



If you are looking to establish a *Private Organization* for your non-profit mission, look no further.

We are here to help you!

This guide provides information and sample documents for organizations wanting to become officially recognized Private Organizations (POs) in the USAG Benelux installations in compliance with AR 210-22 and AER 210-22 Regulation.

It is meant to assist customers and the garrison staff in understanding and implementing the Private Organization and Fundraising Program. Due to the complexity, the information in this Reference Guide is not all-inclusive.

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INTRODUCTION

Private organizations play an important role in creating a positive community environment and improving the quality of life on Army installations. Private organizations offer a wide variety of valuable activities and services, which provide avenues of support, esprit de corps, relaxation, and social interaction, which would not otherwise be available. All individuals living and/or working on our installations are encouraged to participate in recognized private organizations.

RESPONSIBILITIES

a. Garrison Commander.

(1) Grants permission to private organizations to operate on post, and ensures that they comply with all applicable regulations.

(2) Ensures that military and civilian personnel working on the installation comply with restrictions concerning official and unofficial relationships with private organizations.

(3) Establishes procedures for and approves private organization fundraising and use of installation assets.

b. Garrison Private Organization Program Coordinator.

Assigned to the Directorate of Family and Morale, Welfare and Recreation, he/she administers the Private Organization Program at the installation.

c. Legal Services.

Provides legal advice to the Garrison Commander and his/her staff. They may not provide legal guidance to private organizations directly; however, the Legal Services may provide legal interpretation to questions concerning the installation's relationship to private organizations posed by the Garrison Commander and his/her staff.

GENERAL PRINCIPLES

- a. Private organizations are separate from the installation and are therefore not entitled to the immunities and privileges given to government entities, nor are they endorsed by the Army. They may receive only limited government support. Private organizations are operated on a financially and operationally self-sustaining basis.
- b. Government personnel who become members of private organizations do so in a capacity that is separate from their official government work. They may not use their official position to influence the work of a private organization. Neither soldiers nor civilian employees will be assigned to work for private organizations as an official duty.

APPROVAL PROCESS:

- a. Before operating within the USAG Benelux, private organizations must request and receive written permission from the Garrison Commander.
- b. Private organizations must submit a list of **documents** to be approved. All documents needs to be sent to the **Garrison Private Organization Coordinator** (Dominique.favresse.In@mail.mil). If the documents meet all the requirements, the Coordinator sends them to the legal team. You will find the checklist with the required information on page 7.
- c. Once the legal team has reviewed all the documents, the Private Organization Coordinator prepares the authorization letter and forwards it through the chain of command for approval.
- c. Approval to operate as a private organization on the installation is usually granted for 2 years unless cancelled by either party.

EXCEPTIONS TO THE REGULATIONS

This regulation does not apply to off-post organizations or –

- (a) Organizations operating outside of Army installations that request use of Army facilities or other resources.
- (b) Appropriated fund (APF) and nonappropriated fund (NAF) contractor and subcontractor organizations and funds on Army installations.
- (c) Patients' trust funds.
- (d) Prisoner of war funds.
- (e) Prisoners' personal deposit funds.
- (f) Funds established for civilian employees at civil works activities of the Corps of Engineers.
- (g) Army gift funds. (See AR 1–100.)
- (h) Chapel organizations operating as extensions of the Army Chapel Program.
- (i) Credit unions. (See AR 210–135.)
- (j) Banking offices or institutions. (See AR 210–135.)
- (k) American National Red Cross. (See AR 930–5.)
- (l) United Service Organization, Inc. (See AR 930–1.)
- (m) United Seamen's Service. (See AR 700–83.)
- (n) Labor organizations subject to section 71, title 5, United States Code (5 USC 71)
- (o) Association of Supervisors and Managers. (See DOD 1400.25–M, Subchapter 251.)
- (p) Civil Air Patrols. (See Air Force Regulation 46–6.)
- (q) Army Emergency Relief. (See AR 930–4.)
- (r) Informal Funds. (See AR 600–20.)

