

Private Organization Guide

IN COMPLIANCE WITH MCIPAC 5760.1

This booklet provides information and sample documents for organizations to become officially recognized Private Organizations (POs) on Marine Corps Installations Pacific.

2020

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About This Guide

This guide is a ready reference for general PO information and provides detailed information on MCIPAC policies concerning PO's. Department of Defense (DoD), Department of the Navy, and MCIPAC Orders apply to PO's and should be followed. Please visit <http://privateorgs.weebly.com> for additional information, sample forms, and guidance. Please direct your questions to the Private Organization Monitor at MCCS: Phone 645-2494.

This handbook outlines the rules and regulations for Private Organizations. In case of a conflict between this handbook and the regulations listed above, **the regulations apply.**

Questions concerning Private Organizations should be addressed to:

Marine Corps Community Services (MCCS)

ATTN: Executive Branch, Private Organization Monitor

Marine Corps Base, Camp S.D. Butler

Unit 35023 FPO AP 96378-5023

DSN 645-2494

Email: inoyam@okinawa.usmc-mccs.org

The office is located in MCCS Headquarters Building #5966 on Camp Foster, Room 308.

Questions concerning Fundraising

DSN: 645-7461

Email: SJA at: mcbsjasofa@usmc.mil,

Questions concerning Sponsorship and Advertisement:

Commercial Advertising & Sponsorship Manager

MCCS Marketing Okinawa – Camp Fuji – Camp Mujuk

DSN: 645-2245

From off-base 098-970-2245

Email: roy.forster@okinawa.usmc-mccs.org

Questions concerning field reservation and approval:

Athletics, Semper Fit, MCCS Okinawa

DSN: Camp Foster 645-3741 or 4783 / Kinser: 637-1869 / Futenma: 636-2676 / Courtney: 622-7297 or 9261

/ Hansen: 623-4512 / Schwab: 625-7123

Questions concerning space and locker rentals:

GF Public Works 645-7676

Typhoon motors 645-7169

LIAISONS FOR MCCS AND CAMP LEADERSHIP

COMMUNITY SERVICES COORDINATORS

Camps Foster/Lester/MCAS Futenma

POC: Ms. Anna Borum

DSN: 645-5274

E-mail: anna.borum@okinawa.usmc-mccs.org

Camp Kinser

POC: Mr. Felix Seraphin

DSN: 637-2350

E-mail: felix.seraphin@okinawa.usmc-mccs.org

Camps Courtney/McTureous

POC: Mr. Steve Moran (Interim)

DSN: 625-3685

E-mail: steve.moran@okinawa.usmc-mccs.org

Camps Hansen/Ie Shima

POC: Mr. Stephen Hatfield

DSN: 623-7794

E-mail: stephen.hatfield@okinawa.usmc-mccs.org

Camps Schwab/JWTC

POC: Mr. Steve Moran

DSN: 625-3685

E-mail: steve.moran@okinawa.usmc-mccs.org

CATC Fuji

POC: Mr. Jason Meyers

DSN: 224-8465

E-mail: jason.meyers@okinawa.usmc-mccs.org

Camp Mujuk

POC: Mr. Jeffery Forquer

DSN: 767-4531

E-mail: Jeffery.forquer@okinawa.usmc-mccs.org

Definition/Authority

- A PO is a self-sustaining non-federal entity (NFE). They are established, operated, and controlled by individuals acting outside the scope of any official capacity as officers, employees, or agents of the Federal government. NFEs include local governments and private organizations. They are not nonappropriated fund instrumentalities (NAFIS), nor are they generally entitled to the sovereign immunity and privileges given to NAFIs or Federal agencies. They operate on MCIPAC facilities and areas with the written consent of the Commander, MCIPAC, or higher military authority.
- The CG, MCIPAC has designated Marine Corps Community Services (MCCS) Executive Branch as the office that oversees the PO program. The PO Monitor is tasked with **monitoring** and **validating** all POs, ensures compliance with appropriate regulations, maintains all PO files and regularly reviews these files for compliance with the applicable policies.

**POS ARE NOT AFFILIATED WITH MCCS.
ALL POS ARE REGULATED BY MCIPAC PER THE ORDER.**

- Certain unofficial activities conducted on MCIPAC facilities and areas do not need formal authorization because of their limited scope. Examples of such activities included establishment of office coffee/soda funds and plaque funds. These funds are not Government money and do not belong to the unit or the Marine Corps. The money in an informal fund belongs to the members of the fund in their personal capacity. No one may be required to donate to an informal fund.
 - Office coffee/soda messes are authorized to be established to generate money for an informal fund. Office coffee/soda messes may sell only soda, coffee, and other non-alcoholic beverages and shall not sell food or other items.
 - If an unofficial activity's monthly income exceeds \$350 or it has more than \$1,000 on hand, in the fund, or in an account at any one time, it must become an authorized PO, discontinue operations, or take immediate action to reduce its income or savings. Units are responsible for ensuring compliance with this limitation.
 - Unofficial activities are not required to operate under a constitution or file annual financial reports. They must, however, maintain financial records to account for their income and expenses.
- All POs seeking permission to operate on MCIPAC must apply in writing. MCIPACO 5760.1 governs the operation of POs. Samples of financial statements, audits, constitutions and by-laws are available on the website, along with a listing of the current POs and their designated status (Active or Suspended). These samples provided are guides only; you may use other formats as long as the necessary information is included.

