

IMFJ-ZA

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

ANNEX A

Handbook - Private Organizations

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REQUIRED CLAUSES

In accordance with Army Regulation 210-22 and garrison policies/procedure, the following clauses must be part of the governing documents of a Private Organization (PO) sanctioned to operate on the installation:

- a. PO will adhere to AR 210-22 regulation and furnish documents that states the PO's nature, function, objectives (including planned use of funds), and activities.
- b. PO will neither propagate extremist activities nor advocate violence against others or the violent overthrow of the Government
- c. As a PO sanctioned to operate on Fort Jackson, the (name of PO) hereby agrees to comply with all environmental protection laws, rules, regulations and procedures and further agrees to reimburse the installation for any and all damages arising from the conduct of its programs/events on the installation
- d. Agreement to reimburse the Army for utility expenses, unless use is incidental (would cost more to bill and collect than it costs to provide the utility).
- e. **NON-DISCRIMINATORY** - No person shall be excluded from membership, segregated, or otherwise discriminated against within this (organization, association, chapter) on the grounds of race, color, sex, age, marital status, national origin, political affiliation, religion or handicap. In no way will the activities of the organization deprive individuals of their civil rights.
- f. **CONSENT CLAUSE** - This (organization, association, chapter) operates and exists on Fort Jackson, South Carolina with the consent of the Installation Commander. This consent is contingent on compliance with the requirements and conditions of Army Regulation 210-22 and Garrison policies/procedures, with changes and supplements and the Installation Commander or Garrison Commander when designated may revoke permission to operate at any time.
- g. **PERSONAL LIABILITY CLAUSE** - All members are required to read the governing documents upon joining the organization. Unless the PO is incorporated, all members of the PO understand that they may be personally liable if the assets of this organization are insufficient to discharge all liabilities or claims. PO will comply with all State and jurisdictional laws. Neither the installation nor the Government will have any liability for the PO's actions or debts.

- h. NON-COMPETITIVE CLAUSE - This (organization, association, chapter) is not an instrumentality of the United States Government, this (organization, association, chapter) will not compete with any non-appropriated fund instrumentality (AAFES or MWR), or any other Government functions using appropriated funds, on the installation.

- i. DISSOLUTION CLAUSE - This (organization, association, chapter) may dissolve voluntarily in accordance with governing documents and state law. If the organization is dissolved, all funds in the treasury at the time will be used to meet any outstanding debts, liabilities, or obligations. The balance of these assets will be disposed of as determined by the membership.

MEMBERSHIP

No person because of race, religion, color, creed, sex, age, disability, or national origin shall be unlawfully denied membership, unlawfully excluded from participation, or otherwise subjected to unlawful discrimination by any PO.

The existence of religious, cultural, or ethnic private organizations is not precluded when membership is not restricted or discriminatory and/or similar religious, cultural, or ethnic private organizations are approved without preference.

Approval by the installation commander or designee for the operation of certain POs that restrict membership to one sex, when one or more of subparagraphs (a) through (c) below apply. (Examples include women's/men's sport clubs, women's/men's civic associations, and boy/girl scouting organizations).

- (a) The PO's purpose is philanthropic and, by tradition, its membership has been of one sex.
- (b) The PO's purpose is to benefit one sex and its membership is composed of that sex.
- (c) The PO has a specific purpose and function that restricts membership of one sex, but also has a counterpart organization with the same purpose and function.

Special membership must be defined and authorized in the constitution, Bylaws, or articles of incorporation.

Private organization membership campaigns and recruitment practices should not involve nor give the appearance of involving compulsion, coercion, reprisal, or influence.

JER governs all membership drives.

REPORTING REQUIREMENTS

Each PO must provide the following information to the Directorate of Family and Morale, Welfare and Recreation (DFMWR) PO Coordinator:

Quarterly

1. Approved minutes of all meetings. The PO President signs the minutes. In the event of no meeting having been held a memorandum must be submitted reflecting this. Submission more than 30 days late can result in revocation of PO status.
2. Approved copies of the financial statements. Financial Statements can be prepared monthly or quarterly. The PO President signs the financial statements. Financial statements must indicate that the PO is self-sustaining.