INITIAL APPROVAL PROCESS

Please send the following documents and statements to the Private Org POC:

Dominique.Favresse.In@mail.mil

1. **Memorandum** requesting to be established or revalidated as a Private Organization
2. **Charter / Articles of Agreement/ Constitution / Bylaws** – include parent organization's documents if local organization is affiliated AR 210-22, 2-1 a(2)(a)
 - In your constitution, bylaws and other chartering documentation, POs may specify membership qualification requirements, application methods, and procedures for joining, ending and being removed from the membership
 - The constitution and bylaws must comply with DODI 1000.15 and AR 210-22
3. **List of PO's officers** w/ addresses, telephone numbers, and e-mail addresses - AER 210-22, 4c(2)
4. **Statement** of PO's Nature, Functions, Objectives, Planned use of funds, Activities AR 210-22, 2-1a(2)(b)
5. **Location of on-post bank accounts** w/ account #s employee identification # (EIN #)AR 210-22, 2-1a(2)(c)
6. **Statement** that the PO will neither propagate extremist activities nor advocate violence against others or the violent overthrow of the Government and will not seek to deprive individuals of their civil rights AR 210-22, 2-1a(2)(f) & (g)
7. **Statement** that PO will not unlawfully deny membership, exclude from participation, or otherwise subject unlawful discrimination, any person because of age, religion, marital status, race, color, creed, sex, disability, national origin, lawful political affiliation, labor organization memberships,

or physical handicaps - AR 210-22, 3-6 & 3-7a; (does not preclude the following: The existence of religious, cultural or ethnic POs when membership is not restricted, discriminatory or without preference.)

- If the PO discriminates based on SEX, then one or more of must occur: AR 210- 22, 3-7b(2)
 - a. PO's purpose is philanthropic, and by tradition, its membership has been of 1 sex
 - b. PO's purpose is to benefit 1 sex and members are of that sex
 - c. PO has specific purpose and function that restricts membership of 1 sex, but also has a counterpart organization with the same purpose and function

8. **Statement** that if a Board member feels he/she cannot perform the duties assigned up election, he/she may resign from said position by submitting a written letter of resignation, no later than two weeks before terminating performance of the duties of the position

9. **Statement** (explanation) of how PO will assign responsibility among Board Members for

- Accountability of assets
- Coverage and limitations of insurance

10. **SOFA Status of Members:** AER 210-22, 4a, 5c

- A **statement** in the Constitution or by-laws that at least 51 % of the members have SOFA status. (Individuals with SOFA status include U.S. and Sending States. spouse, family member, military, etc.)-AER 210-22, 4a1
- President and Vice President must have SOFA Status AER 210-22, Sc
- PO must have elected Treasurer who serves as a member of its governing board. Treasurer must be active member with SOFA Status AER 210-22, Sc

11. A copy of IRS Form SS-4 or other applicable IRS documentation according to AR 210-22, 3-4. When a parent organization controls taxes for local chapters, the local PO will furnish a statement signed by an official from their parent organization attesting to the fact that the parent organization handles all of the tax issues.

12. Proof of adequate liability and bonding insurance (copy of policy).

Private organizations will obtain adequate insurance as protection against public liability, claims, property damage claims, or other legal actions arising from PO activities, one or more of the POs members acting on its behalf, or the operation of any equipment, apparatus, or device under the control and responsibility of the PO. Fidelity bonding will be purchased by an organization for members or employees.

REVALIDATION PROCESS

- a. The revalidation process is similar to the initial approval process.
- b. Private organizations should submit revalidation requests through garrison Private Organizations Coordinator (Dominique.favresse.In@mail.mil) no less than 90 days before the expiration date of their approval to operate on the installation. This will allow adequate time for the required review process.
- c. Requests will include documentation of any changes in private organization's activities, objectives, organization, constitution, membership, and so forth.

REPORTING REQUIREMENTS.

- a. In addition to information required when approval to operate is requested, approved private organizations will provide the following on a routine basis, at a minimum quarterly, to the Private Organization Coordinator (Dominique.favresse.In@mail.mil).
 - (1) Minutes or summaries of private organization meetings (monthly submission).
 - (2) Monthly financial reports.
 - (3) Any major changes in the private organization activities, objectives, organization, constitution, membership, constitution and bylaws, and management functions.
 - (4) Names, addresses, e-mail addresses, and phone numbers of officers (at any changes but at least once a year).
 - (5) A copy of audit reports (every year or at change of treasurer).
 - (6) A copy of any correspondence about applicability of Federal, State, or local laws.
 - (7) A copy of license or lease agreement for continued usage of facility if applicable.

b. The Garrison Private Organization Coordinator will maintain a file for each private organization. If a private organization does not provide the required documentation, the PO Coordinator may recommend to the Commander to freeze the bank accounts or terminate the operation.

