorandum on official DA letterhead providing the following details:

(1) *Identity of the recipient.* Provide the full name, rank, and position title of the employee. If the recipient is a dependent, include the sponsor's full name, rank, and position title.

(2) *Description of the item.* Provide a fully detailed description of the gift, including the title if a decoration, if applicable. Identify each gift as a separate line item. Report multiple gifts that make up a set as one item (for example, a tea set or a necklace with matching earrings and bracelet).

(3) *Identity of the foreign government.* Identify the foreign government and provide the full name, rank, title, and position of the individual who presented the gift.

(4) *Circumstances justifying acceptance.* Describe the circumstances surrounding the presentation of the gift and why the gift was accepted.

(5) *Date of acceptance.* Provide the full date (day, month, year) the gift was accepted.

(6) *Appraised value.* Identify the estimated (or appraised) value of the gift in U.S. dollars, including the cost of the appraisal. (The recipient's organization must obtain a commercial appraisal before the gift is offered for sale to the employee.) (See *para 8–3c* for appraisal requirements.)

(7) *Current location of the item.* Provide the current location (complete address) of the gift.

(8) *Recipient's organization point of contact.* Provide the full name, address, and telephone number of the accountable official in the organization.

(9) *Disposition request.* Indicate whether the recipient wants to buy the gift, turn it in to GSA, or request that it be placed on official display or used for official purposes.

(10) *Presidential administration.* Identify the Presidential administration in office when the gift was given.

8–5. Disposition procedures

a. Gifts equal to or less than minimal value may be retained by the recipient or turned in as excess property through the recipient's property accountability office in accordance with AR 735–5.

b. All requests to retain and display, for official use, a gift of more than minimal value must be submitted to the Army Gift Program Coordinator.

(1) The request must be a memorandum on official DA letterhead signed by the recipient. The request must provide the information outlined in *paragraph 8–4c*, as well as a detailed description of how and where the gift will be displayed.

(2) The Army Gift Program Coordinator will act on the request. Approval to display an item above minimal value will—

- (a) Be approved by GSA and forwarded to the recipient and the Army Gift Program Coordinator.
 - (b) State that the gift may not be used for the benefit or personal use of any individual employee, but that all employees are provided the opportunity to receive direct benefit (for example, on display in a headquarters office).
 - (c) Require that within 30 calendar days after the departure of the recipient or termination of the official use, the recipient's organization must forward the gift to the Army Gift Program Coordinator for turn-in to GSA.
 - (d) State that the recipient organization's property accountability official is responsible for caring for, handling, and securing the item in accordance with AR 735-5.
- c. All requests to purchase a gift of more than minimal value, using the recipient's personal funds, must be submitted to the Army Gift Program Coordinator to obtain GSA approval.
- (1) The request must be signed by the recipient on official letterhead, provide the information outlined in *paragraph 8-4c* and include a commercial appraisal:
 - (a) The recipient may obtain the commercial appraisal.
 - (b) Commercial appraisals must be on the appraiser's official company letterhead, prepared in the United States, dated, and expressed in U.S. dollars.
 - (2) The Army Gift Program Coordinator will submit the memorandum and the commercial appraisal to the GSA Foreign Gifts Program coordinator for approval and guidance. Once GSA provides the guidance and approves the request, the Army Gift Program Coordinator will coordinate with the recipient's point of contact.
 - (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 102-40, 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.

Appendix A

References

Section I

Required Publications

AR 25–97

The Army Library Program (Cited in *para 2–4c.*)

AR 150–1

Organization, Administration, and Operation (Cited in *para 5–2.*)

AR 210–22

Support for Non-Federal Entities Authorized to Operate on Department of the Army Installations (Cited in *para 1–7b.*)

AR 215–1

Military Morale, Welfare, and Recreation Programs and Nonappropriated Fund Instrumentalities (Cited in *para 1–1a.*)

AR 600–8–22

Military Awards (Cited in *para 8–1c.*)

AR 735–5

Property Accountability Policies (Cited in *para 2–10c.*)

AR 735–17

Accounting for Library Materials (Cited *2–4c.*)

AR 870–20

Army Museum Enterprise and Army Artifact Collection (Cited in *para 2–12a.*)

DoD 5500.07–R

Joint Ethics Regulation (JER) (Cited in *para 1–1b(1).*) (Available at [https://www.esd.whs.mil/dd/.](https://www.esd.whs.mil/dd/))