Annually

3. A signed copy of the audit report must be submitted at a minimum every two years at with change in treasurer and within 30 days after receipt of the audit. The PO President signs this memorandum.
4. A copy of the tax status (if required) and a copy of any correspondence about the applicability of Federal, State or Local laws. A copy of the most recent IRS Form 990 (990-EZ, 990-N, 990).
5. Updated list of PO officers, as necessary, with complete addresses, private phone numbers, and private, non-DoD e-mail addresses must be submitted upon change of officers.
6. Any major changes in the private organization's activities, objectives, organization, articles of incorporation, membership, constitution and bylaws, and management functions.
7. A copy of the organization's **bonding and liability insurance**, must be submitted NLT 30 days after renewal. Not meeting this requirement within latest 30 days after the policy has been renewed will result in suspension of all PO activities until new policy is received. **Submission after 31 days or more will result in revocation of PO status.**

FUNDRAISING GUIDELINES

Guidelines concerning external fundraising procedures are as follows:

1. 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. Fundraising should be limited in number and scope during the official Combined Federal Campaign/ Army Emergency Relief periods.
2. Occasional fund-raising in support of on-post private organizations 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.
3. Private organization 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.
4. 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 Family and MWR (NAFIs). PO is responsible to comply with applicable South Carolina Sales and Use Tax Statutes and Federal Tax Reporting.
5. Detailed fundraising requests identifying the purpose for the fundraiser must be submitted to Family and MWR Financial Management (3392 Magruder Ave, or email usarmy.jackson.93-sig-bde.mbx.jackson-fmwr@mail.mil) not 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.
6. Only two requests annually will be considered.
7. No organization may use raffles or lotteries as a fund-raising method.

FUNDRAISER SUBMISSION REQUIREMENTS

Regular Fundraiser Submission packets require:

1. Signed Fundraiser Request
2. AAFES and/or DFMWR concurrence when reselling finished or unfinished products other than food for immediate consumption. Approval is signed by AAFES Manager/General Manager or by the DFMWR.
3. After Action/Financial Report must be submitted NLT 30 calendar days after event has been held

Special Event Fundraisers with high risk activities submission packets require:

1. Signed Fundraiser Request listing the Special Event and other Food Sales or other fundraising efforts held in conjunction with the main event.
2. Risk Management Assessment Worksheet – reviewed by Safety and approved by Garrison Commander must be completed prior to the start of advertising of an event.
3. Detailed MED EVAC PLAN: Including Letter of Agreement MEDCOM, detailing amount of personnel for support and Letter of Agreement, listing exact amount of Emergency Vehicles and their type which will be supplied for support of the event
4. Waiver of Liability Form, including printed name and signature, for all personnel participating in the Event (personnel working and Community participants)

Contracting with F&MWR for fundraising opportunities:

Certain Family and MWR Installation Wide Events allow for fundraising opportunities through a NAF contract. Please contact the Private Organizations program manager, for more information.

LOGISTICAL SUPPORT, SERVICES AND SPACE REQUIREMENTS

Logistical support and services may be provided in accordance with applicable regulations and at the discretion of the Garrison Commander.

COORDINATION POs will not coordinate with the Fort Jackson Public Affairs Office before directly coordinating with Garrison elements for support. POs may not accept support from a Garrison element unless reviewed by Office of Staff Judge Advocate and approved in advance by the Garrison Commander.

TEMPORARY SPACE AND FACILITIES: PO's should request 60 calendar days in advance the use of space or facilities by submitting a request to the Directorate of Plans, Training, Mobilization and Security (DPTMS). Personnel and/or Units requesting authorization to utilize Real Estate on Fort Jackson for demonstrations, displays, decorations and other temporary use events.

- (1) Submit written request to the Director, DPTMS NLT six weeks prior to requested Date/Time/Group (DTG) if Fort Jackson units will be affected.
- (2) Submit NLT two weeks prior if no units are affected.
- (3) All requests will include the purpose for the event.

RECURRING USE OF SPACE: Army authorities may allow private organizations to use Army real estate (including utilities and in-place equipment) under license or lease agreements, per AR 405-80 and JER, when in the best interests of the Army. Coordination is Real Property Office located in building 2562, room 103C, Installation Real Property Accountable Officer, (803) 751-7898. Sample form provided on page 52.

- (1) License. Use may be granted by means of a revocable-at-will license when private organization 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.
- (2) Lease. Use may be granted by lease when the private organization 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 (CONUS) is determined by the US Army Corps of Engineer District Engineer.

PROHIBITED ACTIONS:

USE OF GOVERNMENT RESOURCES Private Organizations will not use Army Services. This includes legal, audit, transportation, postal, printing, information management activities, clerical, financial, copying, management and procurement services.

FIDELITY BONDING AND GENERAL LIABILITY

REQUIREMENTS

The reason for this requirement is protection of the PO and its members. POs will provide proof, prior to approval or renewal, of both general liability insurance and fidelity bonding. All POs will obtain both fidelity bonding and general liability insurance, regardless of the amount of yearly income.

POs must purchase fidelity bonding from a commercial firm at their own expense. POs should bond members or employees handling significant amounts cash for the PO. The level of fidelity bonding should be equal to the normal maximum amount of cash handled, so it is sufficient to provide full protection of assets. A copy of the fidelity bonding must be submitted to the approval authority.

General Liability insurance coverage must be obtained from a commercial firm and at the expense of the PO. The coverage must be adequate for protection against public liability claims, property damage claims, or other legal actions arising from PO activities. The coverage must protect from claims against PO members acting on behalf of the PO, or the operation of any equipment, apparatus, or device under the control and responsibility of the PO. A copy of the liability insurance must be submitted to the approval authority.