TERMINATION OF OPERATIONS.

a. The Garrison Commander may withdraw approval for a private organization to operate on the Army installation at any time by notifying the organization in writing. The Garrison Commander has absolute discretion to determine whether a private organization has continued operation is compatible with the Army's interest.

b. Private Organizations with similar goals may be terminated by the Garrison Commander if there appears to be a competitiveness; fracturing of the community; and/or other actions which threaten good order and discipline.

c. A private organization may notify the Garrison Commander and the PO Program Administrator in writing if it no longer desires to operate on the installation. Minimum close out requirements include an audit report, distribution of assets, bank account closure and well as minutes of the applicable board meetings.

FUNDRAISING PROCESS

FUNDING FOR PRIVATE ORGANIZATIONS.

- a. All private organizations are self-sustaining. The Government assumes no obligation for any private organization.
- b. Private organizations will not receive financial assistance from the installation.
- c. Prior Written Approval.

The Private Organization will obtain prior written approval from the approval authority or his/her designee before conducting any fundraising activities in USAG Benelux jurisdictions. The written approval will be posted at the fundraising site during any fundraising activity.

- d. Fundraisers in USAG Benelux Jurisdictions.

The PO Chairperson will forward a letter requesting permission to conduct a fundraising event through the Private Organization Coordinator to the approval authority at least 30 days prior to the event. If fundraising events take place within the immediate vicinity of a DFMWR, AAFES, DeCA facility or on the grounds of the vicinity, the PO will obtain permission of the respective facility manager. If the fundraising will take place on or near the grounds of any AAFES facility, the PO will obtain permission directly from the AAFES manager prior to submitting request. If pre-event ticket sales or advertising is required, the fundraiser must be submitting at least 30 days prior to the date that the ticket sales or advertising is scheduled to begin.

- e. Limitations on Participation in Fundraisers in USAG Benelux Jurisdictions:

Participation in fundraising activities will be limited to members of the US Forces, their family members, and members of the civilian component of the US Forces and their family members.

- f. Post-Fundraising Financial Review.

The PO will appoint a disinterested person, who holds no office, to inspect the records of the organization at the conclusion of the event, to ensure all income and expenditures have been properly entered on the PO accounting records and

to ensure appropriate vouchers support expenditures. This person will provide a copy of the written report with supporting documentation to the PO Chairperson and the Treasurer upon completion of their inspection.

Attention

Private organizations will submit requests to conduct fundraisers to the DFMWR, Private Organizations Coordinator (Dominique.favresse.In@mail.mil), at least 30 days prior to the date and include the date, type, and location of fundraiser; how/where, the funds will be used, name, e-mail address and phone number of the POC.

Private organization fundraisers will not be conducted in the workplace. Members of the private organization who are on official government duty time will not participate in fundraising activities. DoD personnel may not endorse a private organization fundraiser, personally solicit subordinates or prohibited sources, or require subordinates to participate in fundraising activities.

No alcohol may be sold or distributed during the fundraising event.

After action, reports need to be submitted not later than 14 days after the event.

Government space required to conduct a fundraising event must be coordinated with the facility manager (AAFES, PX, etc.) and attached to the fundraising request.

Private organizations are responsible for obtaining private counsel to determine whether they are complying with the appropriate host nation (HN) requirements. Army legal offices and other Army organizations will not provide advice to POs on their obligations under host nation law.