Concept of Operations

1. Non-Federal entities on MCIPAC facilities and areas shall not receive official sanction, endorsement, or other support unless such support is authorized by Federal ethics regulations or permitted by law. To prevent the appearance of improper support by the DoD, each PO must adhere to the following requirements:

- If the name, logo, or abbreviation of the DoD, a DoD component, installation, or other DoD organizational unit is used in a PO title or letterhead, the PO's status as a non-Federal entity must be apparent and unambiguous such that there is no appearance of official sanction or support by DoD.
- For a PO to use the name/title, logo, or abbreviation of the DoD or a DoD organizational unit in the PO's name, the following requirements must be met:
 - Before using the name/title, logo, or abbreviation, the PO must have written approval from the DoD or the DoD organization unit whose name or abbreviation is to be used;
 - Any use of the name/title, logo, or abbreviation of the DoD or a DoD organizational unit must not mislead members of the public to assume the PO is an organizational unit of the DoD; and
 - The PO must prominently display the following disclaimer on all print and electronic media mentioning the PO's name confirming that the PO is not a part of the DoD: "THIS IS A NON-FEDERAL ENTITY. IT IS NOT A PART OF THE DEPARTMENT OF DEFENSE OR ANY OF ITS COMPONENTS, AND IT HAS NO GOVERNMENTAL STATUS." This disclaimer must also be provided in appropriate oral communications and public announcements when the name of the PO is used.

Membership

Membership of non-DoD personnel in a PO must be less than **one-third** of the PO's membership. This limitation ensures that the PO is structured for the MCIPAC community. PO members who are DoD civilian employees or military or DoD civilian employee family members are "DoD personnel" for characterizing PO membership.

Equal Opportunity

POs shall not discriminate in membership policies or hiring practices based on age, race, religion, color, national origin, creed, gender, sexual orientation or disability. However, POs may organize around a cultural or ethnic focus provided they do not restrict their membership by age, race, religion, color, national origin, creed, gender, sexual orientation or disability.

Private Organization Employees

PO employees are not employees of the United States or of an instrumentality of the United States. Based on the nature of their operations, some POs may be required to obtain an Employee Identification Number (EIN) for tax filing and reporting. If required to obtain an EIN, a PO may submit a request to the

Internal Revenue Service (IRS); the required form and instructions can be found at the IRS website, <http://www.irs.gov>.

Each PO shall comply with applicable laws on labor standards for employees, including worker's compensation insurance. PO employees shall not participate in NAF employee benefit programs based upon their affiliation with the PO.

1. POs will be generally self-sustaining, primarily through dues, contributions, service charges, fees, special assessment of members, or conducting fund-raising events.
2. There will be no financial assistance to a PO from a NAFI in the form of contributions, repairs, services, dividends, or other donations of money or other assets.
3. POs must properly manage their budgets and operations, including cash and other assets such as property.
4. Income must not be passed on to individual members except through wages and salaries for PO employees, or as award recognition for services rendered to the PO or military community. Any income of the organization will be used primarily for offsetting expenses of operation and accomplishing the stated purpose of the organization.
5. PO cannot offer programs or services on MCIPAC facilities and areas that compete with appropriated or NAF activities (e .g., MCCS, the Army Air Force Exchange Service, and the Defense Commissary Agency), but they may, when specifically authorized, supplement those activities. POs will not engage in resale activities except through thrift shop sales of used merchandise, authorized gift shops, community theater events, or occasional sales for approved fund-raising purposes. The term "occasional" is defined as no more than two fund-raising events per calendar quarter. In no case should such sales be on a frequent or continuous basis, and in no instance will POs be permitted to engage in the sale of alcoholic beverages. The Commander, MCIPAC may authorize exceptions to the above selling restrictions provided a NAF activity cannot fulfill the particular requirement.

Establishing a Private Organization

An organization requesting MCIPAC Private Organization status must submit:

- **Request for Approval of Private Organization (see next page)**
 - **Constitution and By-Laws of the organization must include:**
 - A constitution and by-laws are written to guide an organization in its operations and activities. These documents should be clearly worded, intentionally structured, and kept up-to-date to meet the needs of the student organization.
- The constitution:
- Establishes the broad structure and fundamental principles of an organization
 - Should be straightforward and comprehensive
 - Should be difficult to amend
- The by-laws:
- Outline the rules of procedures for an organization
 - Should be consistent with the constitution
 - Tend to be easier to amend than the constitution
- **Proposed Budget**
 - The Annual Budget Forecast will include the budgeted income (retail items, dues, fund-raisers, donations, etc.) and budgeted expenses (payroll, supplies, equipment, trips, etc.) for the year, broken down into the four quarters of the reporting year. If the organization has paid staff members, it is mandatory to include a narrative statement including the number of paid employees, position, and salary (hourly and annual).

You can email or fax your documents and they will be reviewed to ensure they have all of the required elements and ensure that the constitution and by-laws have all of the necessary components. The package will be submitted to the PACO MCCS Legal Counsel to review for any legal objections. If there are any problems with the submitted documents, you will be contacted to have the items fixed. Once the package is approved, you will be contacted to make an appointment to receive an orientation and this is when you will receive your letter of authorization. The letter will state your current permit date and the reporting requirements for the year.

Please review the Financial Reporting section of this handbook and turn in your paperwork by the due dates to remain active and sanctioned aboard MCIPAC.

Bank Account:

In order to open a bank account, the Private Organization will need an EIN number. This number is obtained by going to the IRS website and using form SS-4: Application for Employer Identification Number. Organizations that apply online receive the EIN number by email within 24 hours. After obtaining your EIN number, please create a Bank Request Letter (sample found on the website under Forms.) Once complete, please email this letter to saori.ishimine.ja@usmc.mil. Ms. Ishimine will prepare an endorsement that will enable you to open a bank account in the Private Organization's name.

