DEPARTMENT OF THE ARMY
U.S. ARMY INSTALLATION MANAGEMENT COMMAND-PACIFIC
HEADQUARTERS, UNITED STATES ARMY GARRISON, HAWAII
745 WRIGHT AVENUE, BLDG 107, WHEELER ARMY AIRFIELD,
SCHOFIELD BARRACKS, HAWAII 96857-5000

AMIM-HWG-ZA 10 Nov 22

MEMORANDUM FOR All Military Personnel, Department of Defense (DoD) Employees, and Authorized Non-Federal Entities within United States Army Garrison, Hawaii (USAG-HI) Installations

SUBJECT: Policy Memorandum USAG-HI-49, Non-Federal Entities (NFE) Policy to Operate on USAG-HI Installations.

1. References.

a. Department of Defense Instruction (DoDI) 1000.15, Procedures and Support for Non-Federal Entities Authorized to Operate on DoD Installations, 24 Oct 08.

b. DoDI Regulation 5500.07-R, Joint Ethics Regulation, Change 7, 17 Nov 11.

c. Army Regulation (AR) 210-22, Support for Non-Federal Entities Authorized to Operate on Department of the Army Installations, 12 May 22.

d. AR 210-7, Personal Commercial Solicitation on Army Installations, 11 May 21.

e. AR 600-29, Fund-Raising within the Department of the Army (DA), 7 Jun 10.

f. Policy Memorandum USAG-HI-18-Fundraising, Date Pending. 17 Dec 20.

g. USAG-HI, Non-Federal Entity Reference Guide, Directorate of Family, Morale, Welfare and Recreation (DFMWR), 14 Jan 20.

2. Purpose. To establish policy, procedures, and responsibilities for the operation of Non-Federal Entities (NFE) on USAG-HI Installations.

3. Applicability. This policy applies to all NFE as well as POs and Home-Based Business (HBBs) seeking approval to operate on USAG-HI Installations.

4. General.

a. NFE are considered financially and operationally self-sustaining.

b. NFE cannot conduct activities that:

(1) May discredit the Army, DoD, or the Federal government;

(2) Impose a financial obligation on the Army or Nonappropriated Fund Instrumentality (NAFI);

(3) Duplicate or compete with authorized Army or NAFI activities.

c. NFE must comply with all fire and safety regulations, environmental laws, tax codes, and other applicable statues and regulations.

d. NFE are not part of the military, so they will receive only limited Government supervision. DoD personnel are not authorized to participate in the day-to-day management for a NFE nor authorized to act as a fiduciary for a NFE. Neither Soldiers nor DA Civilian employees will be assigned to work for NFE as an official duty.

e. NFE cannot use Army services such as: legal, audit, transportation, postal, printing, information management activities, clerical, financial, copying, management and procurement services.

f. NFE cannot receive financial assistance from a NAFI in the form of contributions, repairs, services, dividends, or other donations of money or other assets.

g. NFE may be allowed to use Army real estate under license or lease agreements.

h. The Garrison Commander may revoke permission to operate on the installation at any time.

i. DoD employees cannot endorse or appear to endorse membership drives or fundraising for any non-Federal entity except as allowed by other regulations (Combined Federal Campaign (CFC), Army Emergency Relief (AER) Fund, Informal Funds, etc.).

j. NFE are not entitled to, and will not receive, Army endorsement by virtue of their contributions.

k. NFE will not include any name, abbreviation, seal, logo, insignia, or the like used by any DoD component to identify any of its programs, locations, or activities.

l. NFE will not engage in the distribution or sale of alcoholic beverages, tobacco, pharmaceuticals, or narcotics at any time.

m. NFE will not coerce or extort individuals or other organizations to provide monetary or other support by any means.

n. NFE will not be approved to operate on the installation for the sole purpose of fund-raising or for the use of facilities on-post

o. There are three types of NFE:

(1) Type I - Federally sanctioned NFE that provide a recognized service to the Department of Defense and its employees. Examples include the American Red Cross, Credit Unions, and other banking institutions.

