

FRG Treasurer Training

ENGAGING, EMPOWERING, CONNECTING



Objectives

- Understand the FRG and Informal Fund Custodian Missions
- Familiarize Informal Fund Custodians with regulatory guidance
- Define Informal Fund Custodian Roles and Responsibilities
- Review the authorized use of FRG Informal Funds
- Identify Resources for Informal Fund Custodian Smart Books
- Understand practical application and use of FRG Informal Fund

FRG Bank Account

- Apply for an Employee Identification Number (EIN)
- Open a non-interest bearing checking account.
- Account that requires more than one signature.
- Order checks with the FRG unit name



FRG Mission

The FRG mission is to—

- Act as an extension of the unit in providing official, accurate command information.
- Provide mutual support between the command and the FRG membership.
- Advocate more efficient use of available community resources.
- Help Families solve problems at the lowest level.

AR 608-1, Appendix J



Informal Fund Custodian Mission

On behalf of the Commander –

Responsible for informal fund custody, accounting
and documentation.



FRG Informal Funds Regulatory Guidance

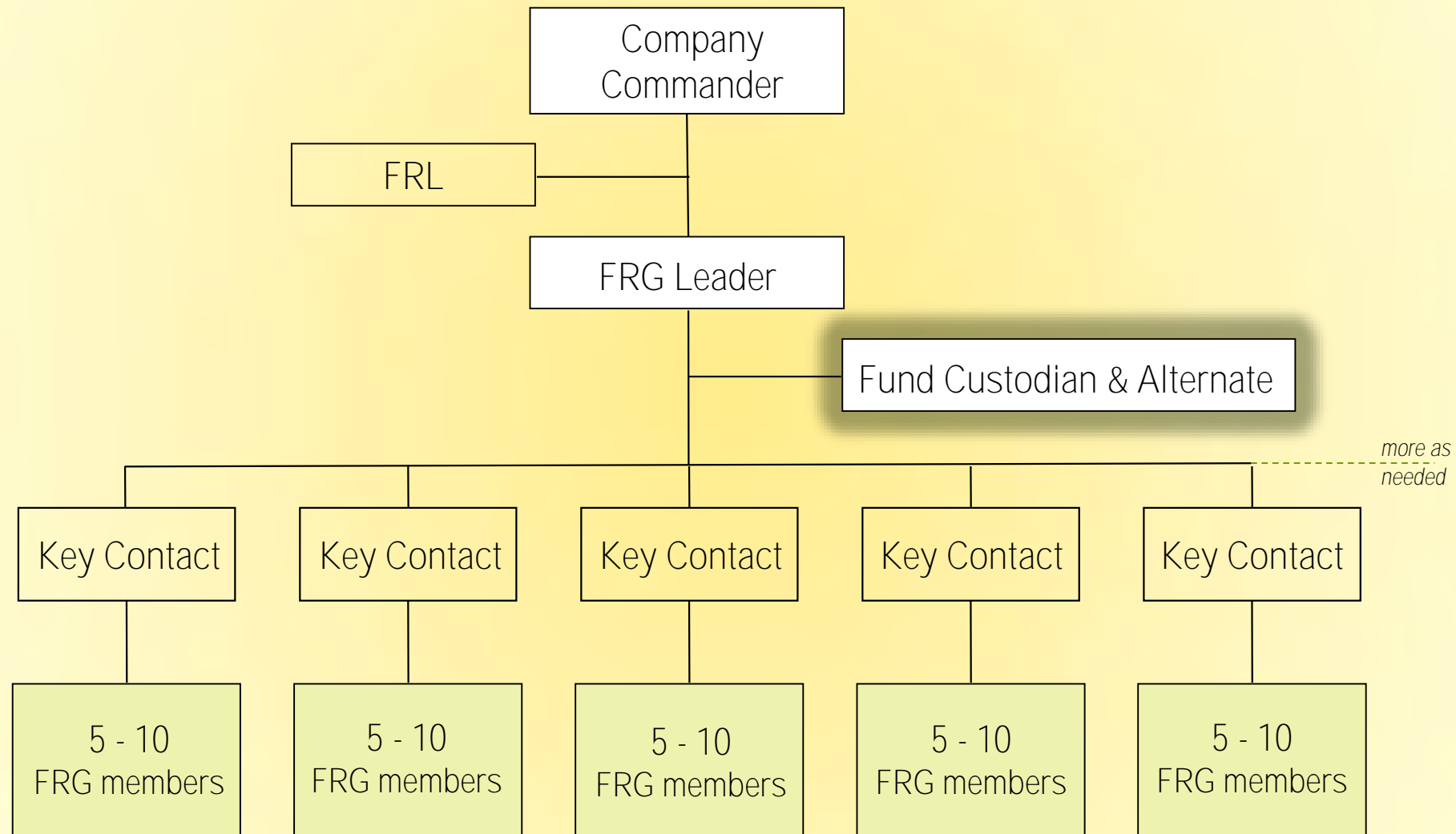
AR 608-1 (Army Community Service) 13 March 2013

- Appendix J – FRG Operations
 - Section 2e – FRG roles and functions
 - Section 7 – FRG informal funds
 - Section 8 – FRG external fundraising
 - Section 9 – Unsolicited donations to the active component
 - Section 10 – Unsolicited donations to reserve components

AR 600-20 (Army Command Policy) 6 November 2014

- Appendix J – FRG Operations
 - DOD 5500.7-R (Standards of Conduct)**

Where do Fund Custodians fit?