Receiving Mail for your Organization:

The mail for your Private Organization should be sent to the office in the MCCS HQ building:

Name of your Private Organization,
C/O MCCS Executive Branch
MCB Camp S.D. Butler
Unit 35023
FPO AP 96378-5023

PLEASE REMEMBER TO CHECK YOUR MAIL

Recommended Minimum Accounting Procedures

1. The accounting system used by the private organization should assure accomplishment of the following minimum requirements and procedures:

a. Cash receipts will be deposited in the organization's bank account, intact, as soon as possible after the date of receipt. A duplicate deposit slip, stamped by the bank, will be retained as evidence that the deposit was made.

b. Disbursements will be made by check, except when a petty, cash fund is authorized. Checks payable to 'cash' will not be drawn. All canceled checks will be retained as evidence of payment. Signature blocks of voided checks will be cut out to prevent reuse and the checks retained as part of the organization's records.

c. Bank statements will be reconciled with the book balance each month. This reconciliation will be in writing and will be certified by the custodian.

d. A petty cash fund may be established upon approval by the governing body. Disbursements from this petty cash fund will be limited to minor expenditures, not to exceed an approved amount established by the governing body per single expenditure, that recur at such intervals as to render payment by checks inadvisable. A voucher will be issued for each expenditure and it is recommended that vouchers be serialized. Each voucher will be recorded in the appropriate expense account (not a petty cash expense account.) The approved amount of petty cash fund will be changed only upon written authorization of the fund governing body. Replenishment of the fund will be made at the end of each month or more often when considered necessary.

e. All receipts and disbursements will be supported by adequate receipts, bills, invoices, and other generally accepted accounting documents. Separate document sets should be maintained for purchase requests with authorization, receiving reports, and invoices. Voucher files will be maintained for all receipts and disbursements and cross-referenced to payments or deposits. Vouchers will contain a brief description of the income received or expense incurred and will be signed by the custodian.

f. Accounting records will be maintained on a current basis and all records and related documents preserved in such a manner so as to be readily available for audit.

2. Fidelity bond coverage should be obtained for the custodian when cash assets of the organization exceed \$500. These bonds must be purchased at the expense of the organization. Position schedule or blanket bonds, governing the position and not the individual by name, may be used.

3. A record of all property owned by the organization will be maintained. This record should describe the property, the date it was purchased and the original cost. A physical inventory of organizational property at

six-month intervals is recommended. Physical inventories will be recorded in the organization's records. Inventory overages and shortages and any drops or disposition of property will have the written confirmation of the governing body. An audit of any inventory and fixed asset overages and/or shortages will be made before an adjustment to the general ledger is entered. Where a sizable quantity of property is owned, consideration will be given to the appointment of a property officer to sign and be held responsible for the property.

4. Financial statements will be prepared quarterly and submitted to the governing body for examination and approval. A copy of each financial statement will be forwarded for review to the Commanding General, MCIPAC, (AC/S, M CCS) as appropriate.

5. Audits will be performed at least annually for all organizations. However, it is advisable that additional unscheduled audits be performed during the course of the accounting period. Audit reports will be submitted by the due date to the Commanding General, MCIPAC, (AC/S, M CCS).

6. Treasurers or custodians shall be either elected or appointed by advisory bodies. The authority to withdraw funds from bank accounts, as established, shall be signed by the President or senior member of the advisory body and forwarded to the banking activity with a copy furnished to the treasurer or custodian. The appointment letter for the Treasurer or custodian will state his duties, responsibilities and authority for disbursing funds.

7. The treasurer or custodian will prepare financial statements reflecting the entire period, to consist of a balance sheet and statement of income and expenses. A copy thereof will be furnished to the Commanding General, MCIPAC, (AC/S, M CCS).

8. When a treasurer or custodian is relieved, he/she will invoice to his/her successor funds, property, accounts and records of the activity; and his/her successor will receipt for them. A combined invoice and receipt will be used, prepared in quadruplicate and all copies signed. Distribution will be as follows:

- a. Original filed with the original financial statement.
- b. Copy to President on senior member of governing body.
- c. Copy to newly assigned Treasurer or custodian.
- d. Copy to relieved Treasurer or custodian.

Logistical Support

PO must be self-sustaining, and they are not entitled to DoD support. However, limited logistical support may be provided to a PO when the support is consistent with and supportive of the military mission of the DoD unit or activity concerned. For MCIPAC, such support may be provided only when it can be offered within the capability of the Commander, MCIPAC, without detriment to the Commander's ability to fulfill the military mission and the support is permitted under the Status of Forces Agreement.

If a PO continuously uses a DoD facility or space, *a real estate license is required*, and the PO must reimburse the government for any utilities, materials and services provided in addition to any other costs. If a PO occasionally requests use of a DoD facility or real property, such logistical support may be authorized.

Each PO is responsible for furnishing or procuring its own equipment, supplies, and other materials at their own expense. DoD shall not provide consumable supplies unless such support is permitted by law. If a PO occasionally requests use of a DoD facility or equipment, such logistical support may be authorized per DoD 5500.7-R and applicable law.

Government employees must protect and conserve Government property and must not use it for other than authorized activities. Each Government employee has a duty to protect and conserve Government property and shall not use such property, or allow its use, for other than authorized purposes.

Commanders and Directors on MCIPAC facilities and areas will confer with their respective legal counsel before approving any logistical support for any PO.

Sponsorship

a. POs shall not advertise for, make referrals to, or encourage the use of any commercial business while operating on MCIPAC facilities or areas. This does not prohibit a PO from conducting a fundraiser in conjunction with a commercial business, provided the commercial business is not identified in any fundraiser advertisements.

(1) POs are not authorized to obtain commercial sponsors to operate on MCIPAC facilities and areas. Only MCCS may enter into commercial sponsorship agreements through the MCCS Commercial Sponsorship Program.

(2) Any off-base solicitation must comply with Japanese law and the Status of Armed Forces Agreement and clearly indicate that it is for a PO or an unofficial activity and not for any DOD or other Federal entity.

(3) POs shall not give off the perception that the Marine Corps would endorse or give special treatment to any fundraising donor.

(4) PO donation acceptance and gift recognition must not be done publicly. However, donation or gift recognition may be made before PO members or before those present at an event benefiting from the donation or gift.