INFORMAL FUNDS AND OTHER RECREATIONAL/EDUCATIONAL POs

INTRODUCTION

1. **Informal Funds:** Commanders may authorize Informal Funds such as:
 - **Office coffee funds, cup and flower funds, picnic funds.** These funds may operate within the GARRISON without formal authorization. Governed by AR 600-20, Army Command Policy, and the JER, therefore only one individual within the organization is to be responsible for fund custody, accounting, and documentation. Annually, this individual's supervisor is advised of the fund's financial status. They must also request prior approval to engage in fundraising activities. They are not considered POs, unless current assets (cash, receivables and investments) exceed a monthly average of \$1,000 over a three (3)-month period.
 - **Military units** may fundraise only internally in support of unit informal funds that are properly constituted under AR 600-20 or other authority appropriate to the military service. Units may not solicit or accept gifts or donations in support of an Informal Fund from individuals who are not members of the unit. The unit commander is required by AR 600-20, para 4-21 to monitor and approve the operations of a unit informal fund.
2. **Private organizations operating as bona fide extensions** of APF or NAF recreational activities need not complete the private organization registration process requirements of AR 210-22, paragraph 2-1, although they are subject to all other provisions of this regulation.

These organizations include:

- Organizations formed and operated in conjunction with schools on an installation that operate under the administrative supervision of the school facility/staff member (for example, **school drama clubs, language clubs, sporting events, plays, fairs, Key Clubs, honor societies**) must request prior approval to engage in fundraising activities.

- **Bowling leagues, little league organizations, and other recreational POs** that operate in coordination with Family and morale, welfare, and recreation (FMWR) staff (see AR215-1).

The groups highlighted above may engage in fundraising activities only if the USAG commander approves the formation of an informal fund (IF) for these organizations according to AR 600-20, paragraph 4-21, and the fundraising is done according to AR 600-29 section III. You may send your request to the Commander through the proper channel (GEARS).

Please send your approval, signed by the Commander, prior to sending your request to engage in fundraising activities. The request must be sent to the Private Organization Coordinator (Dominique.favresse.ln@mail.mil).

BASIC RULES FOR FUNDRAISING

Here are the basic rules that govern IF fundraising. Always remember that fundraising is an unofficial activity.

1. An IF is not an official Army organization or function. As such, you need to be aware that you may not use official government resources (time, personnel, equipment) for IF activities.
2. All fundraising must be voluntary. No coercion or pressure of any sort may be applied to individuals to "encourage" them to donate. Solicitation by one's commander, supervisor, or any individual in their supervisory chain is prohibited. (Para. 1-10.a. or AR 600-29)
3. All fundraising must be done "only when off-duty and not in uniform." (Para 15.b. of AER 210-22)
4. Special privileges or entitlements as inducements to participate are prohibited. This includes granting special favors, privileges, or entitlements, such as special passes, leave privileges, or the wearing of civilian clothing for military members that are inducements to contribute. (Para. 1-10.e. of AR 600-29)

5. Fundraising is limited to individuals who have SOFA status. Money will not be solicited or accepted from HN citizens or other individuals not authorized SOFA status or individual logistic support (ILS) under AE Regulation 600-700. (Para. 11.b. of AER 210-22)

6. Fundraising methods may not include the resale or other transfer to unauthorized recipients of AAFES merchandise, Defense Commissary Agency merchandise, items imported through an APO or the MPS, or items purchased through the Individual Tax-Relief System unless authorized by AE Regulation 215-6 (DODI 1330.17; DOD 4525.6-M, para AP1.3.18.4; and AR 215-8). (Para. 11.c. of AER 210-22)

7. Unless otherwise specifically authorized, IFs may not exceed an annual gross receipt (income) cap of \$10,000 per calendar year from all sources. (Para. 15.a.(2) of AER 210-22)

APO ADDRESS ESTABLISHMENT FOR PRIVATE
ORGANIZATIONS
GUIDANCE

- a. The PO must register with the garrison and be approved by the Garrison Commander to operate.
- b. The PO must submit a request for mail support to the Postmaster and provide a copy of the PO approval letter from the Garrison Commander or representative to maintain on file.
- c. The PO will be given their mailing address and assigned a General Delivery box in the Official Mail Section. The issue of a mail receptacle is not authorized.
- d. The PO will provide the MPO with PS Form 3801 (Standing Delivery Order) listing the authorized personnel that will pick up mail for the PO at the deliver window. DD Form 285 is not required.
- e. The PO is not authorized to use the MPO Finance Window services or Official Mail services.
- f. The PO is limited to 13 ounces or less for receipt and mailing within the IDS only. Mailings will be endorsed PO as postage and not authorized any Extra Services, postmarks, and directory service. The IDS cannot be used for business or commercial purposes or for transactions involving items for resale.
- g. The PO cannot use a Government organization address or a person's personal address to receive merchandise/correspondence in order to circumvent the prohibition of using the MPO Finance and Official Mail Service.
- g. The PO approval to operate expires after 2 years and have to be revalidated. The PO will have to resubmit a new approval to continue the mail support.