(2) Type II - NFE that have national or state headquarters with local chapters, affiliations, or lodges and conduct activities of common interest to a voluntary membership. Examples include Boy Scouts and Girl Scouts of America.

(3) Type III - Independent NFE locally controlled by common interest groups, with no formal association with outside or parent organizations. Examples include spouse groups, HBBs, community foundations.

5. Approval Authority. NFE must have written consent to operate on the installation by the Garrison Commander (GC). The Senior Commander (SC), has designated the approval authority and management of the NFE program to the USAG-HI GC. Permission to operate on the installation is granted for a period of 1-2 years unless cancelled by either party. Approval automatically expires from initial date of approval. DFMWR is responsible for administering the NFE Program.

6. Ethical Considerations. NFE are unofficial activities; U.S. Military and Civilian personnel may not conduct NFE business on government time or use government personnel or equipment without proper authority. DoD 5500.07-R, chapter 3, section 1, prohibits use of an official position to direct the operations of, endorse, or grant preferential treatment to any NFE." U.S. Military and Civilian personnel who are Officers or Active participants in a NFE are subject to strict requirements when providing support to POs in their official capacities. DoD employees are prohibited from representing any NFE to the Government, any government body or employee.

7. Responsibilities. The USAG-HI DFMWR, is the agency responsible for exercising staff oversight, on behalf of the GC.

a. The DFMWR will:

(1) Act as the overall monitoring agency to ensure compliance with applicable regulations and directives.

(2) Initiate routing of all requests for the approval of NFE.

(3) Maintain a suspense system to ensure timely submission of all pertinent documents required from NFE.

(4) Track quarterly and annual submissions of documents through submission log forms specifically for each NFE.

(5) Set up appointments and meet individually with each NFE annually to review status of documents while also validating content to ensure organizations are operating within the confines of Army regulations and policies.

8. Application Requirements. New NFE must request and receive written permission from the GC by submitting the following requirements to the DFMWR office. The following documents are required for submission of the application packet (see checklist, Enclosure 1 and 2):

a. A written request for permission to operate, signed and dated, (see Enclosure 3).

b. Statement or documentation identifying the NFE nature, functions, objectives, planned use of funds and activities.

c. A copy of both the organization charter and Articles of Agreement (parent or national level, if applicable).

d. A copy of the Constitution and bylaws, which must be signed and dated by all current and/or proposed officers (see Enclosure 4).

e. A current listing of locally-elected officers to include their name, initials, email, address, and telephone numbers. (DoD or military contact information is prohibited.)

f. A copy of tax-exempt status, (NFE will adhere with all Federal, State, and local laws and codes).

g. Proof of adequate insurance as protection against public liability claims and property damage claims or other legal actions arising from NFE activity. Proof of fidelity bonding for members or employees handling monthly cash flow exceeding $500 equal to the normal maximum amount of cash handled. Proof of liability and fidelity bond insurance.

9. NFE must include the following statements.

a. A statement that neither the installation nor the Government will have any liability for the NFE actions or debts.

b. A statement that the GC may revoke permission to operate at any time.

c. NFE acknowledges an approval to operate expires in 2 years and may be renewed biannually upon a NFE's request, subject to the GC's approval.

d. A statement that confirms current and future NFE personnel and volunteers who have regular contact with children under 18 years of age on the Installation have undergone appropriate background checks.

e. A statement of the NFE liability, if assets are not enough to cover all NFE liabilities. The statement of liability will include a provision that all State and jurisdictional laws are met. It will address the extent of the NFE members' personal liability for debts of, or claims against, the NFE. Also includes that NFE members do not personally profit from NFE income, except through salaries and wages as NFE employee; do not receive award recognition for services rendered to NFE or community and do not receive membership in an investment club.

f. Agreement to reimburse the Army for utility expenses, unless use is incidental (i.e., would cost more to bill and collect than it costs to provide the utility).

g. A statement that the NFE will neither propagate or promote extremist activities nor advocate violence against others or the violent overthrow of the Government.

h. Statement that NFE activities will not seek to deprive individuals of their civil rights.

i. NFE must provide a statement that they will not engage in any form of partisan political activity as defined by DoDD 1344.10.

j. An explanation of membership eligibility and responsibilities for all management functions (including accountability of assets, coverage, and limitation of insurance and disposition of remaining assets on breakup of the NFE).

