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BY ORDER OF THE COMMANDER, 374TH AIRLIFT WING

AIR FORCE INSTRUCTION 34-223

374TH AIRLIFT WING COMMAND

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Services

PRIVATE ORGANIZATION (PO) PROGRAM

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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This supplement implements and extends the guidance of Air Force Instruction (AFI) 34-223, *Private Organization (PO) Program*, 8 March 2007. This supplement applies to Headquarters 374th Airlift Wing (HQ 374 AW) assigned, attached, and tenant units. Refer recommended changes and questions about this publication to the Office of Primary Responsibility (OPR) using the AF Form 847, *Recommendation for Change of Publication*; route AF Form 847s from the field through the appropriate functional's chain of command. Ensure that all records created as a result of processes prescribed in this publication are maintained in accordance with (IAW) AFMAN 37-123 (will convert to AFMAN 33-363), *Management of Records*, and disposed of IAW the Air Force Records Disposition Schedule (RDS) located at <https://afrims.amc.af.mil/>.

10.2.2. (Added). POs who award academic scholarships to members of the community may not require membership in the PO as a prerequisite for eligibility for the award of the scholarship. Scholarship requirements must be submitted to 374th Mission Support Group Private Organization Office (374 MSG/SVFPO) Coordinator for processing through the 374 AW Judge Advocate (374 AW/JA) for approval prior to releasing these requirements to the public. Copies of scholarship requirements will be maintained in the PO folder.

10.2.3. (Added). POs will submit to 374 MSG/SVFPO a list of its membership not later than 1 October each year. Use the SVF cover letter format.

10.2.4. (Added). Ninety percent (90%) of a PO's membership must be active duty or retired US military personnel, members of US reserve components, US civilian employees, or dependents of the aforementioned, employed at or assigned to Yokota Air Base (AB). In addition, Japanese Nationals (JN) who are employed by the US government at Yokota AB, who have membership in the PO, count as part of the 90% membership.

10.2.4.1. (Added). A waiver to the restriction in paragraph 10.2.4. of this supplement may be granted to Type 2 (Affiliated) POs, providing the PO's parent organization restricts the number of local chapters and the PO membership consists primarily of personnel from Yokota AB.

10.2.5. (Added). PO officers who are authorized to disburse funds must be active duty, civilian employees, or dependents of the aforementioned who have Status of Forces Agreement (SOFA) status.

10.2.6. (Added). All new officers are required to meet with the PO Coordinator (374 MSG/SVFPO) for a PO briefing no later than 15 calendar days after appointment as a PO officer. It is the PO's responsibility to ensure that this briefing is scheduled and conducted.

10.6.1.1. (Added). Budgets are required to be submitted to the 374 MSG/SVFPO no later than 1 October (if the first day of the fiscal year is on a holiday or weekend, then the first duty day thereafter). POs that do not comply with this requirement will not be allowed to participate in fundraising activities until they demonstrate full compliance with the requirement.

10.6.2.1. (Added). All POs will submit quarterly financial reviews no later than the 20th calendar day of the month following the end of the quarter (or the first duty day if a holiday or weekend) using the standard SVF format. Computer generated products will be accepted as long as the standard SVF format is emulated. Reports will be completed using fiscal year quarters (Q1: October-December, Q2: January-March, Q3: April-June, and Q4: July-September). POs will also submit a fiscal year (October-September) financial review no later than the 20th of October. **Note:** Failure to submit a quarterly or annual financial report and any reports listed in Attachment 2 will result in the following:

First Warning, suspension of fund raising until file is current.
Second, suspension of fund-raising privileges for six months.
Third, suspension of fund-raising privileges for one year.
Fourth, will mean dissolution of the charter and organization closure.

10.6.2.1.1. (Added). All financial transactions made during the quarter, including the beginning balance of monies in the PO's treasury as of 1 October of each fiscal year, the income (amount and description of source), expenses (amount and detailed description of expenditures), ending balances of monies in the PO's treasury on the last day of each quarter (or last day of fiscal year), and copies of receipts for all expenditures. Copies of receipts and bank statements will be attached to each quarterly financial statement.

10.6.2.1.2. (Added). POs will submit a report on each type of account that they maintain funds for, even if no financial transactions occurred during the quarter (e.g., dollar and yen accounts for petty cash, checking, savings, etc.). This includes accounts that are maintained at a different location (e.g., Japanese bank, another military installation, stateside, etc.).