**SAMPLE LETTER REQUESTING APPROVAL TO
OPERATE AS A PRIVATE ORGANIZATION**

Private Organization Letterhead Date

MEMORANDUM FOR Commander, USAG Benelux, Attn: D -FMWR, Private Organization Coordinator, Unit 21419, Box 6600, APO AE 09708

SUBJECT: Request for Approval to Operate as a Private Organization (PO)

1. The ***(name of the PO)*** requests approval to operate as a PO in USAG Benelux, as authorized by AR 210-22 and AE Reg. 210-22. The included required documentation is as follows:
 - a. Copies of the ***(name of the PO)*** constitution and bylaws (encl 1). The constitution and bylaws set forth the purpose(s) and activities of the PO. They are as follows ***(List the primary purpose(s) and activities of the PO)***.
 - b. A list of officers of the ***(name of the PO)*** to include their complete APO addresses, private telephone numbers, and private, non-DoD e-mail addresses (encl 2).
 - c. Proof of liability insurance and bonding, or a statement from a parent organization indicating that its policy includes coverage for both liability and fidelity bonding covering the local organization (encl 3).
2. The ***(name of the PO)*** is aware of the DoD and IMCOM-Europe policies on equal opportunity and will adhere to and enforce these policies.
3. Upon approval, the location and types of on-post bank accounts and account numbers will be submitted to the approval authority.
4. POC is the undersigned at ***(President's information)***.

PO President's Name/Signature
Title

NAME OF THE PO AND LOCATION

CONSTITUTION – Sample

ARTICLE I

NAME, LOCATION AND AUTHORITY

SECTION 1: The (**PO name**) shall operate under the jurisdiction of the Commander, U.S. Army Garrison Benelux, Unit 21419, Box 6600, APO AE 09708, hereinafter referred to as the approval authority.

ARTICLE II

MANDATORY STATEMENTS

SECTION 1: This organization is established in accordance with Army Reg (AR) 210-22 and Army in Europe Regulation (AE Reg) 210-22, Private Organization and Fundraising Policy, as mandated by IMCOM-Europe. The organization is not an instrumentality of the United States, will be self-sustaining, and may not receive financial assistance from the U.S. Army, appropriated (APF) or non-appropriated funds (NAF).

SECTION 2: The organization operates and exists on a military installation only with the consent of the approval authority. This consent is contingent upon the organizations/compliance with the requirements and conditions of AR 210-22 and AE Reg 210-22. Failure to comply with cited policies will result in dissolution of the Private Organization (PO). The approval authority can revoke an organizations operating approval at any time.

SECTION 3: In no event will the Department of the Army, IMCOM-Europe, or any NAFI assume any responsibility for the organization's actions and/or debts.

SECTION 4: All members are required to read the Constitution and Bylaws upon joining the organization.

SECTION 5: In accordance with host nation laws, all members may be personally liable to creditors if the assets of the PO are insufficient to discharge liabilities.

SECTION 6: The organization will not discriminate in membership on the bases of race, color, creed, religion, national origin, sex, or mental or physical handicap, and will not seek to deprive individuals of their civil rights.

SECTION 7: The organization will neither propagate extremist activities nor advocate violence against others or the violent overthrow of the U.S. Government.

SECTION 8: The organization agrees to reimburse the Army for utility expenses and other expenses if incurred, unless use is incidental (would cost more to bill and collect than it cost to provide the utility).

ARTICLE III PURPOSE

SECTION 1: ***Identify clearly the purpose of the organization.***

SECTION 2: This organization will not engage in activities that compete with those of any appropriated or non-appropriated fund activities.