Policy renewal submission after 31 days or more will result in revocation of PO status.

ACCOUNTING PROCEDURES

Private Organizations need to maintain adequate, accurate accounting records on assets, liabilities, net worth, and financial transactions. Electronic record keeping is permissible. POs must prepare a Standard Operating Procedure (SOP) describing the organization's accounting system and maintain it in a permanent file for reference and audit. On a quarterly basis, POs will send their financial statements to the approval authority. As required by AR 210-22, paragraph 3-3, POs must be audited at their own expense at least once every two years and upon change of treasurer.

HELPFUL INFORMATION

A PO should maintain a financial ledger, journal, or book of accounts and supporting documents. Computer generated forms and financial-accounting systems are authorized if the PO meets the other criteria in this appendix. These financial documents should include column headings that show income and disbursements of the PO.

The ledger should be a permanent page record book or printed record from a computer program. All financial records should be marked to identify each financial year, and will start at the beginning of the PO's fiscal year, or immediately following an audit. Once initiated, the ledger will not be altered in any manner (for example, pages will not be removed). Business transactions made by the PO will be entered in the ledger as soon as they occur.

The single-entry cash system may be used to make entries in the ledger, journal, or book of accounts. Under this system, income (cash or check) is considered earned at the time it is collected. Expenses are considered incurred at the time cash or checks are disbursed. Appropriate entries will be made in ink. Corrections need to be initialed. Periodic financial statements should be prepared from information in the financial records.

At a minimum, a welfare account and an administrative account should be considered. The welfare account should be used for charitable activities. The administrative account must be used for operational and administrative transactions of the PO.

The ledger must agree with the PO checkbook balance and reconciled bank statements at the close of each month's business (and before regular board meetings).

Supporting documents should include receipt and disbursement vouchers and other attached supporting documents.

Financial ledgers and supporting documents must be kept on file for at least four calendar years and are subject to review by the approval authority.

POs that conduct a fundraising event should have the event finances reviewed by an appointed PO member who holds no office in the PO. The review will ensure all income and expenses have been accurately documented in the After Action Report (AAR).

The PO must keep audit reports and financial records for at least four years after the audit is completed. The auditor or audit committee must send a written report of audit results to the PO President. The PO President will sign the audit and must submit it yearly to the approval authority within 30 days after receipt of the audit.

Collection sheets, canceled checks (or carbon copies of checks), vouchers, or receipts should support financial transactions involving the receipt or disbursement of funds. Invoices and other related documents also should be included in the receipt and disbursement voucher file.

A voucher should be prepared each time money is deposited in the bank or a check is issued for an expense. One series of voucher numbers should be used for disbursement vouchers and a different series for recording receipts. Accounting entries should include the voucher number. The voucher should state the date the information is posted to the ledger and must be dated and signed.

The bank deposit slip should be attached to the voucher when that entry is recorded. Similarly, an invoice or statement from the member or vendor will be attached to prove payment. Invoices or other related documents should be included in the receipt and disbursement voucher file.

Receipts should be issued for cash received. The amount will be recorded in the accounting records and the cash will be deposited in the PO bank account as soon as possible. Cash received should not be used to pay expenses before being deposited. Disbursements, other than small miscellaneous expenses, should be made using pre-numbered checks. If a Petty Cash Fund is authorized, it should be authorized in the PO Bylaws.

Each PO should prepare an annual budget in the same format as the financial statement. The actual results of each financial statement should be compared with the budget goals. Differences should be analyzed so the PO can assess its operation in comparison to its budget.

Other records needed to support the accounting of the PO books include the following:

- a. A checkbook.
- b. Canceled checks.
- c. Bank deposit slips.
- d. Approved Meeting minutes.
- e. Monthly bank reconciliation statements.
- f. Financial statements.
- g. Previous audits.
- h. Bank statements.

The treasurer should prepare and submit a treasurer's financial report to the governing body at least once a quarter. These reports should be prepared from the information in the POs ledger. This report should be discussed at PO meetings. The minutes should indicate whether the board, the members, or both, accept it. The treasurer should prepare the financial statements.

The PO should keep the original of the quarterly financial statement in a permanent file. Minutes of board meetings should show that the financial statement was reviewed, voted on, and accepted by the governing body. Meeting minutes should be included in the treasurers' records. In the event of no meeting having been held a memorandum reflecting such must be included. A signed copy of the financial statement should be given to the approval authority.

Bank statements should be reconciled each month. The reconciled statement should match the recorded balance in the ledger and the balance of the checkbook. The balance for the end of the month must match the treasurer's financial statement balance. The bank reconciliation statement may be completed on the back of the bank statement or on a separate form.