10.6.2.1.3. (Added). Minutes of meetings are required. POs will forward a copy of approved minutes to 374 MSG/SVF no later than the 20th of the month for the previous month's meetings. PO meetings are required at least once a quarter; however, if the PO meets on a more frequent basis (e.g., every two months, monthly, etc.) meeting minutes are required only at the quarterly interval. Executive board minutes are also required to be turned in. Meeting minutes must

contain the PO's name, date, time, location of the meeting, list of attendees, description of the items discussed, schedule of the next meeting, and be signed by a PO official.

10.7.1.1. (Added). In addition to the required annual audit, POs with gross annual revenues over \$250,000 must complete an audit by a certified public accountant (CPA) when the 374 MSG Commander (374 MSG/CC) determines that such an external audit is necessary. The POs select the CPA. These audits will be completed at the PO's expense.

10.7.2.1. (Added). POs with gross annual revenue between \$100,000 and \$250,000 require a financial review on an annual basis by an impartial accountant who is not a member of the PO. An internal audit should be completed at least annually or when there is a change in the treasurer's position.

10.7.3.1. (Added). For POs with gross annual revenue under \$100,000, an internal audit should be completed at least once every 2 years or when there is a change in the treasurer's position. The audit will be conducted by an individual not on the executive board who has financial experience.

10.7.3.2. (Added). External audits must be directed by 374 MSG/CC or higher. POs with gross annual revenues under \$250,000 will receive an external audit conducted by 374 MSG/SVF (Chief, Resource Management Flight) or other official appointed by 374 MSG/CC. 374 MSG/CC determines whether such an audit is necessary. These audits will be completed at no expense to the PO.

10.7.3.3. (Added). A copy of all internal and external audit reports will be submitted to 374 MSG/SVF in a timely manner after the report is completed.

10.9.1. Requests to conduct fundraising events will be submitted in writing through 374 MSG/SVF to 374 AW/JA for legal review and the approving official.

10.9.1.1. (Added). Written requests must be submitted to 374 MSG/SVF at least 30 days before the proposed event. Requests using base-wide facilities or requiring closure of roads or flight line (e.g., marathon) must be processed with additional lead-time to ensure proper coordination before the function.

10.9.1.2. (Added). The facility or activity custodian responsible for the location where the fundraiser is to be conducted must endorse the request confirming that the area is available and that the PO has been briefed on any applicable requirements. Military Public Health must endorse fundraising requests where food will be sold or prepared on site. After endorsements have been obtained, the request can be submitted to 374 MSG/SVF for final processing.

10.9.1.3. (Added). 374 MSG/SVF will prepare a fundraising permit for every approved fundraiser. POs must have all required documentation up-to-date. The permit must be displayed in a prominent location during the fundraiser. Additionally, the name of the PO must be prominently displayed for all fundraising activities.

10.9.1.4. (Added). A fundraiser cannot be publicized in any form until approval has been granted and the PO has a fundraising permit on-hand. This includes the distribution of flyers, 374 AW/CC's access channel, etc. POs that do not comply with this requirement may not be allowed to participate in fundraising activities.

10.9.1.5. (Added). Absent exceptional circumstances, requests for more than 2 fundraising events per fiscal year quarter will not be granted.

10.9.1.6. (Added). POs that participate in fundraising activities will ensure that fundraising workers do not consume alcoholic beverages while they are supporting fundraising functions.

10.9.2. Requests for fundraisers conducted during Air Force command-sponsored campaigns (Combined Federal Campaign [CFC] and Air Force Assistance Fund [AFAF]) must comply with AFI 36-3101, *Fundraising within the Air Force*. Fundraisers approved during these campaigns will be limited.

10.9.3. A Fundraiser Report must be submitted within 15 days after each event detailing gross fundraising revenues, expenses, and donations. Copies of all receipts must be attached. No future request to conduct a fundraising event will be granted unless such documentation is on file with 374 MSG/SVF.

10.9.3.1. (Added). On at least an annual basis, 374 MSG/CC will prepare a list of recommended organizations and activities which qualify as Yokota community activities or organizations for the purpose of donation. The list will be maintained by 374 MSG/SVF. To be added to the donation recipient list, a request memorandum must be submitted to 374 MSG/SVF. After a legal review, 374 MSG/CC will determine if the entity will be added to the list.

10.9.3.1.1. (Added). Contributions to organizations or activities not on the recommended recipient's list will not be considered donations to the local community, unless prior approval from 374 MSG/CC on a case by case basis.

10.9.3.1.2. (Added). A request to approve a local community donation for an organization or activity not currently on the recommended recipient's list will be made in writing to 374 MSG/SVF. 374 MSG/SVF will process the request (including obtaining a legal determination) to 374 MSG/CC for approval and notify the PO of the results.