10. NFE Reporting. Once approval is granted, the DFMWR will monitor the NFE operation. NFE are required to report in writing any major changes in NFE activities, membership, requirements, officers, objectives, constitutions, bylaws, use of funds and management functions within 5 business days of the change. If new officers are appointed, updated bylaws must be submitted with new officers' signatures under the same 5 business day requirement. Any violations will result in a request to the GC for revocation of the NFE.

11. Revalidation. The NFE must revalidate to maintain their active status on USAG-HI. The NFE will not conduct any activities under an expired status. This also applies to any access to the installation for the purpose of conducting official business. NFE must provide the following to accommodate timely revalidation:

a. If NFE are authorized to operate for 2 years, request for renewals must be sent 90 calendar days before the expiration date of the current authorization along with year to date annual reporting documents.

b. If NFE are authorized to operate for 1-year access, request for renewals must be sent 30 calendar days before the expiration date of the current authorization along with year-to-date annual reporting documents.

c. Financial Statements. Review documents to ensure each month is covered for the year. Financial statements should be signed and dated by both president and treasurer (see Enclosure 5).

d. Audits. Organizations with gross annual revenue of $1,000 or more will be audited at least once every 2 years. On change of a NFE Treasurer, the organization will be audited at the time of the change, regardless of the time elapsed since the last audit. Organizations audited biannually by their national headquarters may submit a copy of the audit as part of annual reporting to USAG-HI, DFMWR, Business and Nonprofit Liaison (see Enclosure 6) plus the following requirements:

(1) Organizations using a double-entry accounting system will have audits conducted by a qualified auditor (a public accountant or certified public accountant licensed by a State or other recognized licensing jurisdiction). Auditor's certificate of credentials must be submitted with the audit.

(2) Organizations using a single-entry accounting system will be audited as follows:

(a) An organization member who holds no office and is at least 18 years of age or a qualified auditor will conduct the audit if the organization only receives contributions, dues, and assessments from internal members

(b) An appointed committee of three organization members who hold no office and are at least 18 years of age or are a qualified auditor will conduct the audit if the organization engages in fundraising activities.

e. Taxes. The NFE will comply with all Federal, State and local tax laws and codes. It is the PO's responsibility to contact the proper tax officials to ensure compliance. Additionally, the NFE must provide the USAG-HI, DFMWR Business and Nonprofit Liaison its tax exempt status and Employer Identification Number (EIN) within 1 year of approval to operate. In addition:

(1) Certain types of NFE (such as religious, educational, or scientific) may qualify for an exemption from Federal Income Tax. The organization has the

responsibility to report certified proof of exemption to the Business and Nonprofit Liaison.

(2) When a parent organization controls taxes for local chapters, the local NFE will provide a statement to this effect, but it must be signed by an official of the parent organization headquarters. This statement must be provided prior to any approval to operate by the NFE.

f. Revocation of NFE. A NFE may be discontinued (ceased/terminated) anytime by the membership of the organization itself. The GC may also at any time terminate the PO to operate within USAG-HI. Notification by either party will be done in writing.

g. Membership and Employment Practices. NFE will comply with applicable laws that apply to private sector employment and will not discriminate based on sex, age, religion, race, color, national origin, marital status, lawful political affiliation, labor organization membership, or disability. In their official capacity, Army employees, both Military and Civilian, will remain neutral in dealing with NFE. There will be no preferential treatment or appearance of favoritism.

h. Minute Meetings. Review monthly minute meetings to ensure each month is covered for the year. Minute meetings statements should be signed and dated by both president and secretary (see Enclosure 7).

