



DEPARTMENT OF THE ARMY
US ARMY INSTALLATION MANAGEMENT COMMAND
HEADQUARTERS, UNITED STATES ARMY GARRISON, FORT JACKSON
2400 JACKSON BOULEVARD
FORT JACKSON SC 29207-5015

IMFJ-ZA

MEMORANDUM FOR Commanders, All Units Reporting Directly to This Headquarters, Commanders, Fort Jackson Partners in Excellence Directorate and Chiefs, Staff Offices/Departments, This Headquarters

SUBJECT: Standard Operating Procedure – Establish and Operate Private Organizations (PO) on United States Army Garrison Fort Jackson

1. References.

- a. Department of Defense 5500-07-R, Joint Ethics Regulation, 17 November 2011.
- b. Army Regulation 210-22, Private Organizations on Department of Army Installations, 22 October 2001.
- c. Army Regulation 600-29, Fund-Raising within the Department of the Army, 7 June 2010.
- d. Department of Defense Instruction (DoD Instruction) 1000.15, (Procedures and Support for Non- Federal Entities Authorized to Operate on DoD Installations), 24 October 2008.
- e. 5 C.F.R. 2635.705(a), Code of Federal Regulations, 1 January 2005.

2. Background. A PO is: "A self-sustaining non-federal entity constituted or established and operated by individuals acting outside any official capacity as offices, employees or agents of the Federal Government." They are permitted to operate because they enhance the quality of life by providing educational, recreational, or social and civic service opportunities for the military community. Registered POs are authorized to fundraise among their own members to benefit welfare funds for their own members. Occasional fund-raising in support of on-post POs and other limited fund-raising activities to assist those in need may be authorized by the Garrison Commander or designee provided such activities are consistent with the general provisions of the regulations referenced above. Coordination with the local Staff Judge Advocate General is required and will be sought by the Garrison's contact as POs are not authorized to use Army services (includes legal, audit, transportation, postal, printing, and information management activities).

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3. Purpose. Following sets forth the instructions for establishing and operating a PO on Fort Jackson, outlines fund-raising procedures, and assigns the Directorate of Family and Morale, Welfare and Recreation (DFMWR), Financial Management (FM), as the program administrative office. FM will implement this Standard Operating Procedure (SOP), monitor the PO requests, maintain the required documentation, and coordinate required reviews and approvals.

4. Private Organizations.

a. General Principles.

(1) POs are not nonappropriated fund instrumentalities (NAFIs). As such, they are not entitled to the immunities and privileges given NAFIs.

(2) POs 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.

(3) Since POs are not part of the military, they may only receive limited government support. The loan of government resources does not create a government obligation or liability for PO activities.

(4) Only the PO can choose its specific functions and expenditures. DoD personnel acting in an official capacity will not influence these choices. Likewise, DoD personnel in their official capacity are not authorized to participate in day-to-day management of a PO nor are they authorized to act as a fiduciary for a PO.

(5) Neither the Federal government nor its NAFIs have any vested interest in the assets of a PO. Neither the government nor its NAFIs will make any claim to PO assets or incur nor assume any obligation of a PO.

(6) Installation Commanders or Garrison Commanders, if designated, may allow POs to use Army real estate (including utilities and in-place equipment) under license or lease agreement, per AR 405-80, Management of Title and Granting Use of Real Property.

(a) License use may be granted by means of a revocable-at-will license when PO use is occasional, non-regular, regular part-time, or full-time. The license may permit storage of equipment and supplies if it does not interfere with, nor restrict, the normal use of the facility by other users.

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(b) Use may be granted by lease when the PO is guaranteed sole use on a full-time basis, is guaranteed use for a specific period, or stores in-place equipment or supplies that impair or restrict normal use of the facility by other users. (Rent in the Continental United States is determined by the U.S. Army Corps of Engineers (USACE) district engineer).

(7) POs will follow all laws governing comparable private sector activities and will comply with all Federal, State, and Local laws (e.g. criminal, civil, and tax laws).

b. Establish a PO. To establish a PO on Fort Jackson, the organization must submit the following items to DFMWR FM, Attn: IMFJ-MWR-N, 3392 Magruder Ave., Fort Jackson, SC 29207.

(1) Memorandum (signed and dated) requesting approval to operate on Fort Jackson.

(2) Constitution and Bylaws, Articles of Agreement, Charter, and/or other governing documents, signed by the organization's Board of Directors or Executive Committee. This document(s) must include the statement similar to those listed in Annex A, Handbook page 4. Governing documents will, at a minimum:

(a) Define membership eligibility (the majority of membership will be composed of the Department of Defense Soldiers, Civilians, Retirees, and Family members).

(b) Set forth responsibility for all management functions to include accountability of assets, coverage and limitation of insurance, and disposition of remaining assets upon dissolution of the PO.

(c) Include a statement of the PO's liability if assets are not enough to cover all PO liabilities. The statement of liability will meet all state and jurisdictional laws.

(3) If the organization is a chapter of a state or national organization, include a copy of the parent organization's articles of agreement or constitution and bylaws.

(4) Current list of the organization's officers and a primary/secondary point of contact with telephone numbers, and a current mailing address for the organization.

(5) Proof of adequate liability insurance.

(6) Proof of fidelity bonding for members or employees handling monthly cash flow exceeding \$500. Bonding will be equal to the normal maximum amount of cash handled.

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(7) Federal Income Tax Exemption letter issued by Internal Revenue Service, if PO qualifies for exemption from Federal income tax under § 501 of the Internal Revenue Code. (See IRS Publication 557 for determining and filing of Tax Exempt Status.) A copy of the most recent IRS Form 990 (990-EZ, 990-N, 990).

