

Your Letterhead

XXXX-XX-XX

DD Month YYYY

MEMORANDUM FOR USAG Rheinland-Pfalz, Director, FMWR

SUBJECT: Informal Fund Standard Operating Procedures (SOP)

1. PURPOSE: Provide procedures for managing the Informal Funds (IF).
2. SUMMARY: The IF is for the benefit of the John Doe Organization IF members only and is established exclusively for charitable purposes and to provide support to Soldiers/Sailors and family members as they adapt to Army/Navy life. It is not a business and is not being run to generate profits. It is not an instrumentality of the United States Government.
3. SCOPE: These procedures apply to the John Doe Organization IF which is comprised of Soldiers/Sailors, civilians, volunteers and family members assigned to the unit.
4. COMMANDER/REAR DETACHMENT COMMANDER AUTHORIZATIONS:
 - a. I authorize the IF to maintain one informal fund.
 - b. I have designated in writing a fund custodian (treasurer) and alternate.
 - c. I authorize the opening of one Informal funds bank account and designate the Treasurer or alternate and Informal Fund Custodian to sign checks drawn on the account.
 - d. I am not requiring the informal fund to be bonded.
 - e. All fundraising requests must be presented to me, with a complete plan on why the funds are needed, and for what purpose. In no event will fundraising be authorized if the informal fund account achieves a maximum annual balance of \$10,000.00.
5. IF LEADER:
 - a. Participate in IF Leader and orientation training as required in reference (b).

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b. Ensure IF co-leaders, treasurer, and other IF key volunteers register as salutatory volunteers, have an accurate position description, attend FRG training opportunities, and understand their roles and responsibilities.

c. Ensure this IF SOP has been approved by the Unit Commander and a majority of the IF members and signed by the IF leader, the fund custodian (treasurer), and the alternated fund custodian.

6. IF TREASURER/ALTERNATE:

a. Manage the IF, ensuring that all deposits and expenditures are accurate, timely, and comply with the policies of reference b.

b. Be personally liable for any loss or misuse of funds.

c. Establish a non-interest bearing bank account under the IF name, if not already established and approved.

d. Prepare an IF report for the unit commander at the end of each month. The report will summarize the informal fund's financial status, to include current balance, total income, and an itemized list of expenditures along with an explanation showing how the expenditures are consistent with the purpose of the IF as established in this SOP.

e. Prepare an annual IF annual report for the Unit Commander and Brigade Commander (or first O-6 in the Unit's chain of command). The annual report will summarize the IF's financial status at the end of the calendar year, to include current balance, total income, and an itemized list of all expenditures made during the year, along with an explanation showing how the expenditures were consistent with the purpose of the IF as established in this SOP. The annual report is due to the Brigade Commander no later than 31 January of each year.

7. IF USAGE:

a. The IF purpose and function are to

b. All expenditures must be consistent with the provisions listed in this SOP, Army/Navy values, and AR 608-1, Appendix J.

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c. IFs may not be deposited or mixed with appropriated funds, unit MWR funds, unit informal funds (cup and flower funds), or any individual's personal funds.

d. Estimated costs for future planned events will be earmarked within the ledger.

e. The IF must approve the SOP every January and approve its contents by a majority vote.

8. IF ACCOUNT MANAGEMENT:

a. Expenditures.

(1) The IF officers (leader, co-leader, secretary, and treasurer/alternate) must approve all expenditures of IF in advance.

(2) The treasurer will pay all expenditures with a check, when possible. The Treasurer/alternate and one other IF volunteer officer will sign all checks, (i.e., leader, co-leader, treasurer, secretary).

(3) A written receipt will be maintained for two years for all expenditures.

(4) The treasurer/alternate will list all checks and subtract them from the check register balance immediately after writing the check.

b. Deposits.

(1) The treasurer or alternate will deposit all income received within one business day of receipt.

(2) Deposit receipts will be maintained for two years.

c. Checking Account Reconciliation.

(1) The treasurer will reconcile the checking account with the bank statement within three days of receipt. A second IF volunteer officer or alternate will also reconcile and initial the bank statement.

(2) Errors identified will be resolved immediately. The Treasurer will report any errors that he/she cannot resolved to the IF Leader.

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(3) The Treasurer will prepare a financial statement monthly for each IF meeting and for the commander, or upon request, following the procedures listed in reference (a).

9. Point of contact for this SOP is Jane Doe, DSN XXX-XXXX or CIV XXXX-XXXX-XXXX, or email at jane.doe@mail.mil.

SIGNATURE BLOCK
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