Checking accounts may be maintained with military banking facilities or a host nation bank. Voided checks should be recorded in the check register and the financial ledger, and retained in a check-retained copy file for two yearly audits. The signature space, whether signed or unsigned, should be cut away and destroyed. Fixed-asset records:

The property in possession of the PO should be controlled and reviewed periodically. The person responsible for control and review should prepare a fixed-asset (property) record according to the governing documents. Non-expendable property acquired by the PO should be maintained on a property record from the time it is acquired until disposal through sale, donation, or salvage. A separate property record should be maintained that lists the property belonging to the PO.

Instructions for preparing a fixed-asset record are as follows:

1. Name of PO.
2. Date: Enter the date prepared.
3. Date of Acquisition.
4. Description of the item.
5. Quantity: Indicate the number of items on hand.
6. Unit Price.
7. Total: Enter the total value of like items (across the columns).
8. Total Amount.
9. Printed Signature Block and Signature of Prepare: Enter the name of the person who prepared the record and have them sign over their signature block.

AUDITOR RESPONSIBILITIES

The auditor, or when authorized, the audit committee will perform the following duties:

- a. Review the Financial Standard Operating Procedure of the PO.
- b. A thorough check to ensure that all transactions are recorded and properly documented and accounts concurrently posted. This verifies the audit trail.
- c. An inventory of PO owned property.
- d. Verification that the quarterly financial statements are accurate and are issued to the approval authority as required.
- e. An accounting of all cash on hand, reconciliation of bank statements, check of accounts receivable, and reconciliation of accounts payable and other liabilities.
- f. A review of the minutes of meetings.
- g. The PO President will provide the approval authority a copy of the audit.

Private organizations using a **single entry accounting system** (a simple system of recording transactions on a cash basis. No inventories or accounts receivable or payable are kept) are audited as follows:

(1) With income only from contributions, dues, and assessments, audits may be conducted by either a PO member who holds no office and is at least 18 years of age or a qualified auditor.

(2) When a PO engages in resale or other fundraising activities, the audit is performed by either an appointed committee of three PO members who hold no office and are at least 18 years of age, or by a qualified auditor.

Private organizations using a **double-entry accounting** system will have audits done by a qualified auditor. **A qualified auditor is considered a public accountant or certified public accountant licensed by the State or other recognized licensing jurisdiction**

Private organizations with financial statements audited annually by their national headquarters may submit a copy of that audit.

PO DISSOLUTION

The rules for dissolution of a PO are defined in Articles of the PO's governing documents. The orderly dissolution of a PO needs to be considered well in advance if membership becomes very low. A requirement for dissolution is a terminal audit. The audit of POs using single entry accounting requires the audit be done by three members who are not board members. If the PO lacks that number, then the audit needs to be done by a Commercial auditor. Complete documentation of the decision to dissolve and the steps followed during the dissolution can assist if the decision to dissolve is controversial.

- a. Documenting these steps were taken is critical: A message was sent to all PO members announcing the meeting where dissolution of the PO will be discussed and voted on.
- b. Attendance at the meeting and whether the number of attendees was sufficient to constitute a quorum.
- c. Minutes indicating decisions were made on how and when the disposal of PO assets will be accomplished; how the terminal audit is done; and then that a motion to dissolve the PO was made and passed. The minutes MUST indicate the outcome of votes on these.
- d. After all steps in the dissolution are completed, the PO President needs to provide the PO Coordinator with a written agreement that any abandoned assets will be considered a donation to the installation. The installation commander has final approval over their disposition.
- e. A dated and signed statement of dissolution of the PO with the meeting minutes.
- f. A copy of the receipt(s) issued by the organization to which the residual assets were transferred.
- g. A copy of the bank statement showing the zero balance. A copy of the complete terminal audit.

APPLICATION FOR APPROVAL TO OPERATE AS A PRIVATE ORGANIZATION
INSTRUCTIONS

1. Requests for approval to operate a Private Organization in USAG Jackson must be submitted in writing. It is recommended that POs check with the PO Coordinator to ensure that the name chosen is legally acceptable and not already in use prior to obtaining bonding and liability.

2. First applications for approval must include the following:

- a) A memorandum requesting approval to operate as a PO.
- b) Two copies of the current PO governing documents or other chartering documentation, signed by the proper board members.
- c) A list of the PO's officers with their complete APO addresses, private telephone numbers, and private, non-DoD e-mail addresses.
- d) Proof of insurance and bonding.
- e) Upon approval, the PO must submit a memorandum indicating the location of PO bank account(s).

3. If the PO is an affiliated chapter of a nationally approved PO, a copy of the national Constitution, Bylaws, Charter, or Articles of Agreement must be attached to the request for approval to operate.

4. Approval to operate is granted for two years. It may be withdrawn at any time if the PO does not comply with the requirements of the current regulations, if it discriminates in membership on the basis of race, color, creed, sex, age, disability, or national origin, if it fails to comply with the Standard Operating Procedures set forth in this document, or at the Commander's discretion.