Only MWR organizations accept commercial sponsorship unless a specific waiver to accept commercial sponsorship exists (i.e., the Army Family Team Building program and the Army Family Action Plan). Non-MWR organizations, including those authorized to operate on DoD installations, may not accept commercial sponsorship." (Ref: DoDI 1015.10, Encl. 11)

MCO P1700.27B (MCCS Policy Manual) provides as follows:

"9608. COMMERCIAL SPONSORSHIP. Commercial sponsorship is the act of providing assistance, funding, goods, equipment (including fixed assets), or services to MCCS MWR program(s) event(s) by an individual, agency, association, company or corporation, or other entity (sponsor) for a specific (limited) period of time in return for public recognition or advertising promotions. Commercial sponsorship revenues and goods are considered to be NAF. Sponsorship is either solicited or unsolicited as defined below.

Commercial sponsorship is authorized per the following: •Sponsorship shall not be solicited, or accepted outside of MCCS MWR activities. Unless a specific waiver to solicit commercial sponsorship exists, other installation service organizations (e.g. spouse clubs, YMCA), units, or unofficial activities that represent the DoD are not authorized to use commercial sponsorship to offset program or activity expenses while operating on Government property.

•Any funds, products, services, or items resulting from the commercial sponsorship program are used only within the MCCS MWR activities."

Dissolving a Private Organization

A PO will be dissolved per the provisions of its constitution and bylaws, charter, or articles of agreement. Provisions shall be included for disposition of residual assets upon dissolution, and agencies to which any residual bank balances could be forwarded if the activity is dissolved and no organizational official can be located. In the absence of this information, the Commander, MCIPAC will arbitrate application of the dormant bank balances.

Before dissolution of a PO, the incumbent official will notify the Commander, MCIPAC (Attn: AC/S, MCCS) of the dissolution and certify that all liabilities have been satisfied and the PO's residual assets have been properly accounted for and disposed.

When a PO decides to disband or shut down, it must:

- Use its funds to satisfy any outstanding debts, liabilities, or obligations. Any unpaid obligations remain the responsibility of the PO and its activity members.
- Dispose of the residual balance as decided by the membership.
- Submit a Request for Dissolution (sample available on the website)
- The organization must submit documentation from the bank, showing the account has been depleted and closed.
- MCCS will remove the PO from the PO Listing and the Website.

Maintaining a Private Organization

Reporting Periods

After a Private Organization becomes sanctioned to operate on MCIPAC facilities and areas they are required to submit certain reports according to the reporting period that was chosen in their application.

PO's have four reporting periods to choose from: (Tip: Choose a reporting period for when your elections take place. i.e., if you elect new officers' in June, then a School Year reporting period would probably best suit your PO. If you elect new officers' in December, then a Calendar Year reporting period would be suitable).

1. Calendar Year (01 January through 31 December)

- a) Quarter 1 (01 Jan - 31 Mar) - Reports due 20 April
- b) Quarter 2 (01 Apr - 30 Jun) - Reports due 20 July
- c) Quarter 3 (01 Jul - 30 Sep) - Reports due 20 October
- d) Quarter 4 (01 Oct - 31 Dec) - Reports due 20 January
- e) Audit due on 15 February

2. School Year (01 July through 30 June)

- a) Quarter 1 (01 Jul - 30 Sep) - Reports due 20 October
- b) Quarter 2 (01 Oct - 31 Dec) - Reports due 20 January
- c) Quarter 3 (01 Jan - 31 Mar) - Reports due 20 April
- d) Quarter 4 (01 Apr - 30 Jun) - Reports due 20 July
- e) Audit due on 15 August

3. Fiscal Year (01 October through 30 September)

- a) Quarter 1 (01 Oct - 31 Dec) - Reports due 20 January
- b) Quarter 2 (01 Jan - 31 Mar) - Reports due 20 April
- c) Quarter 3 (01 Apr - 30 Jun) - Reports due 20 July
- d) Quarter 4 (01 Jul - 30 Sep) - Reports due 20 October
- e) Audit due on 15 November

4. IRS Requirement (follow the reporting period mandated by the IRS, normally applies only to those PO's with tax-exempt status)

- a) Quarters will follow the given IRS reporting period
- b) Audit will cover the given IRS reporting period

Annual Reporting Requirements

1. POs with certain levels of gross annual revenue must undergo audits and financial reviews at the PO's own expense. The auditor must be a disinterested party and not a member or beneficiary of the audited PO:

a. POs with **gross annual revenues of \$50,000** must have an annual financial review conducted by a certified auditor or accountant within 45 days after the end of each reporting period, and submit audit findings to the AC/S MCCA. Each PO is responsible for obtaining the services of a certified auditor or accountant to perform the annual audit.

Annual Audit to include:

Independent Auditors Report on Compliance

Independent Auditors Report on the Private Organization

Balance Sheet /Statement of Income and Expenses

Auditor's Credentials

b. POs that have gross annual revenues of **less than \$50,000** are normally not required to conduct an independent audit or financial review. However, such POs must provide an annual financial statement to MCCA no later than 45 days following the end of their designated reporting period.

Please Note: In addition to the annual audit requirements, within 30 days after a change of treasurer, custodian, or individual accountable for the POs assets, the PO should complete an internal financial review to ensure proper accountability.

2. Annual Budget Forecast:

Each PO must develop an Annual Budget Forecast to plan and control organization income and expenses and submit it to the AC/S MCCA, at the end of the current reporting period. The Annual Budget Forecast must include the PO's budgeted income (e.g., retail sales, dues, donations) and budgeted expenses (e.g., payroll, supplies, equipment, travel) for the upcoming reporting period, separated into four monthly quarters for the reporting period. **If the PO has employees**, the Annual Budget Forecast must include a narrative statement identifying the number of PO employees, their positions, and their hourly wages or annual salaries, each listed by position.