10.9.3.1.3. (Added). Donations to Air Force Appropriated Fund or Non Appropriated Fund Instrumentalities must comply with AFI 51-601, *Gifts to the Department of the Air Force*, and AFI 34-201, *Use of Nonappropriated Funds (NAFS)*. Such donations must be accepted by 374 AW/CC.

10.9.3.1.4. (Added). PO's that wish to be placed on the donation recipient list must submit a letter justifying their support to the Yokota community. This request will include a projected budget and must be submitted to the 374 MSG/SVFPO. Upon review, the request will be forwarded to 374 AW/JA for recommendation and 374 MSG/CC for approval.

10.11.1. (Added). POs required to carry insurance coverage must have a copy of their policy on file at 374 MSG/SVF. This includes PO's that have approved insurance waivers who require insurance coverage for a specific function (insurance policy must be on file prior to the function).

10.13.1. (Added). POs that have a tax identification (ID) number must submit a copy of their ID paperwork to 374 MSG/SVF.

10.17. (Added). PO meetings should be held so as not to conflict with members' primary duty hours. Additionally, military personnel or US government employees participating in PO activities (e.g., fundraisers) must be on leave or off-duty.

11. POs that have use of facilities (e.g., outgrant, etc.) must submit a copy of their authorization to 374 MSG/SVF.

11.2. Only sanctioned POs may use the military banking facility IAW the Military Banking Contract MDA 903-87-C0007, established by the Defense Supply Service, Washington D.C., and the Military Banking system. To open a bank account, obtain an authorization letter from 374 MSG/SVF. 374 MSG/SVF can authorize one account per sanctioned PO. 374 MSG/SVF will notify the military banking facility when POs have been dissolved and are no longer eligible for a bank account.

11.3. (Added). POs may not use base distribution unless authorized in a current memo of understanding (MOU) between the PO and the Department of the Air Force. A copy of the MOU must be on file in 374 MSG/SVF. A box for incoming information from POs and one for outgoing correspondence will be maintained at 374 MSG/SVF. PO distribution folders will be checked by the PO at least once a month. Folders are available Monday-Friday, between 0800-1630 hours.

JOHN F. NEWELL, III, Colonel, USAF
Commander, 374th Airlift Wing

Attachment 2 (Added)

DEADLINES FOR DOCUMENTS

A2.1. Please note that some due dates are PO specific (based on your constitution or when originally submitted) and some due dates are set by the PO office. It is the **responsibility of the PO** to keep track of, and meet, these due dates. Although the PO office sends out reminders when possible, you should not rely on these reminders. The absence of a reminder from the PO office is not a valid reason for missing a deadline.

A2.1.1 Once every two years.

A2.1.2 Constitution (PO specific date).

A2.1.3. Financial Audit - Internal (if your PO gross annual revenue is below 100,000).

A2.2. Every year.

A2.2.1. Officer Listing (and when a change takes place).

A2.2.2. Membership Breakdown (due with the *annual* officers listing).

A2.2.3. Membership Listing (same as above).

A2.2.4. Insurance Waiver (PO specific date).

A2.2.5. Annual Review and Annual Financial Report (20 October).

A2.2.6. Budget (20 October).

A2.2.7. Financial Audit by Independent (not a PO Member) Accountant (if your PO gross annual revenue is between \$100,000 and \$250,000).

A2.2.8. Financial Audit by Independent (Not a PO Member) CPA (if your PO gross annual revenue is over \$250,000).

A2.3. Every Quarter

A2.3.1. Financial Summaries.

A2.3.2. Jan 20th (1st QTR – Oct, Nov, and December)

A2.3.3. Apr 20th (2nd QTR – January, February, and March)

A2.3.4. Jul 20th (3rd QTR – April, May, and June)

A2.3.4. Oct 20th (4th QTR – July, August, and September)

A2.4. Meeting Minutes (Or as often as PO meets.)

A2.5. Fund-Raising Request: 30 Days before event.

A2.5.1. Fund-Raiser Reports: 10 Days after event.

A2.6. Please ensure all documents being submitted have the appropriate “Original” Signatures.

Deadlines by Date (non PO specific)
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January 20th

1st quarter financial summary

1st quarter meeting minutes

April 20th

2nd quarter financial summary

2nd quarter meeting minutes

July 20th

3rd quarter financial summary

3rd quarter meeting minutes

October 20th

4th quarter financial summary

4th quarter meeting minutes

Annual Review and Annual Financial Report

Budget for the new year that began on 1 October

Internal Financial Audit every other year if required

External Financial Audit by accountant or CPA if required