APPLICATION FOR RENEWAL

1. Requests for approval to renew a Private Organization on a US Army Garrison Fort Jackson will be submitted in writing.

2. Applications for renewal (every two years) must be sent at least 90 days prior to expiration date. Non-Compliance will result in suspension of all PO activities. The Renewal Packet will include the following:
 - a. A memorandum requesting renewal to operate as a PO.

 - b. Two copies of the current PO governing documents. If no changes have occurred, the PO must state this fact in the letter of request for renewal, if changes have been made to the PO's governing documents a memo reflecting the changes must be included. The PO must provide a signed copy of the current year's constitution and bylaws even if no changes have occurred.

 - c. A current list of the PO's officers with their complete APO addresses, private telephone numbers, and private, non-DoD e-mail addresses.

 - d. The location and types of on-post bank accounts. If the PO is part of another charter organization, it must maintain its own separate bank account; there should be no co-mingling of accounts or monies.

 - e. Proof of insurance and bonding or a statement from a parent organization indicating that its policy covers the local organization.

 - f. A summary of the PO's key activities and fundraisers sponsored during the previous year.

 - g. A summary of any major changes in the PO or its operation (activities, objectives, organization, constitution, membership, etc.).

 - h. A copy of the minutes from meetings.

 - i. A copy of audits from the last 2 years.

4. If a local PO is an affiliated chapter of a nationally approved PO, a copy of the national Constitution, Bylaws, Charter, or Articles of Agreement must be attached to the request for approval to operate or to the request for bi-annual renewal if there have been changes during the last two years. If no changes have been made, these copies need not be included with the renewal request, but a statement indicating no change has occurred.

5. Approval to operate is granted for two years. It may be withdrawn at any time if the PO does not comply with the requirements of the current regulations, if it discriminates in membership on the basis of race, color, creed, sex, age, disability, or national origin, if it fails to comply with the Standard Operating Procedures set forth in this document, or at the discretion of the Installation Commander or designee.

GLOSSARY OF TERMS

Audit

An official examination, verification, and correction of account books that shows the financial status of a PO.

Army installation

A location, facility, or activity assigned to, owned, leased, controlled, or occupied by Department of the Army.

Double entry accounting system

A system in which both elements of each transaction {debits and credits) are-

- a. Recorded separately; and
- b. Recorded during the period of occurrence.

Governing Documents

Legal document(s) which establishes legal existence or which govern its internal affairs. For example, the "Governing Documents" of an organization are its articles of incorporation, constitution and by-laws, articles of agreement.

Nonappropriated fund instrumentality

It acts in its own name to provide, or assist other DoD organizations in providing MWR and other programs for military personnel, their families, and authorized civilians. It is established and maintained individually or jointly by two or more DoD components. As a fiscal entity, it maintains custody of and control over its NAFs. It is also responsible for the exercise of reasonable care to administer, safeguard, preserve, and maintain prudently those APF resources made available to carry out its function. It contributes, with its NAFs, to the MWR programs of other authorized organizational entities, when so authorized. It is not incorporated under the laws of any State or the District of Columbia and enjoys the legal status of an instrumentality of the United States.

Nonappropriated funds

Cash and other assets received by NAFIs from sources other than Congressional appropriations. NAFs are Government funds used for the collective benefit of those who generate them. These funds are separate and apart from funds that are recorded in the books of the Treasurer of the United States.

Private organization

A self-sustaining, non-Federal entity, incorporated or unincorporated, which is operated on Army/DoD installations with the written consent of the installation commander or higher authority, by individuals acting exclusively outside the scope of any official capacity as officers, employees, or agents of the Federal Government or its instrumentalities.

Qualified Auditor

A public accountant or certified public accountant licensed by a State or other recognized licensing jurisdiction.

Single entry accounting system

A simple system of recording transactions on a cash basis. No inventories or accounts receivable or payable are kept.

SECTION A - SAMPLE DOCUMENTS

When using the Private Organization Sample documents, you will need to do the following:

- a. Change the letterhead of the sample document to the PO letterhead. Please remove the heading indicating that it is a sample letter.
- b. Change the items that are enclosed in parentheses and typed in bold italics to your PO information.
- c. If information is in bold italics with asterisks, please delete this information. It is only there for additional instruction to assist you.

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

Private Organization Letterhead

Date

MEMORANDUM FOR Commander, U.S. Army Garrison Fort Jackson, Attn: D, FMWR,
Private Organization Coordinator, 3392 Magruder Ave, Fort Jackson, SC 29206

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 U.S. Army Garrison Fort Jackson, as authorized by AR 210-22. The included required documentation is as follows:

a. Two copies of the (***name of the PO***) governing documents (encl 1). The governing documents 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 Fort Jackson policies on equal opportunity and will adhere to and enforce these policies.

3.. POC is the undersigned at (***President's information***).