12. Fundraising. There is no right to fundraise on USAG-HI Installations, and fundraising activities will only be authorized on an occasional basis in accordance with this policy memorandum. With the exception of AER, CFC, and OPM-approved disaster relief, authorized Units, SFRGs and NFE are the only entities that may fundraise on U.S. Army Installations within USAG-HI.

a. The Director of DFMWR is delegated authority to approve requests for fundraising and is the point of contact for all fundraising activity on USAG-HI Installations. All fundraising requests will be reviewed by the Office of the Staff Judge Advocate (OSJA).

b. NFE are authorized to engage in fundraising events on USAG-HI Installations provided they adhere to the appropriate regulations and receive approval from DFMWR.

c. Fundraising is allowed per AR 210-22 on an occasional basis. Generally, this means no more than one NFE fundraiser per calendar year. Requests that cover a continuous period of time will be seen as one event. If specific, individual, or recurring dates are cited, each date will be counted as a single fundraising event.

d. For fundraising events involving sales of prepared food, personnel participating in the fundraising event, must be trained in Food Handling Procedures. At least one person with documented food handling training must be on site handling the food items at all times. Their Food Handler's training must have occurred within the last twelve months prior to the event. Non-Compliance with this requirement, will, when found during spot checks, result in immediate shut down of the fundraiser, suspension of NFE activities and disapproval of further fundraising events until trained personnel can be provided (see Enclosure 8).

e. For additional information and procedures on fundraising, refer to Policy Memorandum USAG-HI-18, Fundraising Policy.

13. Approval Authority to Conduct Fundraisers.

a. NFE must be in "Good Standing" and in compliance with USAG-HI regulatory requirements.

b. Requests must be completed with appropriate approval signatures and submitted to DFMWR at least 30 business days before the event. If approval is denied, the organization will not conduct the fundraiser; if conducted, the organization will face revocation of their permit.

c. Complete and electronically send a fundraiser request form (see Enclosure 9) to the FMWR, Business and Nonprofit Liaison at, usarmy.wheeler.id-pacific.mbx.business-liaison@army.mil or call (808) 656-0104. The fundraising request must be coordinated with any event locations prior to submitting the request. All fundraising requests to be held at The Exchange (AAFES/PX) at Schofield Barracks or the Fort Shafter Market and Paradise Express facility must be coordinated with the Service Business Manager of Hawaii Exchanges at (808) 423-7302/ (808) 222-7216 prior to submitting a request packet to DFMWR for approval.

d. Only Units/SFRGs may hold car washes or engage in commissary bagging.

e. Submit the fundraiser After Action Report (AAR) within 10 calendar days after the event (see Enclosure 10).

14. This policy supersedes Policy Memorandum USAG-HI-49, SAB, dated 28 Dec 20 and remains in effect until superseded or rescinded in writing.

15. The point of contact for further information regarding NFE is the DFMWR, Business and Nonprofit Liaison at (808) 656-0104, or usarmy.wheeler.imcom-pacific.list.business-liaison2@army.mil.

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Date: 2022.11.10 14:31:50 -10'00'

10 Encls
as

STEVEN B. McGUNEGLE
COL, AR
Commanding

DISTRIBUTION
Electronic Media

Non-Federal Entity (NFE) CHECK LIST
2 Year Access

NFE NAME: _____

TYPE: ☐ Validation ☐ Revalidation ☐ Reporting

For NFE: Complete and submit via email and hard copy (C- J)

☐ C- REQUEST LETTER

☐ D- CHARTER, ARTICLES OF AGREEMENT, CONSTITUTION, BYLAWS
- ☐ **Parent organization or NATIONAL** documentation (if applicable)
- ☐ Nature, function, objective of organization
- ☐ Planned use of funds
- ☐ Activities
- ☐ Membership eligibility
- ☐ Responsibilities of all management functions
- ☐ Accountability of assets
- ☐ Disposition of remaining assets upon breakup
- ☐ PO's liability if assets are not enough to cover all PO liabilities

Required Statements:

☐ Indicates that neither the installation, nor the government, will have any liability for the NFE's actions or debts.

☐ NFE acknowledges the GC may revoke permission to operate at any time.

☐ NFE acknowledges an approval to operate expires in 2 years and may be renewed biannually upon a NFE's request, subject to the GC's approval.

☐ A statement that confirms current and future NFE personnel and volunteers who have regular contact with children under 18 years of age on the installation have undergone appropriate background checks.