ARTICLE IV ACTIVITIES AND FUNDRAISING EVENTS

SECTION 1: ***List samples of activities supported or sponsored by this organization.***

SECTION 2: ***List samples of fundraisers that the organization will conduct.***

SECTION 3: The PO is aware of the AE Reg 210-22, 6 August 2012, and will conduct all fundraisers accordingly.

SECTION 4: ***Identify if the PO's activities are directed towards supporting quality of life or raising funds for charitable purposes.***

SECTION 5: ***Identify if the PO's activities are primarily conducted off post.***

ARTICLE V MEMBERSHIP

SECTION 1: At least 51% of the membership of the PO will be members of the U.S. Forces, the DoD civilian component, family members, retirees, and U.S. Forces contract employees.

SECTION 2: ***Identify specific types of membership, qualifications for each type, application method, procedures for withdrawal of membership, and rules pertaining to guests.***

ARTICLE VI
COMPOSITION OF THE GOVERNING BODY

SECTION 1: ***List the individuals forming the governing body, their titles, and corresponding duty descriptions for each. Define which Officers can act for the president.***

ARTICLE VII
ELECTION OF OFFICERS

SECTION 1: ***Specify frequency of elections and month(s) held.***

SECTION 2: ***Specify number of members that constitute a quorum for a valid election.***

SECTION 3: ***Specify procedures for absentee or proxy voting, if any.***

SECTION 4: ***Specify procedures for replacing members who make permanent change of station (PCS) moves or who resign.***

SECTION 5: ***Describe procedures for appointment of advisors and honorary officers, if any.***

ARTICLE VIII
DISSOLUTION

SECTION 1: Dissolution of the organization may be accomplished by a majority vote of the general membership present at a regular or special meeting or by order of the approval authority.

SECTION 2: Upon dissolution of the organization, all material and real assets remaining after payment of all liabilities will be donated. ***The organization must indicate the name and address to which the organization's assets will be donated.***

SECTION 3: The Garrison PO Coordinator will be notified of the dissolution.

ARTICLE IX
AMENDMENTS

SECTION 1: ***Specify the organization's procedures to amend the constitution and bylaws.***

SECTION 2: Amendments to the Constitution and Bylaws made throughout the year will be forwarded to the approval authority. The letter reporting amendments will be signed by the President and will indicate approval by the governing board or by vote of the general membership. New amendments will not conflict with AR 210-22 or AE Reg 210-22.

ARTICLE X
RATIFICATION

This Constitution has been approve by a majority vote on (***date***).

Presidents Signature

Secretary's Signature

NAME OF THE PO AND LOCATION

BYLAWS – Sample

ARTICLE I DUTIES OF OFFICERS

SECTION 1: Specify the duties of each officer. If the organization maintains an account with a military banking facility, include the following statement: “the treasurer must have SOFA status.”

SECTION 2: Officers at the end of their term of office will ensure that all organization records are complete, including: checkbook, financial statements, meeting minutes, PO handbook, etc. These items will be handed off to the new board of governors/officers.

ARTICLE II ELECTIONS

SECTION 1: Specify when, where, and how elections are held.

SECTION 2: State the length of terms of office and procedures for replacing an incumbent if an office becomes vacant.

SECTION 3: Describe procedures for announcing elections.

ARTICLE III MEETINGS AND MEMBERSHIP NUMBERS

SECTION 1: ***Specify frequency, the possible location of the meetings, and the method of notification to the members.***

SECTION 2: Upon change of officers, an updated list that includes name, complete CMR address, private telephone numbers, and private, non-DoD e-mail addresses of all officers will be forwarded to the approval authority.

SECTION 3: A copy of all meeting minutes will be forwarded to the approval authority within 30 days after the meeting. The President will sign minutes.

ARTICLE IV
SPECIAL COMMITTEES

SECTION 1: ***Specify provisions of appointment, tenure, dissolution, and scope of responsibilities for any special committee.***

ARTICLE V
EXPENDITURES

SECTION 1: Expenditures will be limited to those required to support the activities listed in the Constitution.