3 encl

PO President's Signature
Name of the PO

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

Private Organization Letterhead

Date

MEMORANDUM FOR Commander, U.S. Army Garrison Fort Jackson, Attn: D, FMWR,
Private Organization Coordinator, 3392 Magruder Ave, Fort Jackson, SC 29207

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

1. The (***name of the PO***) requests renewal of its approval to operate as a PO in U.S. Army Garrison Fort Jackson, as authorized by AR 210-22. The included documentation is as follows:

a. Two copies of the current (***name of the PO***) articles of incorporation, constitution and by-laws (encl 1).

List if changes have been made to constitution and bylaws.

b. A list of officers of the (***name of the PO***) to include their complete addresses, telephone numbers, and private, non-DoD e-mail addresses (encl 2).

c. Proof of 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).

d. A summary of the (***name of the PO***) key activities and fundraisers sponsored during the previous year.

e. A summary of any major changes in the PO or its operation (activities, objectives, organization, constitution, etc.)

f. A copy of yearly audits from the last 2 years and corrective action reply (encl 4).

g. Copy of the Minutes of Meetings for the previous years (encl 5).

h. Signed statement from president of PO stating the percentage of its members with SOFA status (encl 6).

i. Signed statement from the president of the PO stating the location of bank account(s) and account number(s) (encl 7).

2. The (***name of the PO***) is aware of the DoD and Fort Jackson policies on equal opportunity and will adhere to and enforce these policies.

3. POC is the undersigned at (***President's information***).

7 encl

PO President's Signature
Name of the PO

Fort Jackson Real Property License Application

A Private Organization (PO) or Contractor must be authorized directly and approved through the U.S. Army Garrison, Fort Jackson, to access the installation and perform any sort of business on the installation. Once authorized, and it is determined that some sort of Army real estate is needed to support said business/organization, this form needs to be filled out and validated through the Real Property Office located in building 2562, room 103C. Your Point of Contact (POC) should you have any questions is Installation Real Property Accountable Officer, phone (803) 751-7898.

It is important to note that there is no requirement to provide any organization/contractor the use of Army property and approval is solely at the discretion of the Garrison Commander on a case by case basis. If your organization is found to be occupying Army Real Property in the future without a license, or similar real estate document, you will be required to obtain a license within 30 days or clear/return your occupied space back to the installation.

Organization:

Organization Address:

Affiliated With (Contractors Only) AAFES DECA MWR OTHER

Space Requested/Occupied:

Purpose of Space:

Frequency of Use:

POC Name and Title:

POC Address:

POC City, ST, Zip:

POC Contact No. _____ Email:

Contract No. (If applicable):

Printed name and signature of requestor validating that they have read and understood the contents of this application and that all the information provided is accurate to the best of their knowledge.

Printed Name of Requestor: _____

Signature of Requestor: _____

Date Signed: _____

SAMPLE LETTER REQUESTING SPACE AND FACILITY FOR PO MEETINGS

Private Organization Letterhead

Date

MEMORANDUM FOR Commander, U.S. Army Garrison Fort Jackson, Attn: D, FMWR,
Private Organizations Coordinator, 3392 Magruder Ave, Fort Jackson, SC 29207

SUBJECT: Request for Use of Space and Facility through:

1. Request the use of (***the name of the facility and/or specific area, building number, room number, etc***) during the period (***dates and times***). The (***the name of the facility***) will be used to conduct the (***PO name***) meetings.
2. I understand that coordination with the facility manager does not constitute approval of the PO's use of the above mentioned space and facility. Coordination assures the Garrison Commander that the facility manager can support your request. Further, I will not start advertising this meeting until I receive approval from the Garrison Commander or his designee.
3. POC is (_____) at (_____).

PO Officer's Name, Title and Signature
Name of the PO

Facility Manager's Name (Print)

Facility Manager's Signature

Date

Sample Constitution

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 Fort Jackson, 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 Private Organization and Fundraising Policy, as mandated by Fort Jackson. 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 organization's compliance with the requirements and conditions of AR 210-22 Failure to comply with cited policies will result in dissolution of the Private Organization (PO).

SECTION 3: In no event will the Department of the Army, Fort Jackson, 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 basis 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 post fundraising policy 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. Notice will include:

a. A statement of dissolution dated and signed by the PO

President. b. A copy of the complete terminal audit.

c. A copy of the receipt(s) issued by the organization to which residual assets were

transferred. d. A copy of the bank statement showing a zero balance.

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.

ARTICLE X
RATIFICATION

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

President's Signature

Secretary's Signature

Sample BYLAWS

ARTICLE I DUTIES OF OFFICERS

SECTION 1: ***Specify the duties of each officer.***

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. 5-2, 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 maintain 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(c)(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 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 from the approval authority will be posted at the fundraising site during any fundraising activity. Resale and Fundraising will not duplicate and/or compete with authorized Army or NAFI activities. All State and jurisdictional laws will be adhered to **(It is the POs responsibility to determine the applicable laws and tax reporting requirements.)**

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 general manager prior to submitting request. If pre-event ticket sales or advertising is required, the fundraiser request 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. Army employees will not use their titles, offices, or positions in connection with their personal PO participation or to officially endorse an organization or its activities.