☐ A statement of the NFE's liabilities, if assets are not enough to cover all NFE liabilities. The statement of liability will include a provision that all State and jurisdictional laws are met. Include, the extent of members' personal liability for debts of, or claims against the NFE.

☐ Agreement to reimburse the Army for utility expenses, unless use is incidental (would cost more to bill and collect than it costs to provide service).

☐ NFE will neither propagate extremist activities nor advocate violence against others or the violent overthrow of the Government.

☐ NFE activities will not seek to deprive individuals of their civil rights.

☐ NFE must provide a statement that they will not engage in any form of partisan political activity as defined by DoDD 1344.10.

Enclosure 1, Continued, 2 of 2

☐ E- MEETING MINUTES OR SUMMARIES (checklist below)

☐ F- LIST OF CURRENT OFFICERS
Non- DoD Contact address: (Name/NFE Position, email, and phone#)

☐ G- FINANCIAL STATEMENTS/AUDIT REPORT COPIES/ See Below

☐ H- STATE, LOCAL, & FEDERAL: (1-5)
☐1. FED: Determination Letter Date _____CODE _____
☐2. Federal TAX Form 990 _____
☐3. HI State: GETax Number: _____
☐4. Business Registration: _____
☐5. Charity Registration: _____(if applicable)

☐ I- INSURANCE LIABILITY/BOND: Expire_____Policy#_____Name: _____

☐ J- MOU/MOA- Lease agreement # (if applicable): _____

Meetings: (strike ~~Jan~~ indicates submitted documents/ **Bold** not on file)

_____ Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec

_____ Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec

_____ Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec

_____ Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec

Financials:

_____ Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec

_____ Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec

_____ Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec

_____ Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec

Audits: 1st year _____and 2nd Year _____

Requested: _____ Submitted: _____ NFE Completed: _____

If incomplete and still outstanding documents/ statements
NOTES:

_____

_____

Enclosure 2

NON-FEDERAL ENTITY (NFE) CHECK LIST
1 Year Access

NAME OF NFE: _____

☐ INITIAL APPROVAL (IA) ☐ REVALIDATION (RE)

NFE Requirements: Complete D- G

☐ D. REQUEST LETTER (name, date, & signature from President)
MUST INCLUDE: (a. Date(s), b. Time(s), c. Event(s), d. Locations(s), & e. Purpose)

☐ E. OPERATING DOCUMENTS: CHARTER, ARTICLES OF AGREEMENT, CONSTITUTION, BYLAWS
- ☐ Parent/ NATIONAL organization documentation (if applicable)
- ☐ Nature, function, objective of organization
- ☐ Planned use of funds
- ☐ Activities
- ☐ Membership eligibility
- ☐ Responsibilities of all management functions
- ☐ Accountability of assets
- ☐ Disposition of remaining assets upon breakup

☐ F. LIST OF CURRENT OFFICERS:
Names, addresses, phone numbers, and emails *(non-military email)*

☐ G. FEDERAL AND HAWAII STATE TAX REQUIREMENTS:
- ☐ IRS Determination Letter: Nonprofit tax exempt status, Employment Identification Number # (EIN): _____
- ☐ IRS Tax Form 990, 990-N, 990-EZ: _____
- ☐ Hawaii State Charity Registration: Applicable/ not applicable provide exemption letter: _____
- ☐ Hawaii State Business Registration BREG (DCCA) at: https://hbe.ehawaii.gov/BizEx/home.eb: _____
- ☐ Hawaii State GETax License # (Applicable/ Not Applicable- Provide Exemption Letter) at: https://hitax.hawaii.gov/

Enclosure 3

SAMPLE FORMAT FOR A REQUEST LETTER
(LETTERHEAD)
(Or Name of Non-Federal Entity (NFE))
Address/ P.O Box
Email/ Phone #

To Whom It May Concern,

This letter is to request the Garrison Commander's permission for ABC Mission to operate on United States Army Garrison, Hawaii. ABC Mission is a 501c(3) nonprofit organization whose mission is to support the Soldiers and Families by providing resiliency resources and support.