SECTION 2: ***Clearly describe the type of expenditures and any limits to amounts authorized. Additionally, state whether petty cash can be used and the method for using it. State who is authorized this use.***

ARTICLE VI
INCOME

SECTION 1: ***Indicate the amount of dues, assessments, or other charges established. Describe the source of income (i.e. fundraising activities, etc.). IAW Para. 502, AR 210-22 POs are self-sustaining, primarily through dues, contributions, service charges, fees or special assessment of members; dues shall thus be the primary source of income and must be a minimum of 51% of the total income of the PO.***

SECTION 2: If annual dues are payable, define the policy on refunds in the event members leave the area for military reasons.

ARTICLE VII
FINANCIAL CONTROL

SECTION 1: ***State whether PO will use single entry or double entry accounting system to main the PO's financial records.***

SECTION 2: Accounting records will be maintained that reflect the assets, liabilities, net worth and financial transactions of the organization. A Financial Standard Operating Procedure (SOP) describing the accounting system will be prepared and maintained in a permanent file for reference and inspection purposes.

SECTION 3: Financial statements will be prepared every quarter. A copy of the approved financial statement, signed by the President, will be forwarded to the approval

authority. The financial statement should consist of, at a minimum, the balance sheet, a profit and loss statement (income and profit), and fund equity statement/bank reconciliation.

ARTICLE VIII BONDING

SECTION 1: In accordance with AE 210-22, Section II, 4 © (4), the PO will purchase fidelity bonding from a commercial firm and will be procured at the PO's expense. The amount of fidelity bonding will be equal to the normal maximum amount of cash handled, and will be sufficient to provide full protection of assets.

SECTION 2: Copies of the current fidelity insurance will be submitted to the approval authority.

ARTICLE IX LIABILITY INSURANCE

SECTION 1: In accordance with AR 210-22, paragraph 3-2, the PO will obtain adequate insurance protection against public liability claims, property damage claims, or other legal actions arising from PO activities, one or more of the PO's members acting on its behalf, or the operation of any equipment, apparatus, or device under the control and responsibility of the PO.

SECTION 2: Copies of the current liability insurance will be submitted to the approval authority. Insurance will be obtained from commercial firms at the organization's expense. Note: organizations that are part of a national or worldwide organization should check with their appropriate headquarters; it may not be necessary for them to purchase additional liability insurance, if the headquarters' insurance covers the local chapter.

ARTICLE X AUDIT

SECTION 1: Auditors contracted by POs must comply with audit procedures and requirements in accordance with AE Reg 210-22.

SECTION 2: State whether the PO uses a single-entry or double-entry accounting system and if the PO engages in resale or fundraising.

SECTION 3: As required under AR 210-22, the organization will be audited at least once a year and upon change of treasurer, at its own expense, by a qualified auditor, or

a committee of three PO members who hold no office within the organization. The audit will, at a minimum, include:

- a. A thorough check to ensure that all transactions are recorded and properly documented. This establishes an audit trail.
- b. Inventory of organization owned property.
- c. Verification that financial statements are accurate and are issued as required for review.
- d. A cash count of all cash on hand, reconciliation of bank statements, check of accounts receivable, and reconciliation of accounts payable and other liabilities.
- e. A review of the PO's Financial SOP.

SECTION 4: The auditor or committee will furnish the organization's President and the approval authority with a written report on the audit results. Copies of the audit reports will be submitted to the approval authority at the time of renewal.

SECTION 5: A corrective action reply, if needed, will be forwarded to the approval authority within 30 days after receipt of the audit by the organization's President.

SECTION 6: The organization will retain audit reports and financial records for at least four years.

SECTION 7: The organization will, when required, submit tax returns and other documentation to the host nation tax agency in accordance with AR 210-22, paragraph 3-4d.

ARTICLE XI DONATIONS/WELFARE CONTRIBUTIONS

SECTION 1: A listing of all donations/contributions made throughout the organizational year will be prepared and forwarded to the approval authority annually, together with the annual audit report. The list will contain the name of the recipient organization, purpose of the donation, date donation was made, and dollar amount.

ARTICLE XII RESALE AND FUNDRAISING ACTIVITIES

SECTION 1: The organization will not engage in any fundraising activities without prior written approval from the approval authority or his designee. The written approval will be posted at the fundraising site during any fundraising activity.