Roles & Responsibilities

Command

Authorize opening the account (...open the account upon assumption of command and close when relinquishing command....audit at open and close)

Appoint, in writing a fund Custodian AND Alternate and authorize these volunteers as signatories on account

Provide written job descriptions

Approve a Standard Operating Procedure (SOP) for both the APF and the FRG Informal Fund

Consult with SJA or ethics counselor

Review and approve all Authorized Spending Plans for FRG operations

Provide written approval for all FRG fundraising

Review reimbursement procedures for volunteer expenses (statutory volunteers only)

Review monthly FRG Informal Funds Report (Company level); review annual FRG Informal Funds report (BDE/BN level)

May accept an unsolicited gift or donation of money or tangible personal property of value of \$1,000 or less (after consultation with ethics counselors)

Roles & Responsibilities

FRG Leader

Work with Commander to identify resources needed in support of FRG operations

Ensure appointment letters are in place

Supervise Fund Custodian AND Alternate

Ensure the FRG Informal Fund SOP is written and approved, signs approved FRG Informal Fund SOP

Work with Commander and Fund Custodian to establish Authorized Spending Plans for FRG Operations

Get command approval for FRG fundraising events

Ensure monthly and annual reports are submitted

Ensure Fund Custodian AND Alternate register and track hours in Volunteer Management Information System (VMIS)

Roles & Responsibilities

Fund Custodian

Assist command with establishing (non-interest bearing) bank account and obtain access to account

Write and sign checks for Commander-approved events; reimburses pre-approved purchases

Maintain all documentation (Authorized Spending Plan, Ledgers, Checks, Receipts, etc.)

Provide monthly Informal Fund Report to Commander (company level) for review, and as requested

*Must include income, expenses, and ending balance

Prepare annual Informal Fund Report for BDE/BN review

Ensure the FRG informal Fund SOP is written and approved, signs approved FRG Informal Fund SOP

***Fund Custodian MUST NOT be unit commander, a deployable Soldier, or the FRG Leader**

Register in the Volunteer Management Information System (VMIS), apply for volunteer position, and track volunteer hours

Informal Fund Usage

Authorized Use

- Only one informal fund per unit
- Used for specific purposes stated in FRG Informal Fund SOP
- Must benefit entire FRG membership

Unauthorized Use

Unit Ball

Traditional Military Gifts

Mixing funds (APF, NAF, Unit Funds)

Coffee Groups



Other Types of Funds

■ Appropriated Funds (APF):

- Come from the Commander. Its part of the unit budget. These have to be requested by the FRG leader.
- APF Funds can be used by the FRG for postage purposes of FRG Newsletters as long as the newsletter contains only 20% unofficial information can be paid for by APF funds
- Can be used for supplies, equipment, postage, Official Newsletter.



Informal Funds

- **May NOT be used for:**
 - Items or services paid with APF funds
 - Purchase of traditional military gifts
 - Unit Ball
- (AR 608-1 Appendix J7 a-2)
- **Only one Informal fund per Company/Troop/Battery**
- **FRG Informal funds may NOT be mixed with other funds or deposited into an interest bearing bank account.**



Fundraising

- Fundraising must be command approved
- Fundraising is a three step process-
Command, FRG Members and Garrison Commander
- Fundraising on the installation only
 - FRGs may NOT conduct external fundraising or solicit gifts or donations

Annual income cap of \$10,000



Need to Know

- No Off-post fundraising
 - AR 608-1 Appendix J-8
- No Gaming in the State of Alaska without a gaming license.
- No ongoing sales of items without first obtaining a non-objection from AAFES and Garrison Approval.
- If you are going to have cooked food (i.e. Chili, hot dogs, etc.) Someone needs to have a food handlers card at all times
- Soldiers can ONLY participate while off duty & in civilian clothes.

NO SOLICITATION



Ideas for Fundraising

- Bake sales
- Sales of prepared food (hotdogs, chili, baked potatoes with all the trimmings)
- Cookbooks
- Car Washes
- Fun Runs
- Dog washing Service
- Run concession booths during post events
- Halloween fun house
- Face Painting
- Pie in the face
- Adopt the Military Courtesy Lounge for a month.



Unsolicited Donations

- **Acceptance of unsolicited gifts or donations valued at \$1,000 or less**
 - Unit commanders may accept after seeking guidance from the Ethics Counselor
- **Garrison commanders may accept unsolicited donations intended for FRG support, over the allotted \$1,000 to the company following the acceptance authority limits listed in AR 215-1**
 - Monies will be deposited in a Supplemental Mission Activity and shared with all FRGs supported by the Garrison



Authorized Spend Plans & Ledgers

- **Annual Spend Plan**

- Should include proposed expenses and income for the Calendar Year
- Voted on by FRG Membership
- Signed by Commander, FRG Leader and Informal Fund Custodian

- **Ledgers**

Includes single line entries

Provides a running balance and includes all expenditures and deposits

All entries should have corresponding documentation (i.e.. expenditures should have receipts, deposits should have deposit slip)



Sample Spend Plans

HHC Informal Fund Proposed Budget/Spend Plan Calendar Year Ending December 31, 20XX					
INCOME:	20XX Budget	20XX Actual	EXPENSES:	20XX Budget	20XX Actual
Balance Brought Forward		\$750	Annual 4 th of July Picnic	\$1,000	
Bake Sale Fundraiser	\$250		Annual FRG Holiday Party	\$1,000	
Ornament Fundraiser	\$500		FRG Easter Egg Hunt	\$200	
Donations	\$1,000		Unofficial mail, FRG information and newsletters	\$120	
Lunch Plate Fundraiser	\$500		Refreshments and volunteer recognition at monthly FRG meetings	\$480	
			Fundraising Supplies	\$200	
TOTALS:	\$3,000			\$3,000	

Sample Records Ledger

HHC Informal Fund Account Records Ledger					
Balance Brought Forward From Previous Month:					\$750.00
Date	Check No. #	Description of Transaction (Receipt #)	Withdraw	Deposit	Ending Balance
1/14/2015	2338	Welcome Home Banners – 6 @ \$30.00 each plus \$8.25 tax	(\$188.25)		\$561.75
1/14/2015		Deposit from Lunch Plate Fundraiser conducted 1/13/2015 in company area		\$268.00	\$829.75
1/18/2015	2339	Sodas for FRG Meeting – Three cases of 12 oz. cans	(\$20.97)		\$808.78
1/22/2015		Deposit – Cash Donation from Mike's Auto Garage		\$50.00	\$858.78
		End of Month/Sheet Total:			\$858.78
Verifications:		Commander Signature: _____			
		Fund Custodian Signature: _____			

Command Review

- **Monthly Review**
 - Unit Commander (and, as requested)
- **Annual Review**
 - Colonel (O-6), or designee, in the unit's chain of command
TLN 30 Jan
- **Suggested Reviews**
 - Upon change of Commander or Fund Custodian/Alternate
- **Review Content**
 - Current balance
 - Total income to include monetary and donations
 - Itemized list of expenditures with explanation showing consistency with SOP



Final Thoughts

- The FRG is a commanders program and serves as an extension of the unit
- Participation in the FRG is voluntary; some Soldiers and Families may not want to participate in fundraising activities
- Informal Fund Accounts should be reviewed / audited at every change of Commander and/or Fund Custodian
- Never use FRG Informal Funds for anything else other than the FRG
- Don't overdraw the account
- Be aware of local fundraising policies
- Know the fundraiser request process and after action reports

Did We Meet the Objectives?

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- Understand practical application and use of FRG Informal Fund

Training Complete

Thank you

View the next slide for instructions on taking the quiz!

**If you have questions Contact the Mobilization & Deployment Program
(907) 353-4332**

ftwainwrightacs@gmail.com

**We are open Mon-Fri, 0730-1630
Closed on Federal and Training Holidays**



Instructions for Certificate

- Open a new browser window and visit: <http://quizstar.4teachers.org/indexs.jsp>
- Register for the QuizStar Site by clicking on the Student Site (yellow arrow) “Sign Up” and creating a Username and Password.
- Click 'Training', Choose option, Complete Training Slides, Open Quiz star: Click 'Search', Enter 'Fort Wainwright FRG' in "Class 1" or “Quiz 1”, click 'Keyword Search', half way down the results you will see Fort Wainwright FRG Treasurer/ Key caller training, once you ‘register’ for the class go to ‘classes’ and the page will show the required quiz link.
- Click at the top of the page that says register; click my classes, your assigned class will appear on the screen.
- Click on 1 Untaken Quizzes and on the next page; click “Take Quiz” to begin.
- You must pass with an 80% or better to receive a certificate.
- Once you pass the exam with 80%, email a screen shot of your completed quiz score to include your name to ftwainwrightacs@gmail.com in the email include your name, unit, Sponsor's rank, phone number and class title.

***Please note certificates can be picked up the Friday after the quiz is completed, unless other arrangements have been made.