Our organization understands that neither the installation nor Government will have any liability for ABC Mission's actions or debts and that the Garrison Commander may revoke any privileges at any time. In addition, ABC Mission agrees not to propagate extremist activities; advocate violence against others; seek to overthrow the Government of the United States; or deprive individuals of their Civil Rights. ABC Mission agrees to reimburse the U.S. Army for utility expenses, unless use is incidental.

Your consideration is greatly appreciated and we look forward to hearing from you soon.

Sincerely,

Mr. Robert Smith
President

Enclosure 4

SAMPLE FORMAT FOR A CONSTITUTION

(Name of Non Federal Entity (NFE))
Address/ P.O Box
Email/ Phone #

ARTICLE I – Organization Name and Purpose *(Please see cautions in para 1-8 about use of USAG Hawaii name or symbol) (purpose: Explain why your NFE should have a relationship with USAG Hawaii, what your goals are and why these may only attained through your status as a USAG Hawaii NFE)*

ARTICLE II – General Provisions *(Include all statements required by AR 210-22 such as non-discrimination clauses and non-extremist's clauses, adhere to all government (Federal, State, and local) laws and regulations, government hold harmless clauses, etc.)*

ARTICLE III – Functions/Activities and Operating Procedures *(Clearly state your NFE nature, functions, objectives, and activities to include planned use of funds. Please also note that government personnel will not be assigned to work for NFE in their official capacity)*

ARTICLE IV – Membership *(An explanation of your NFE membership eligibility requirements – please note para 5-5 of this guide)*

ARTICLE V – Officers and Governing Body *(Attach names, with emails, addresses and phone numbers, and indicate if your NFE is sponsored by or sponsors any other NFE – if so describe the relationship) (Also indicate if your NFE requires any special status of officers, such as active duty, retired or otherwise)*

ARTICLE VI – Duties of Officers

ARTICLE VII – Elections and Voting *(Frequency, method, eligibility, etc)*

ARTICLE VIII – Standing Committees *(Identify committee roles, how those committees perform their roles within ethical boundaries practiced by USAG Hawaii and DoD)*

ARTICLE IX – Funding Sources *(Prove that your NFE is self-sustaining through dues, contributions, charges, fees or other sources. Include a statement of your NFE liability and whether assets are or are not sufficient to cover all liabilities; that all laws are followed; and a statement that addresses the extent to which NFE members' are personally liable for debts of or claims against the NFE . See para 5-3 on audits required)*

ARTICLE X – Taxes *(A statement that the NFE complies with all local, state, and federal taxes, including employee withholding; include certification of section 501 tax exemption status if applicable, signed or attested by an officer of the NFE)*

ARTICLE XI – Insurance Coverage *(The NFE must secure adequate insurance as protection against public liability, claims, property damage or other legal actions brought against the NFE, or its members or property. The NFE must provide fidelity bonding for employees who handle cash in excess of $500)*

ARTICLE XII – Meetings and Quorums *(Identify frequency and intended locations of meetings, and what constitutes a quorum)*

ARTICLE XIII – Amendments *(Include procedures for amending the constitution to include number of voting members required to approval)*

ARTICLE XIV – Dissolution *(Describe in detail the disposition of assets and equipment or supplies should the NFE be dissolved. Include the following or similar statement: "If the organization is dissolved, all funds in the treasury at the time will be used to meet outstanding debts, liabilities, or obligations. The balance of these assets will be determined by the membership as approved by a majority vote. If assets are not sufficient to cover all liabilities, the members of the organization will be personally responsible for these liabilities.")*