- A budget communicates a PO's priorities and is a numerical representation of the action plan for the year.
- It expresses in dollars the PO's sources of funds (revenue), such as fundraisers, dues, grants, etc., along with the planned uses of funds for the PO (expenses), such as scholarships, donations, supplies, travel, salaries, etc.
- The budget should be flexible enough to allow the PO to take advantage of unexpected opportunities and also allow for the unanticipated fluctuations in planned resources.

3. **Revision/Update of the Constitution/Bylaws**, if you have made any changes.

Quarterly Reporting Requirements

The following items must be submitted on a quarterly basis, by the due date listed on your Reporting Calendar.

1. Meeting Minutes:

- All PO Membership meetings and Executive Board meeting minutes must be submitted (complete meeting minutes are required, please do NOT submit a summary).
- If a meeting is canceled and/or rescheduled, the canceled meeting should be mentioned in the next meeting's minutes. Minutes must be forwarded on a quarterly basis.

2. Financial Statement/Balance Sheet

- A formal record of the financial activities and position of an organization.
- A balance sheet or statement of financial position, report on the assets, liabilities, and equity at a given point in time.
- An income statement reports on a company's income, expenses, and profits over a period of time. These include sales and the various expenses incurred during the stated period.
- A statement of retained earnings reports on the changes in equity during the stated period.
- A sample Financial Statement is provided on our website.

3. Quarterly Checklist

- The quarterly checklist includes items that the primary elected officers' of the organization must review on a quarterly basis and ensure they are meeting the minimum standards.
- The quarterly checklist should be signed by the President of the PO and turned in by the due date.
- A sample quarterly checklist is provided on our website.

4. An updated POC listing

- Must be submitted if there has been any change in officers.
- Email addresses must be personal, do not use a government email address.
- Template can be found on our website.

CALENDAR YEAR: (January - December)

PRIVATE ORGANIZATION QUARTERLY & ANNUAL SUBMISSION REQUIREMENTS

A PO may remain in an active status if it submits timely reports to MCCS and remains in compliance with this Order (see page 22 for details). In addition to the below, within 30 days after a change of treasurer, custodian, or individual accountable for the POs assets, the PO should complete an internal financial review to ensure proper accountability.

ITEM	PERIOD	DUE DATE
QUARTERLY:		
1st Quarter Balance Sheet	For the period ending 31 March	20 April
1st Quarter Meeting Minutes (Board and Membership Meetings)	01 January through 31 March	20 April
1st Quarter Compliance Checklist	For the period ending 31 March	20 April
Updated POC listing	Provide current list of POC's	20 April
2nd Quarter Balance Sheet	For the period ending 30 June	20 July
2nd Quarter Meeting Minutes (Board and Membership Meetings)	01 April through 30 June	20 July
2nd Quarter Compliance Checklist	For the period ending 30 June	20 July
Updated POC listing	Provide current list of POC's	20 July
3rd Quarter Balance Sheet	For the period ending 30 September	20 October
3rd Quarter Meeting Minutes (Board and Membership Meetings)	01 July through 30 September	20 October
3rd Quarter Compliance Checklist	For the period ending 30 September	20 October
Updated POC listing	Provide current list of POC's	20 October
4th Quarter Balance Sheet	For the period ending 31 December	20 January
4th Quarter Meeting Minutes	01 October through 31 December	20 January
4th Quarter Compliance Checklist	For the period ending 31 December	20 January
Updated POC listing	Provide current list of POC's	20 January

ANNUALLY:		
POs that have gross annual revenues of less than \$50,000 must provide an annual financial statement to MCCS no later than 45 days following the end of their designated reporting period.	Annual Financial Statement	15 February
POs with gross annual revenues of \$50,000+ must have an annual financial review conducted by a certified auditor or accountant.	Annual Financial Review	15 February
Annual Budget Forecast	01 January through 31 December	15 February
Review Constitution and Bylaws and update as necessary		Annually

SCHOOL YEAR: (July – June)

PRIVATE ORGANIZATION QUARTERLY & ANNUAL SUBMISSION REQUIREMENTS

A PO may remain in an active status if it submits timely reports to MCCS and remains in compliance with this Order (see page 22 for details). In addition to the below, within 30 days after a change of treasurer, custodian, or individual accountable for the POs assets, the PO should complete an internal financial review to ensure proper accountability.

ITEM	PERIOD	DUE DATE
QUARTERLY:		
1st Quarter Balance Sheet	For the period ending 30 September	20 October
1st Quarter Meeting Minutes	01 July through 30 September	20 October
1st Quarter Compliance Checklist	For the period ending 30 September	20 October
Updated POC listing	Provide current list of POC's	20 October
2nd Quarter Balance Sheet	For the period ending 31 December	20 January
2nd Quarter Meeting Minutes	01 October through 31 December	20 January
2nd Quarter Compliance Checklist	For the period ending 31 December	20 January
Updated POC listing	Provide current list of POC's	20 January
3rd Quarter Balance Sheet	For the period ending 31 March	20 April
3rd Quarter Meeting Minutes	01 January through 31 March	20 April
3rd Quarter Compliance Checklist	For the period ending 31 March	20 April
Updated POC listing	Provide current list of POC's	20 April
4th Quarter Balance Sheet	For the period ending 30 June	20 July
4th Quarter Meeting Minutes	01 April through 30 June	20 July
4th Quarter Compliance Checklist	For the period ending 30 June	20 July
Updated POC listing	Provide current list of POC's	20 July

ANNUALLY:		
POs that have gross annual revenues of less than \$50,000 must provide an annual financial statement to MCCS no later than 45 days following the end of their designated reporting period.	Annual Financial Statement	15 August
POs with gross annual revenues of \$50,000+ must have an annual financial review conducted by a certified auditor or accountant.	Annual Financial Review	15 August
Annual Budget Forecast	01 July through 30 June	15 August
Review Constitution and Bylaws and update as necessary		Annually

FISCAL YEAR: (October – September)

PRIVATE ORGANIZATION QUARTERLY & ANNUAL SUBMISSION REQUIREMENTS

A PO may remain in an active status if it submits timely reports to MCCS and remains in compliance with this Order (see page 22 for details). In addition to the below, within 30 days after a change of treasurer, custodian, or individual accountable for the POs assets, the PO should complete an internal financial review to ensure proper accountability.