SECTION 2: A letter requesting permission to conduct a fundraising event should be forwarded through the Private Organization Coordinator to the approval authority at least 30 days prior to the event. If fundraising events take place within the immediate vicinity of a DFMWR, AAFES, DeCA facility or on the grounds of the vicinity, this organization will obtain permission of the according facility manager. If the fundraising will take place on or near the grounds of any AAFES facility, this organization will obtain permission directly from the AAFES manager prior to submitting request. If pre-event ticket sales or advertising is required, the fundraiser must be submitted at least 30 days prior to the date that the ticket sales or advertising is scheduled to begin.

SECTION 3: Participation in fundraising activities will be limited to members of the US Forces, their family members, and members of the civilian component of the US Forces and their family members who are authorized logistical support pursuant to IMCOM-Europe Regulation 600-700.

SECTION 4: The organization will appoint a disinterested person, who holds no office, to inspect the records of the organization at the conclusion of the event, to ensure all income and expenditures have been properly entered on the accounting records of the organization and to ensure expenditures are supported by appropriate vouchers. The inspector will provide a copy of the written report with supporting

President's Signature

Secretary's Signature

SAMPLE FORMAT FOR A FINANCIAL REPORT

(Name of Private Organization)
P.O. Box 1234
APO, AE 09708

FINANCIAL REPORT
For the Month of January 2019

Operating Funds Available as of 1 January 2019 \$ 2,514.33

OPERATING FUNDS:

Change Fund	\$ 146.00	
Decorations	\$ 72.00	
1st VP (Luncheons)	\$ 380.38	
1st VP (Programs)	\$ 2.51	
Membership	\$ 72.50	
Ways & Means (Consignment)	\$ 183.20	
<u>Ways & Means</u>	<u>\$...558.85</u>	
Total Operating Income		\$1,415.44

OPERATING EXPENSES:

Child Care	\$ 28.00	
Entertainment	\$ 146.00	
Decorations	\$ 57.23	
1st VP (Luncheons)	\$ 409.47	
Historian	\$ 55.94	
Membership	\$ 288.32	
Newsletter	\$ 61.42	
Recording Secretary	\$ 25.26	
<u>Ways & Means (Consignment)</u>	<u>\$ 309.88</u>	
Total Operating Expense		<u>\$ 1,381.59</u>

Operating Funds Available as of 1 January 2019 \$ 2,548.18

Submitted by: Verified by:

Signature of Treasurer
Name of Treasurer
Position Title (Treasurer)
Date Signed

Signature of Person Verifying Report (Normally the President)
Name of Person Verifying Report
Position Title (Title of Person Verifying Report)

Date Signed

SAMPLE FORMAT FOR MEETING MINUTES

(Name of Private Organization)

P.O. Box 1234

APO, AE 09708

The meeting of the (Name of Private Organization) was called to order on (date and time).
The following personnel and members were present:

Members Present:

Guest Present:

OLD BUSINESS:

The minutes of the last meeting were read and approved (or approved with the following changes).

The financial report was presented and approved (or approved with the following changes).

NEW BUSINESS:

a.

b.

DISCUSSIONS:

a.

b.

The meeting was adjourned at (date and time). The next meeting will be held (date and time) at (location).

Signature of Secretary

Name of Secretary

Position Title (Secretary)

Date Signed

Signature of President

Name of President

Position Title (President)

Date Signed

Organization Letterhead

Date: (Date)

MEMORANDUM FOR
Dominique Favresse
Private Organizations Coordinator
Unit 21419 Box 6600
APO AE 09708

FROM
(Your Organizational Name and address)

SUBJECT: Request for Authorization to Conduct Fundraiser

1. Request that (Your Organizational Name) be granted permission to conduct a fundraiser at (Location and Name of Event) on (Date).
2. The following information is provided.
 - a. The purpose for this fundraiser is (Specify the purpose of this event).
 - b. (Provide specific information about your fundraiser to include the type of items you plan to sale). (If you plan to sale prepared food then at least one person at the event must be trained in food handling procedures. Include a statement stating by name of the individual who will meet this requirement).
 - c. Point of contact for this event is (List Name) and can be contacted at (List phone number and email).
3. The participants for this fundraiser are volunteers; they will not be on duty or in military uniform.

Respectfully,

NAME
Title, Organization