(8) South Carolina Sales Tax Exemption letter issued by South Carolina Department of Revenue (SCDOR), if PO qualifies for Sales Tax Exemption for Exempt Organizations. (See SCDOR Code Section 12-36-2120(41) and SC Form ST-387 for determining and filing of Sales Tax Exemption Status).

c. DFMWR FM Responsibilities.

(1) Review submitted documents for package completeness.

(2) Submit the documents to the Office of the Staff Judge Advocate (SJA) for legal review.

(3) Act as a liaison between the PO and the SJA to coordinate questions, concerns, and comments.

(4) Submit to the Installation Commander or designee the request to validate a new PO or revalidate an established PO.

(5) Once written permission is granted, the DFMWR FM will send the original document granting permission to the organization and retain the documents submitted along with all correspondence from the SJA.

(6) Coordinate fund-raising requests.

(7) Maintain the list of active POs operating on Fort Jackson. Maintain files in accordance with reference 1.b. for each PO which includes notes on communication or correspondence between DFMWR FM and the PO. Maintain Management Checklist for each registered PO.

d. Registered POs agree to comply with this SOP and references cited in paragraph 1. A handbook in Annex A is provided for specific guidance and examples. POs are required to provide the following reporting requirements in order to continue operations on Fort Jackson.

(1) Assure the DFMWR FM has an updated contact roster; changes in contacts should be submitted within five business days.

(2) Provide DFMWR FM with minutes of all meetings.

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(3) Quarterly provide a copy on the PO's financial statement signed by PO president to DFMWR FM. Financial statements must indicate that the PO is self-sustaining.

(4) Organizations with gross annual revenue of \$1,000 or more require an audit every two years or on change of treasurer. Copies provided to DFMWR FM.

(a) POs using single-entry accounting with income only from contributions, dues, and assessments, may conduct audits by either a PO member who holds no office and is at least 18 years of age or by a qualified auditor. Qualified auditor is a Certified Public Accountant licensed by the State of South Carolina. When a PO engages in resale or other fund-raising activities, the audit is performed by either an appointed committee of three PO members who hold no office, or by a qualified auditor.

(b) POs using a double-entry accounting system, regardless of source of income over \$1,000, will be audited by a qualified auditor. Qualified auditor is a public accountant or certified public accountant licensed by the State of South Carolina.

(c) POs with financial statements audited annually by their national headquarters may submit a copy of that audit.

(d) Evidence that recommendations are being followed should accompany the audit.

e. Expiration/Revalidation. POs have approval to operate for up to two years, unless cancelled by the PO or the Installation Commander or designee. Revalidation is approved by the Installation Commander or designee.

(1) Approval expires automatically two years from the date of last approval unless revalidated.

(2) POs are required to submit revalidation requests to DFMWR FM no less than 90 days before the expiration of their approval to operate on the installation. Failure to provide a timely request may result in automatic termination of operating permission upon expiration of previous approval.

(3) Requests will include documentation of any changes in PO's activities, objectives, organization, constitution, membership, etc. Indicate specific document, article, page, and or paragraph that has been revised.

(4) Revalidation will not occur unless all the reporting requirements outlined in paragraph d. above have been met.

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f. Termination of Privileges to Operate.

(1) The Commanding General or Garrison Commander has the discretion to determine whether a PO's continued operation is compatible with the Army's interest.

(2) The Commanding General or his/her designee may withdraw approval for a PO to operate on the Army installation at any time.

(3) A PO may notify the DFMWR FM it no longer desires to operate on the installation.

(4) Notification by either party will be in writing.

(5) Termination will be automatic on the expiration date if revalidation requirements have not been met.

(6) On termination, a written agreement that any abandoned PO assets will be considered a donation to the installation is required. The installation commander has final approval over their disposition.

5. Fund-raising. Fund-raising is in accordance with post policy and regulations listed in References 1. above.

a. Fund-raising solicitations conducted by organizations composed of Civilian employees or members of the Uniformed Services among their own members for organizational support or for the benefit of specific member welfare funds are permitted without additional approvals. Fund-raising should be limited in number and scope during the official Combined Federal Campaign or Army Emergency Relief periods.

b. Occasional fund-raising in support of on-post POs and other limited fund-raising activities to assist those in need may be authorized by the Garrison Commander provided such activities are consistent with the general provisions of the regulations referenced.

c. PO fundraisers will not be conducted in the workplace. Members of the PO who are on official government duty time will not participate in fund-raising activities.

d. POs may conduct fund-raising sales with specific written approval by the Garrison Commander when sales are not in competition with AAFES or the installation DFMWR NAFIs. PO is responsible to comply with applicable South Carolina Sales and Use Tax Statutes and Federal Tax Reporting.

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e. Detailed fund-raising requests identifying the purpose for the fundraiser must be submitted to DFMWR, FM (3392 Magruder Ave, or email usarmy.jackson.93-sig-bde.mbx.jackson-fmwr@mail.mil) no less than 45 days before the proposed event for approval. Approval will be granted by the Garrison Commander or designee with a legal review without any stated objections, and with concurrence by the proposed location manager.

f. Only two requests annually will be considered.

g. No organization may use raffles or lotteries as a fund-raising method.

6. POs may include the name or abbreviation of a DoD component, organizational unit or installation in their name provided they take effective steps to ensure their status as a PO is apparent and unambiguous. The POs must have approval from the appropriate DoD component organizations whose name and or abbreviation is to be used before using the name or abbreviation.

7. Point of contact for this SOP is the Directorate of Family and Morale, Welfare and Recreation, Financial Management Branch, 751-5928 or 751-3647, email usarmy.jackson.93-sig-bde.mbx.jackson-fmwr@mail.mil.

Encl
Annex A


JOHN W. HANKINS
COL, AG
Commanding