

# 88th Air Base Wing

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## *Private Organizations*

30 Sep 2010

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*Integrity - Service - Excellence*



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# Overview



- **Definition of Private Organizations**
  - **Official**
  - **Small Unofficial Activities**
- **Guidance & Oversight**
- **Establishment**
- **Financial Requirements**
- **Operating Policy**
- **Logistical Support**
- **Dissolution**



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# Private Organizations



- **Official Private Organizations**
  - Self sustaining groups
  - Set up by people acting exclusively outside the scope of any official capacity as officers, employees, or agents of the Federal Government
  - Operate on installations with written consent of Installation Commander
- **Small Unofficial Activities**
  - Coffee funds, flower funds, sunshine funds, small operations
  - Maintain assets under \$1,000 per month for three (3) months
- **Booster Clubs fit into either category**



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# Guidance & Oversight



- **AFI 34-223, *Private Organizations (PO) Program***
  - Mandatory compliance
- **HQ USAF/A1S – Issues guidance**
- **HQ AFSVA – Operational guidance**
  - Private Organization Guide – Jan 07
- **HQ AFMC/A1S – Ensures compliance**
- **Installation Commander**
  - Authorizes establishment and operation
  - Withdraws authorization
  - Authorized to eliminate duplication of services



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# Guidance & Oversight (con't)



- **Installation Commander (con't)**
  - **Approves request for occasional fundraisers**
    - **May be delegated to MSG or FSS**
    - **Two (2) per quarter**
  - **Authorized to eliminate duplication of services**
  - **Designates FSS/CL to monitor and advise on PO and unofficial activity/organization activities**
  - **May delegate insurance waivers to MSG/CC (no further delegation)**
- **FSS Director**
  - **Monitors and administers PO Program**
  - **Monitors unofficial activities/organizations**



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# Oversight & Guidance (con't)



- **FSS Resource Management**
  - Review POs annually IAW with AFI
  - Maintains Life-of-the Fund Files
  - Provide newly elected officers/treasurer guidance and training on installation requirements and procedures
    - Products available at <http://www.88thfss.com/> at the hyperlink “Private Organizations”
  - Maintain documents supporting establishment, operation, and dissolution of PO



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# Establishment

- **Established as a PO when**
  - Assets exceed \$1,000 average over 3 months
- **Submit written constitution & by-laws to 88<sup>th</sup> FSS**
  - Address nature, function, objectives, membership eligibility, and source of income
  - Sample products available at <http://www.88thfss.com>
- **Required to update every two years or**
  - When a change in purpose, functions, or membership eligibility



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# Financial Requirements



- **Identify Goals and Objectives for control of assets**
- **Use Financial budgets and statements**
  - **Not required for PO with \$5K or less annual assets, unless required by local leadership**
  - **Must prepare**
    - **Income and Expense Statement**
    - **Balance Sheet**
  - **Size and complexity of statements will vary depending on PO financial transactions**



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# Operating Policy (con't)



- **POs request fundraisers through the 88<sup>th</sup> FSS/FSR**
  - **Forms are available on the 88<sup>th</sup> FSS website**  
*<http://www.88thfss.com/>*
- **Each PO may have up to two (2) fundraisers per quarter**
- **In order to allow sufficient time to obtain necessary approvals, requests need to be submitted 30 days prior to the event**
  - **Submit requests to 88 FSS/CL, 88<sup>th</sup> FSS/DD, and 88MSG.FSS.Workflow@wpafb.af.mil**



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# Operating Policy



- **POs will not use in title or letterhead any:**
  - Name, abbreviation or seal of Department of Defense (DoD)
  - DoD component, organizational unit or installation
  - Name or parts of the name of AF NAFI
- **Must prominently display disclaimer in print and electronic media (websites)**
  - “This is a private organization. It is not a part of the Department of Defense or any of its components and it have no governmental status”



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# Operating Policy (con't)



- **Not authorized for PO or unofficial activity:**
  - **Sale of Alcoholic Beverages**
  - **Use of MWR Commercial Sponsorship**
  - **Solicitation on base / Off-base solicitation permitted**
  - **APF or NAF support**
- **Fund raisers are not authorized during the Combined Federal Campaign**
- **POs are not authorized to compete or duplicate AAFES or FSS**
- **Frequent or continuous resale is not authorized**
  - **Exceptions: Thrift Shop, AF Museum, & School/Sqd Memorabilia**



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# Audit Requirements



## Levels of Audit Review for Private Organizations

Gross Annual Revenue	Requirements
\$5K or more, but less than \$100K	<ul style="list-style-type: none"><li>- Submit financial statements to the 88<sup>th</sup> FSR no later than 20 days following the PO's fiscal year</li></ul>
\$100K or more, but less than \$250K	<ul style="list-style-type: none"><li>- Financial Review performed by an accountant</li><li>- POs submit written review</li><li>- Paid by PO</li></ul>
\$250K or more	<ul style="list-style-type: none"><li>- Audit performed by CPA</li><li>- Paid by PO</li><li>- Conducted annually</li></ul>



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# Logistical Support



- **POs must provide their own equipment, supplies, and other materials**
- **Government equipment may be loaned or rented**
  - **Must be in writing – maintained in Life-of-Fund files**
  - **Use of official email, mail, computers, copiers, etc. is prohibited**
- **Government may provide occasional meeting space**
  - **Exclusive use of meeting space/building requires special approval**
    - **PO responsible for utilities**
    - **PO pays additional to janitorial or maintenance costs**



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# Dissolution



- **POs must notify 88<sup>th</sup> FSS upon**
  - **Change in officers**
  - **Dissolution**
- **Upon dissolution**
  - **Pay all debt and liabilities**
  - **Disburse any assets**
    - **As determined by membership and**
    - **As outlined in constitution and bylaws**