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 documentation to the approval authority within 30 days after the event. The organization will file its copy of the written report with supporting documentation in its permanent file.

SECTION 5: Organizations are required to submit an after-action report (AAR) to the approval authority within 30 days after the event. A committee of three organization members, who hold no office and are present at the event, will prepare the AAR. The AAR will include a summary of the event (i.e., planning, execution, problems,

suggestions, and final distribution of funds).

SECTION 6: The organization will specify risk management procedures when planning and carrying out activities for their organization.

SECTION 7: Request for fundraising events will include a risk management assessment to ensure the safety of the participants.

ARTICLE XIII EMPLOYEES

SECTION 1: ***Include this article only if the organization employs individuals for the operation and administration of the organization. Specify their positions and their duties.***

SECTION 2: ***Specify policy and procedures applicable to employees must be explained (i.e., positions, hiring and termination, pay rates, cash awards, etc.).***

SECTION 3: ***A disclaimer that the organization is not a U.S. employer within the meaning of the United States Employment Tax Laws.***

ARTICLE XIV AFFILIATED CHAPTERS

SECTION 1: ***State whether the organization is an affiliated chapter of a PO whose national Constitution and Bylaws have been reviewed by DA.***

SECTION 2: ***If the organization is an affiliated chapter of a PO whose national Constitution and Bylaws have been reviewed by DA and are found to meet all requirements, a copy of the national Constitution, Bylaws, charter, or articles of agreement shall be attached to the request for approval to operate or request for bi-annual renewal.***

SECTION 3: ***If the organization is an affiliated chapter of a PO whose bylaws have been reviewed and approved by DA, the organization must submit a letter containing a statement of the chapter's standing with national headquarters, intended scope and substance of chapter's activities and a statement that the standard chapter bylaws prescribed by the national headquarters have been adopted without change. If any changes have been made, the changes must be reviewed and approved by the approval authority.***

ARTICLE XV
RESCISSION

SECTION 1: The Constitution and Bylaws shall be effective immediately after approval by the organization and upon subsequent written approval by the approval authority.

SECTION 2: Upon approval of the Constitution and the Bylaws, all previously published Constitutions and Bylaws will be rescinded.

ARTICLE XVI
RESTRICTIONS

SECTION 1: There is no official relationship between the organization's activities, official duties, and responsibilities of DoD personnel who are organization members or participants.

SECTION 2: The organization's Constitution and Bylaws must authorize all functions and expenditures. DoD personnel acting in an official capacity will not influence these choices.

SECTION 3: This organization was not created, operated, or administered by DoD personnel acting in an official capacity or on behalf of an official purpose to evade restrictions on expenditures of appropriated and/or non-appropriated funds.

SECTION 4: Except as authorized, this organization will not use for any improper purpose or in a manner that implies endorsement by any federal entity, or include in its title, logo, letterhead, name, seal, or acronym "DoD" or the name, abbreviation or seal of any military department, service or other federal entity. No member or participant in the organization's activities will use their military or DoD title, logo, letterhead, name, seal or acronym in any manner in connection with the PO's activities.

SECTION 5: ***Additional regulations referred to in the organization's Constitution or Bylaws must be attached to the request for approval to operate or the request for bi-annual renewal with the relevant portions highlighted. List any such regulations here.***

ARTICLE XVII
RATIFICATION

The Bylaws have been approved by a majority vote on (date).

President's Signature
Signature

Secretary's

SAMPLE OF MEETING MINUTES

Private Organization Letterhead

1. State that the meeting was called to order. State what kind of meeting is being held (regular, special, etc.). State the date, time, and location of the meeting.
2. List the members present and whether or not there was a quorum.
3. State that the minutes of the previous meeting were read and approved. Indicate the date of the last meeting.
4. State that the treasurer reports were discussed and whether or not the members and board approved or disapproved the reports.
5. State any old business using a separate paragraph of each subject discussed. State all motions made. Include the wording of each motion and state whether the motion was approved, failed, or tabled for action at a later time. Include any amendments.
6. State any new business using a separate paragraph of each subject discussed. State all motions made. Include the wording of each motion and state whether the motion was approved, failed, or tabled for action at a later time. Include any amendments.
7. State the date, time, and place of the next meeting.
8. State the time of adjournment.
9. POC is (_____) at (_____).