ITEM	PERIOD	DUE DATE
QUARTERLY:		
1st Quarter Balance Sheet	For the period ending 31 December	20 January
1st Quarter Meeting Minutes	01 October through 31 December	20 January
1st Quarter Compliance Checklist	For the period ending 31 December	20 January
Updated POC listing	Provide current list of POC's	20 January
2nd Quarter Balance Sheet	For the period ending 31 March	20 April
2nd Quarter Meeting Minutes	01 January through 31 March	20 April
2nd Quarter Compliance Checklist	For the period ending 31 March	20 April
Updated POC listing	Provide current list of POC's	20 April
3rd Quarter Balance Sheet	For the period ending 30 June	20 July
3rd Quarter Meeting Minutes	01 April through 30 June	20 July
3rd Quarter Compliance Checklist	For the period ending 30 June	20 July
Updated POC listing	Provide current list of POC's	20 July
4th Quarter Balance Sheet	For the period ending 30 September	20 October
4th Quarter Meeting Minutes	01 July through 30 September	20 October
4th Quarter Compliance Checklist	For the period ending 30 September	20 October
Updated POC listing	Provide current list of POC's	20 October

ANNUALLY:		
POs that have gross annual revenues of less than \$50,000 must provide an annual financial statement to MCCS no later than 45 days following the end of their designated reporting period.	Annual Financial Statement	15 November
POs with gross annual revenues of \$50,000+ must have an annual financial review conducted by a certified auditor or accountant.	Annual Financial Review	15 November
Annual Budget Forecast	01 October through 30 September	15 November
Review Constitution and Bylaws and update as necessary		Annually

Private Organization Status

A PO may remain in an active status if it submits timely reports to MCCS and remains in compliance with this Order. If a PO fails to submit timely reports or violates this Order, the Commander, MCIPAC, or Commanding Officer, MCAS Iwakuni, may place the PO in a probationary or suspended status.

Repeated offenses may be cause for permanent revocation of a PO's authorization to operate on MCIPAC facilities and areas.

Each PO shall operate in an active, probationary, suspended, or revoked status period. The MCB Camp Butler MCCS Director has the authority to place POs in active, probationary, or suspended status.

Active Status is a period in which the PO may operate on MCIPAC facilities and areas while complying with this Order and applicable laws, regulations, and policies.

Probationary Status is a period up to 30 days in which a PO may conditionally continue to operate on MCIPAC facilities and areas while correcting reporting violations or violations of this Order. Conditions of probation and remedial requirements for returning to active status may vary based upon the nature of the PO, the nature of the violations, and the required remedial action.

Suspended Status is a period up to 60 days in which a PO must cease operating on MCIPAC facilities and areas to correct reporting violations or violations of this Order. Remedial requirements for returning to active status may vary based upon the nature of the PO, the nature of the violations, and the required remedial action.

Revoked Status is a period no less than six months after the date of revocation in which a PO must cease operating on MCIPAC facilities and areas to correct repeated reporting violations or violations of this Order. Remedial requirements, if any, for any possible return to active status may vary based upon the nature of the PO, the nature of the violations, and any required remedial action.

Fundraising

Guidelines

MCIPAC Order 5760.1 governs fundraising on MCIPAC facilities and areas. Your PO will NOT be allowed to hold any fundraiser if you are not in “Active” status, with all paperwork current and approved. Each PO is allowed to hold TWO fundraisers per quarter, a total of 8 per year. These fundraisers must seek approval through SJA and the Camp Commander’s office. Bake sales and car washes will count towards your allotted fundraisers.

1. PO volunteers are not allowed to be in uniform or in an on-duty status while fund-raising.
2. Raffles, lotteries, or any gambling-type events where a prize is offered contingent upon the sale of a ticket to a customer, are not allowed to be held or sold on MCIPAC facilities and areas.
3. No door-to-door fundraising is permitted without the Camp Commander’s approval. Please submit a request with the Camp Commander before knocking on any doors or setting up collection areas anywhere on base.
4. Any items purchased from the exchange or commissary cannot be offered for resale. This does not include items sold only for immediate consumption on base, e.g., an organization selling consumable items during a bake sale. This prohibition does not apply, however, to food served guests, to limited and occasional bona fide gifts to friends or family members, or to limited and reasonable donation to charitable organizations.
5. Unless performing duties directly related to MCCS operations, or providing command approved logistical support, MCCS employees may not directly assist in fundraising activities. For instance, MCCS facilities and employees may not be used to collect funds or sell tickets for fundraisers.

Submitting a Fundraiser Request

An organization desiring to fundraise on a MCIPAC facility or area must submit a request for permission to the appropriate Camp/Station Commander via SJA no less than 3 weeks before the fundraising event describing the nature and scope of the proposed event.

a. Fundraising requests involving **prepared food sales on site** must be favorably endorsed by the United States Naval Hospital Okinawa Preventive Medicine Department. The endorsement must certify that all persons preparing food successfully completed a four-hour foodservice sanitation training course. For details, call DSN 643-3028 or E-mail: NHOkIPrevMed@med.navy.mil.

b. Fundraising requests in Okinawa involving known or unknown impacts to the environment or public safety shall be endorsed by the MCIPAC Installation Safety Office and the Environmental Affairs Branch, Facilities Engineer Division, MCIPAC. No carwash fundraisers shall be approved in locations where untreated wastewater discharges would be released or conveyed directly or indirectly into soil or surface water.

c. Fundraising requests for fundraisers held inside or in the parking lot of the U. S. Naval Hospital, Okinawa, Japan (USNHO) shall be routed through the USNHO Staff Judge Advocate Ethics Counselor for appropriate action.