Signature of President
Name of President
Position Title (President)
Date Signed

Signature of Secretary
Name of Secretary
Position Title (Secretary)
Date Signed

Enclosure 5

SAMPLE FORMAT FOR A FINANCIAL REPORT

(Name of Non Federal Entity (NFE))
P.O. Box 1234
Wahiawa, HI 96857

FINANCIAL REPORT
For the Month of January 2022

Operating Funds Available as of 1 January 2022		$ 2,514.33
OPERATING FUNDS:		
Change Fund	$ 146.00	
Decorations	$ 72.00	
1st VP (Luncheons)	$ 380.38	
1st VP (Programs)	$ 2.51	
Membership	$ 72.50	
Ways & Means (Consignment)	$ 183.20	
Ways & Means	$ ...558.85	
Total Operating Income		$1,415.44
OPERATING EXPENSES:		
Child Care	$ 28.00	
Entertainment	$ 146.00	
Decorations	$ 57.23	
1st VP (Luncheons)	$ 409.47	
Historian	$ 55.94	
Membership	$ 288.32	
Newsletter	$ 61.42	
Recording Secretary	$ 25.26	
Ways & Means (Consignment)	$ 309.88	
Total Operating Expense		$ 1,381.59
Operating Funds Available as of 1 January 2022		$ 2,548.18

Submitted by: Verified by:

Signature of Treasurer
Name of Treasurer
Position Title (Treasurer)
Date Signed

Signature of Person Verifying Report (Normally the President)
Name of Person Verifying Report
Position Title (Title of Person Verifying Report)
Date Signed

Enclosure 6

SAMPLE FORMAT FOR AN AUDIT REPORT

(Name of Non Federal Entity (NFE))
Address/ P.O. Box 1234
Email/Phone

AUDIT REPORT
For the Period *(Beginning Month & Year)* thru *(Ending Month & Year)*

FUND BALANCES

	Beginning Balance	Ending Balance
Balance in Checking Account	$ 525.31	$ 498.76
Balance in Saving Account	$ 125.00	$ 125.00
Cash on Hand (change & petty cash funds, etc.)	$ 100.00	$ 100.00
Total	$ 750.31	$ 723.76

(NOTE: Beginning balances should equal ending balances on last audit)

FUND REVIEW

BEGINNING BALANCE $ 750.32

INCOME *(List income by major categories)*

Dues	$ 250.00
Contributions	$ 50.00
Meal Fees	$ 350.00
Total Income	$ 650.00

EXPENDITURES *(List expenditures by major categories)*

Supplies	$ 126.56
Donations	$ 200.00
Meals	$ 350.00
Total Expenditures	$ 676.56

ENDING BALANCE $ 723.76

AUDITOR COMMENTS:
(Make any comments or exceptions in regards to the audit of these funds and their internal controls.)

This audit was made in accordance with current regulations and includes tests of the accounting records and internal controls. In my (our) opinion, subject to the above comments and exceptions cited in this report, the fund examined reflects the results of operations in accordance with applicable directives.

Signature of Audit Committee Member	Name of Audit Committee Member	Dated Signed
Signature of Audit Committee Member	Name of Audit Committee Member	Dated Signed
Signature of Audit Committee Member	Name of Audit Committee Member	Dated Signed

Enclosure 7

SAMPLE FORMAT FOR MEETING MINUTES
Name of Non-Federal Entity (NFE)
Address/ P.O. Box 1234
Email/Phone#

1. The meeting of the (Name of NFE was called to order on (date and time).

2. The following personnel and members were present:

   a. Members Present:

3. OLD BUSINESS:

   a. The minutes of the last meeting were read and approved (or approved with the following changes).

   b. The financial report was presented and approved (or approved with the following changes).

4. NEW BUSINESS:

5. DISCUSSION

6. The meeting was adjourned at (date and time). The next meeting will be held (date and time) at (location).

Signature of Secretary
Name of Secretary
Position Title (Secretary)
(President) Date Signed

Attachment
Financial
Report

Enclosure 8

Please contact POC below for any questions or issues with TAMC Food Handlers Course. DFMWR is not the manager for the course.

Directions to register for Eliademy TAMC Food Handlers Course and to receive a certificate

1. https://easyclass.com

3. Click student: enter access code

4. Enter access code: 3W52-4F1O (type this exactly as you see it)

5. Register as a student

6. Click assignment and review the TAMC Food Handler Power Point. Once you are done reviewing the Power Point, click submit assignment and state that you completed the review of the Power Points.

7. Click Quizzes and take all three quizzes.

8. Once you completed the quizzes and assignment go to grade book and take a screen shot (use snip tool) to of your quiz grades.