PO President's Signature
Name of the
PO

SAMPLE FINANCIAL

STANDARD OPERATING PROCEDURE (SOP)

NAME OF THE PRIVATE ORGANIZATION

1. PURPOSE: To define basic accounting principles and requirements of the PO.

2. REFERENCES: AR 210-22.

3. GENERAL: Adequate accounting records should be maintained on assets, liabilities, net worth, and financial transactions of the organization.

a. The PO maintains its financial records using a *single/double entry*

accounting system. b. Basic Accounting Record: The treasurer maintains the following records:

(1) A checking account at a banking facility. (2) Pre-numbered checkbook.

(3) Monthly reconciled bank statements and cancelled checks. (4) Pre-numbered receipt booklet for all cash receipts.

(5) Invoices and receipts for all cash payments.

(6) A book, journal, or electronic document reflecting the cash receipts and cash disbursements. A ledger will be a permanent paged record book.

(7) Audit reports.

(8) Financial Statements.

(9) Financial Standard Operating Procedure (SOP).

c. Cash Receipts: All cash receipts are recorded in the book and a pre-numbered

receipt should be issued for all cash or checks received. The original is given to the member/customer and a copy of the receipt remains with the booklet. Cash received is deposited in the bank.

d. Cash Disbursement: Every disbursement needs to be supported by invoices/receipts and recorded in the book. Disbursements other than small miscellaneous expenses are made by pre-numbered checks. Checks will be signed by the Treasurer and co-signed by the President or Vice-President. A petty cash fund may be established for small miscellaneous expenses if authorized in the bylaws or constitution. Under no circumstances should cash received be used to pay expenses before being deposited.

4. Audits:

a. An auditor qualified pursuant to AR 210-22, or, when authorized, an audit committee must audit an organization's accounting records annually or upon change of treasurer.

b. The organization will retain audit reports and financial records for four years.

c. The PO President will furnish the approval authority a corrective action reply within 30 days after receipt of the audit.

5. POC is the undersigned at (***President's information***).

PO President's Signature
Name of the
PO

(NAME OF PO) QUARTERLY FINANCIAL STATEMENT COVER SHEET (MM/YY–MM/YY)

INCOME:

Dues and Raffles	\$432.00
Pasta	\$325.00
MS Walk	\$2,419.43
Community Bunko	\$176.00
4th of July Food Booth	\$4,404.38
Voided Check No. 460	\$50.00
Dividends	\$40.68
TOTAL	\$7,847.49

EXPENSES:

Soldiers Theater	\$210.00
Supplies	\$76.50
Donations	\$1,675.00
4 th of July Food Booth	\$409.38
Community Bunko	\$56.51
MS Walk	\$406.66
Pasta	\$165.00
Petty Cash	\$50.00
TOTAL	\$3,049.05

DATE	CHECKS + DEPOSITS	DEBITS	CREDITS	BALANCE
31-Dec	End of year balance			0
<u>JAN</u>				
02-Jan	Dues and Raffles			432.00
05-Jan	Soldiers Theater	210.00		222.00
26-Jan	Pasta Supplies	165.00		57.00
29-Jan	Pasta Sale		325.00	382.00
<u>FEB</u>				
15-Feb	Supplies	76.50		305.50
<u>APR</u>				
19-Apr	Bunko Supplies	56.51		248.99
28-Apr	Bunko		176.00	424.99
<u>MAY</u>				
02-May	MS Walk Supplies	406.66		18.33
28-May	MS Walk		2419.43	2437.76
30-May	Donations	1675.00		762.76
<u>JUL</u>				
03-JUL	4 th of July Food Booth	409.38		353.38
07-JUL	4 th of July Food Booth		4404.38	4757.76
<u>AUG</u>				
11-Aug	Void Check No. 460		50.00	4807.76
<u>SEP</u>				
09-Sep	Dividends		40.68	4848.44
21-Sep	Petty Cash	50.00		4798.44

SAMPLE AUDIT COVER LETTER

DATE

SUBJECT: Audit Report for (*Name of the*

PO) (*President's Name*),
(*Name of the PO*)

CMR _____ BOX _____

APO AE _____

TYPE OF AUDIT: Annual, Change of Treasurer, or
Terminal

OPINION STATEMENT: The financial transactions of (*the name of the PO*) were examined for the period (*date to date*). The examination included verifications to determine if: all reconciled cash is on hand and in the bank, receivables and property inventory were accurate; operations, accounting, internal controls, required records and financial reports followed the procedure and guidelines contained in the Private Organizations Policies and Procedural Handbook. All records and reports were accurate/were not accurate (** *select one* **) and supported/not supported (** *select one* **) by valid documentation. In my opinion, subject to the comments and recommendations herein the attached financial statement fairly presents/does not present (** *select one* **) the financial position of the fund on specific date the accounting records and financial reports conform/do not conform (** *select one* **) with the guidelines in the U.S. Army Garrison Fort Jackson Private Organizations Policies and Procedural Handbook.

COMMENTS AND
RECOMMENDATIONS:

Auditor's Name and
Signature

(If audit is conducted by a committee of three, please ensure that all three names and signatures appear on this**)**