A fundraiser request form is available on the website, or from SJA. **Fundraiser requests submitted less than 3 weeks before the event will not be processed.**

Upon approval:

1. Receive a facility briefing from the facility manager.
2. Work out a safety plan with the facility.
3. If base passes or access is required for non-SOFA status persons, see the Camp/Station Commander office.
4. If there are any changes or additions to the original request, you **MUST** re-submit another request with the details for review and approval.

Advertising Your Fundraiser

1. If you plan on advertising on Flyers, in newspapers, etc, you **must** have your advertisement approved through MCCS Marketing:

- Visit MCCS Marketing Department (1st floor, MCCS Headquarters building) for approval.
- After approval, you will receive a License Number. Please write the License Number at the bottom of every Flyer/advertisement with the following information:

MCCS distribution approved Lic # _____. THIS IS A NON-FEDERAL ENTITY. IT IS NOT A PART OF THE DEPARTMENT OF DEFENSE OR ANY OF ITS COMPONENTS, AND IT HAS NO GOVERNMENTAL STATUS.

- Gain Camp Commander and Facility approval before hanging flyers on base.

All flyers must measure no larger than 8 1/2" x 11" or A-4. Poster must not be larger than A-3 size.

Flyer must not contain any sponsor or company information other than your event information.

Flyers must be placed in the facility managers approved location and shall be placed so as not to cover, conceal, or otherwise obstruct MCCS materials that may also be displayed the same locations. Vendors shall not remove any MCCS materials from said locations.

PO's participating in the flyer program shall provide all manpower, transportation, and materials necessary for the circulation and distribution of the flyers to the various approved locations as outlined in the agreement.

Please take down your Flyers as soon as your event has passed.

2. Official channels (such as electronic marquees and on-base banners/signs) may be used to communicate information about fundraising events, subject to the discretion of the Camp Director.

DoD employees and affiliated persons shall not officially endorse, or create an appearance of official endorsement of their fundraiser or membership drive through advertisement. Organizations listed in subsection 3-210 of MCO 5760.4C are exempted.

Sample Reports

SAMPLE ANNUAL BUDGET FORECAST

Each PO must develop an Annual Budget Forecast to plan and control organization income and expenses and submit it to the AC/S MCCS at the end of the current reporting period. The Annual Budget Forecast must include the PO's budgeted income (e.g., retail sales, dues, donations) and budgeted expenses (e.g., payroll, supplies, equipment, travel) for the upcoming reporting period, separated into four monthly quarters for the reporting period. If the PO has employees, the Annual Budget Forecast must include a narrative statement identifying the number of PO employees, their positions, and their hourly wages or annual salaries, each listed by position.

ANNUAL BUDGET FORECAST 20-- Budget for Named PO

	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total
Budgeted Income					
Fund-Raisers					
Golf Tournament	\$5,000				\$5,000
Spring Festival			\$3,000		\$3,000
Membership Dues	\$1,000	\$500	\$500	\$500	\$2,500
Membership T-Shirt Sales	\$600	\$100	\$100	\$100	\$900
Random Donations	\$100	\$100	\$100	\$100	\$400
TOTAL	\$7,700	\$700	\$7,700	\$700	\$11,800
Budgeted Expenses					
Scholarships	\$1,500		\$1,500		\$3,000
Community Day	\$400	\$400	\$400	\$400	\$1,600
Family Night Activities	\$500	\$500	\$500	\$500	\$2,000
Holiday Party	\$2,000				\$2,000
Insurance	\$600				\$600
Audit				\$500	\$500
TOTAL	\$4,250	\$1,650	\$1,650	\$2,150	\$9,700

NARRATIVE:

We will gain our income through our allotted amount of fund-raisers throughout the year, along with membership dues, t-shirt sales (sold only to organizational members), and random donations.

Our scholarships are the biggest budgeted expense for our organization; we plan to give \$3,000 scholarships to ten deserving students. For our community day we choose a school and provide lunch for the teachers and administration. Family night activities include a night of entertainment for our PO members and their families (normally either bowling or going to the theatre to watch a family appropriate movie). Each month our organization will send representatives to the base cultural special emphasis programs (e.g., Black History Month, Women's History Month, etc.)

QUARTERLY COMPLIANCE CHECKLIST FOR PRIVATE ORGANIZATIONS

INITIAL



- _____ 1. Segregation of Duties. Ensure that the following functions were performed by separate individuals:
- Initiating a purchase transaction
 - Approving the transaction
 - Processing and recording the payment
 - Reviewing the transaction
- _____ 2. Controlling blank and voided checks.
- Confirm that all blank checks are locked up at all times and controlled
 - Ensure that all voided checks have been properly defaced
 - Confirm that the PO always retains voided checks in a secured location and does not destroy or dispose of voided checks
- _____ 3. Ensure that all checks are properly accounted for.
- Inspect the checkbook currently in use
 - Check that the checks are pre-numbered
 - Ensure that the checks are being used in sequence
 - Check that signatories do not pre-approve checks
 - Ensure any additional checkbooks, not in use, are locked and secured
- _____ 4. Restrict negotiability of checks, prevent payment to unauthorized individuals and prevent unauthorized changes to checks.
- Observe that checks are made payable to specific payees, not to cash
 - Ensure the check signatories are not writing checks to themselves or family members
 - Note that payee names are completed in full and abbreviations are not used
 - Check that all unused spaces have been cancelled
 - Use a standard pen with non-erasable ink when writing checks
- _____ 5. Prevent unauthorized signing of checks.
- Ensure all check signatories are still holding their elected positions and are in a satisfactory standing with the organization
 - Change the check signatories with the bank, if necessary
 - If there has been a change in the Treasurer position, complete an internal financial review to ensure proper accountability within 30 days.
- _____ 6. Ensure all disbursements are valid.
- Check that the necessary documentation (invoices, purchase orders, receipts, etc.) accompany the checks to be signed
 - File the necessary documents to be readily available for auditing purposes
 - Obtain receipts for all transactions
- _____ 7. Perform and review of bank reconciliations.
- Perform the bank reconciliation
 - File necessary documentation as evidence
 - Examine long outstanding check and used checks for unauthorized and unusual endorsements
 - Examine bank statements for checks significantly out of sequence