10. Once you have achieved a 70% or greater ***please screen shot the score with the date exam was taken*** (use snip tool) and email it to brianna.a.walcott.mil@health.mil & priscilla.d.fuentez.mil@helathmil to receive your certificate, typical time is ***3-5 business days***.

11. If you have any questions please email SGT Renihan Morgan at morgan.l.renihan.mil@health.mil and LTC David Derrick at david.a.derrick.mil@health.mil, phone 808-433-6694.

U.S. ARMY GARRISON-HAWAII
REQUEST TO ENGAGE IN FUNDRAISING ACTIVITY

Name of Organization:_____ Date of Event: _____

Location of Event:_____ Time From:_____ To: _____

Briefly describe what is planned:

_____

<Items or Services Offered>	<Price Range or Donation>
_____	_____
_____	_____
_____	_____
_____	_____

Proceeds will go to: _____

- **Point of Contact**

	Typed Name	Phone #	Signature	Date
• **Event Location Manager**		☐ Concur	☐ Non-concur	
• **AAFES**		☐ Concur	☐ Non-concur	
• **DeCA**		☐ Concur	☐ Non-concur	
• **Fundraising Coordinator**		☐ Concur	☐ Non-concur	
• **OSJA**		☐ Concur	☐ Non-concur	
• **Director DFMWR**		☐ Concur	☐ Non-concur	
	Typed Name	Phone #	Signature	Date

After Action Report must be submitted to Business and Nonprofit Liaison within 10 days after the event date

Enclosure 9, Continued 2 of 2

COMPLETE CAUTIONARY STATEMENTS ON BACK PAGE

The Non-Federal Entity (NFE)), Soldier and Family Readiness Group (SFRGs), and Units POC, initial all cautionary statements.

By initialing and signing below I agree to comply with the following fundraising rules for fundraising that occurs on USAG-HI per Army Regulation 600-29, Fund-Raising Within the Department of the Army, 7 June 2010.

a. All Garrison approved fundraising must be restricted to USAG-HI and not take place in the Federal workplace. Unless within the Unit/SFRGs footprint.

b. NFE, Informal Funds, and SFRGs may not sell alcoholic beverages or tobacco products at any time. See AR 210-22, para. 5-1 (c)

c. The event will benefit the military community.

d. Government employees (military and civilian) can raise fund for a NFE in **their personal capacity and on personal time,** but **they may not use their official title, position, or authority to fundraise, nor may they solicit subordinates or prohibited sources.**

e. NFE, Units, and SFRGs who engage in any fundraising event without the prior written approval of the USAG-HI Commander or his designee will be suspended any may have their charter or license to operate terminated.

f. Must obtain written approval for the fundraiser from the GC of his designee and post the approval letter and food handlers certificate (if applicable) at the fundraising site. See AR 210-22, para. 15.

POC Name: _____
Signature : _____
POC Position: _____
POC Phone #: _____

COMPLETE FUND RAISING REQUEST FORM ON FRONT PAGE

Enclosure 10

SAMPLE FORMAT FOR
FUNDRAISING AFTER-ACTION REPORT (AAR)
(Name of Non-Federal Entity (NFE))
Address/ P.O. Box 1234
Email/Phone

1. AARs are due **NLT 10 days** after the event. The report must include a summary of the event (including planning, execution, problems, how proceeds were or will be spent, and suggestions for the next event).

2. Provide the following information:

Type of Fundraiser:

Date Fundraiser started:

Name/Phone Number/ and Email of Person Submitting AAR:

_____

3. Financial Summary:

Ending Deposit:*	_____
Less Start-Up Funds:	_____
Total Collected:	_____
Less Prepaid Expenses:**	_____
Less Cost of Goods Sold:***	_____
Total Revenue:	_____

****Ending Deposit*** is total money collected from all sources during fundraiser.
*****Expenses*** include rent space, advertising, etc.
******Cost of Goods Sold*** is the cost of all goods purchased for resale, both before and during fundraiser.

4. Proceeds from fundraisers conducted by a NFE must be used for charitable purposes or to defray legitimate operational expenses. Proceeds from fundraisers conducted by an IF must be spent in a manner consistent with that organization's purpose.

5. Please write a summary, sign and date by the treasurer and president below: