

Responsible Office: Finance  
POC: CFO  
Effective Date: Revised 10/24/16

## **West Point Association of Graduates Policy Library**

### **FNE-Funding Source for 50-Year Affiliation Program**

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#### **POLICY STATEMENT**

This policy covers the funding of and proffer processing for 50-Year Class Affiliation Program Expenses.

#### **REASON FOR POLICY**

To provide guidelines for the payment of 50-Year Affiliation Program Expenses.

#### **PROCEDURES**

The 50-Year Class Affiliation Program furthers the ideals of West Point through direct interaction between alumni and cadets during cadet rites of passage; thus, the Program substantially contributes to WPAOG's mission accomplishment.

The 50-Year Affiliation Program concept entails receptions, ceremonies, and the presentation of mementos and symbolic items such as a class flag from the senior class to the cadet class; hence, the preferred funding source for this Program is class administrative funds. As alumni classes approach the window for participation in the Program, WPAOG asks that they ensure there are sufficient funds available in their class administrative accounts to fund 50-Year Affiliation Program items.

If the Class Admin account does not have sufficient funds to cover Program expenses, class officers may opt to use Class Gift funds to cover all or part of the 50-year affiliation expenses. The funds to cover the expenses will be transferred from the Class Admin and/or Class Gift accounts and deposited into a separate temporarily restricted AOG project/fund (AOGB26-01) earmarked with the Class year from which the funds were deposited. Any funds remaining in the AOG account after payment of all program expenses will be transferred back to the Class Admin and/or Class Gift fund pro-rata to maintain the appropriate restriction.

If a graduate would like to pay for the 50-year program expenditures, there are 2 options:

- 1) write a check to the Class Administrative Fund (no tax letter or deduction, no GAP taken), or
- 2) make a donation to the Class Gift fund and earmark it for the 50-Year Affiliation program. The donor will receive a tax letter and 12% GAP will be assessed on the donation to the Class Gift fund. The Class Giving department will then initiate a transfer to the AOG fund (AOGB26-01) to pay for the program expenditures using the earmarked funds. As above, any funds remaining in the AOG account after payment of all program expenses will be transferred back to the Class Gift Fund.

The only items proffered to the Academy are tangible items presented to cadets. Under the current USMA-approved program guidelines, these items include the Class Flag, Class Coins for Cow Affirmation, Branch Insignia for Branch Night, and Second Lieutenant Bars for Graduating Cadets.

#### **ENTITIES AFFECTED BY THIS POLICY**

Classes approaching their 50-Year Affiliation Program

#### **WHO SHOULD READ THIS POLICY**

All Class leaders