- Examine support for any unusual reconciling item in bank reconciliation
- Obtain reasons for any delays in deposits
- Review the filing procedures and ensure the records are maintained in a satisfactory manner

_____ 8. Safety of cash takings/checks received and not yet deposited.

- Inspect safe in which the cash/checks kept overnight and consider whether it is in good condition
- Make inquiries regarding the safekeeping of any cash/checks not deposited overnight

_____ 9. Control receipts received via the mail.

- Note that mail is opened in the presence of one other PO officer
- Ensure that all checks/cash received are registered in a check received register, which should be used in preparing the bank reconciliation
- Observe that person opening the incoming mail restrictively endorses all checks received immediately

_____ 10. Documentation indicates members understand their personal liability, if any, when the organization's assets are insufficient to discharge all liabilities upon dissolution.

_____ 11. Insurance policy, if required, is current and coverage is sufficient.

_____ 12. All organization events/activities/fund-raisers/meetings comply with existing fire/safety/environmental/fund-raising regulations.

_____ 13. Submit quarterly reports to the AC/S, MCCA.

- Balance Sheet
- Meeting Minutes
- Compliance Checklist
- Updated POC Listing

_____ 14. Membership of non-DoD personnel is less than one-third of the PO's TOTAL membership. PO members who are DoD civilian employees or military or DoD civilian employee family members are " DoD personnel" for characterizing PO membership.

Each of these items has been reviewed/performed for this Private Organization:

PO Name: _____

Name of PO President: _____

Signature of PO President: _____

Date: _____

Instructions for Financial Statement

Annual Tab

1. Enter the PO Name in the Income Statement section. (Yellow Field)
2. Enter the last day of the quarter you are reporting on. (Yellow Field)

Quarterly Tab

Income Statement

1. Enter all income for the period. (Examples: Membership dues, fundraisers, donations)
2. Enter all expenses for the period. (Examples: Supplies, bank fees, membership fees)
3. Net income/(Loss) will be calculated.

Statement of Retained Earnings

1. Enter the beginning bank balance from your bank statement. **NOTE: This should be done only in the 1st Quarter tab. All other tabs calculate automatically.**

**If your business year starts on January 1, 2016, you would enter your bank balance as of December 31, 2015.

2. All other amounts will calculate automatically.

3. The ending bank balance should match your bank statement if all income and expense has been recorded properly.

**If your business year ends on December 31, 2016, this should match your ending balance on your December bank statement.

Balance Sheet

1. In the **ASSETS** section, cash amount will be populated automatically.
2. In the **LIABILITIES** section, if you have made any payments that have not posted to your bank account enter here as an accounts payable amount.
If you have any loans, enter the balance of your loan here.
3. The **SHAREHOLDERS EQUITY** Amount will calculate automatically.

Annual Tab

1. This tab is cumulative and will calculate automatically as you enter each quarter's information.

QUARTERLY

#	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1			(PO Name)					(PO Name)						(PO Name)			
2			Income Statement					Statement of Retained Earnings						Balance Sheet			
3			Ending Date:					Ending Date:						Ending Date:			
4																	
5			INCOME					Beginning Bank Balance	\$	-				ASSETS			
6																	
7								Net Income	\$	-				Cash	\$	-	
8														Accounts Receivable	\$	-	
9														Equipment	\$	-	
10								Ending Bank Balance	\$	-				Total Assets	\$	-	
11																	
12														LIABILITIES			
13														Accounts Payable	\$	-	
14														Loans	\$	-	
15														Total Liabilities	\$	-	
16																	
17																	
18																	
19																	
20																	
21			Total Income:		\$	-											
22																	
23			EXPENSES											SHAREHOLDERS EQUITY			
24														Retained Earnings	\$	-	
25														Net Income	\$	-	
26														Total Shareholder's Equity	\$	-	
27																	
28																	
29																	
30																	
31																	
32																	
33																	
34			Total Expenses		\$	-											
35																	
36			Net Income/(Loss)		\$	-											
37																	
38																	
39																	
40																	
41																	
42			I certify that all information are true and correct.														
43																	
44			Prepared by:	(Name of the Treasurer)													
45																	
46																	
47			Concur by:	(Name of the President or Vice President)													
48																	
49																	
50																	
51																	

ANNUAL

#	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1			(PO Name)					(PO Name)						(PO Name)			
2			Income Statement					Statement of Retained Earnings						Balance Sheet			
3			Ending Date:					Ending Date:						Ending Date:			
4																	
5			INCOME					Beginning Bank Balance	\$	-				ASSETS			
6																	
7			Total Income:		\$	-								Cash	\$	-	
8								Net Income	\$	-				Accounts Receivable	\$	-	
9			EXPENSES											Equipment	\$	-	
10								Ending Bank Balance	\$	-				Total Assets	\$	-	
11			Total Expenses		\$	-											
12																	
13			Net Income/(Loss)		\$	-											
14														LIABILITIES			
15														Accounts Payable	\$	-	
16														Loans	\$	-	
17														Total Liabilities	\$	-	
18																	
19																	
20																	
21																	
22														SHAREHOLDERS EQUITY			
23														Retained Earnings	\$	-	
24														Net Income	\$	-	
25														Total Shareholder's Equity	\$	-	
26																	
27																	
28																	
29																	
30																	
31																	
32																	
33																	
34																	