DoD 7000.14–R

Department of Defense Financial Management Regulation (FMR) (Cited in *para 1–4a(4).*) (Available at [https://www.esd.whs.mil/dd/.](https://www.esd.whs.mil/dd/))

DoDD 1005.13

Gifts and Decorations from Foreign Governments (Cited in *para 1–4d(10).*) (Available at [https://www.esd.whs.mil/dd/.](https://www.esd.whs.mil/dd/))

DoDI 1015.15

Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources (Cited in *para 1–1a.*) (Available at [https://www.esd.whs.mil/dd/.](https://www.esd.whs.mil/dd/))

5 USC 7342

Receipt and disposition of foreign gifts and decorations (Cited in *para 1–1a(6).*) (Available at [https://uscode.house.gov/.](https://uscode.house.gov/))

10 USC 2601

General gift funds (Cited in *para 1–1a(1).*) (Available at [https://uscode.house.gov/.](https://uscode.house.gov/))

10 USC 2608

Acceptance of contributions for defense programs, projects, and activities; Defense Cooperation Account (Cited in *para 1–1a(2).*) (Available at [https://uscode.house.gov/.](https://uscode.house.gov/))

10 USC 7456

Use of certain gifts (Cited in *para 1–1a(3).*) (Available at [https://uscode.house.gov/.](https://uscode.house.gov/))

10 USC 7772

Heritage Center for the National Museum of the United States Army: development and operation (Cited in *para 1–1a(4).*) (Available at [https://uscode.house.gov/.](https://uscode.house.gov/))

Section II

Prescribed Forms

This section contains no entries.

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-aaa.mbx.army-gift-program@army.mil.

Glossary of Terms

Army academic institution

Federally-chartered academic/military educational institution (for example, United States Military Academy, United States Army War College, and United States Army Command and General Staff College).

Bequest

A gift in a will of tangible and/or intangible personal property.

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.

Non-Federal entity

Generally, a self-sustaining, non-Federal person or organization, established, operated, and controlled by any individuals acting outside the scope of any official capacity as officers, employees, or agents of the Federal Government. A non-Federal entity may operate on DoD installations if approved by the installation commander or higher authority under applicable regulations.

Personal property

A tangible item that is not real property, including artwork; furniture; equipment; office machines; vehicles; materials; supplies; and intangible items of money, stocks, and bonds.

Prohibited source

Any person (or an organization made up of such persons) who is seeking official action by, is doing business or seeking to do business with, or is regulated by the employee's agency; or has interests that may be substantially affected by performance or nonperformance of the employee's official duties.

Real property

Real property includes lands and interests therein, leaseholds, standing timber, buildings, improvements, and appurtenances thereto owned by the United States under the control of DA. It also includes piers, docks, warehouses, rights-of-way, and easements, whether temporary or permanent, and improvements permanently attached to and ordinarily considered real estate. It does not include machinery, equipment, or tools that have not been affixed to or were severed or removed from any such lands or buildings or may be so severed or removed without destroying the usefulness of the structures.

Services

Include activities that benefit an Army museum program; the morale, welfare, or recreation of members of the Armed Forces and their dependents; or are related or incidental to the conveyance of a gift of real or personal property.

Testamentary gift

A gift made by a will or trust, such as a bequest (personal property) or devise (real property). Such gifts do not become effective until the death of the donor.

Travel expenses

Costs of transportation, food, lodging, and incidental expenses incurred during a travel period.

Unconditional gift

A gift that is offered without any indication of or direction as to which DA program or organization the gift is intended to benefit (for example, a donor's check made out to the U.S. Army for \$5,000 with the words "My donation" printed on the memo line).

Useful life of a gift

The length of time that a depreciable asset is expected to be usable.

SUMMARY of CHANGE

AR 1–100
The Army Gift Program

This mandated revision, dated 12 May 2023—

- Implements the recommendation of the Naming Commission on the acceptance of gifts to the Army that commemorate the Confederate States of America, any person who served voluntarily with the Confederate States of America, or a Confederate battlefield victory (*para 2–6d*).
- Updates the gift acceptance authority threshold for the Commandant, U.S. Army War College to accept, hold, administer, invest, and spend any gift, devise, or bequest of personal to the United States for the benefit of the U.S. Army Heritage and Education Center (*para 7–1b*).

UNCLASSIFIED

PIN 000230-000