



DEPARTMENT OF THE ARMY
INSTALLATION MANAGEMENT COMMAND PACIFIC
HEADQUARTERS, UNITED STATES ARMY GARRISON DAEGU
OPC 305 BOX 23
APO AP 96218-9001

AMIM-DAG-ZA (100)

22 December 2026

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Standard Operating Procedures (SOP) for Administrative Management of Private Organizations (POs) on U.S. Army Garrison (USAG) Daegu

1. References:

- a. DoD 5500.07-R, Joint Ethics Regulation (JER), 17 November 2011.
- b. DoDD 1000.26E, Support for Non-Federal Entities Authorized to Operate on DoD Installations, 2 February 2007.
- c. AR 210-22, Support for Non-Federal Entities Authorized to Operate on Department of the Army Installations, 12 May 2022.
- d. AR 215-1, Military Morale, Welfare, and Recreation Programs and Non appropriated Fund Instrumentalities, 24 September 2010.
- e. AR 1-10, Fund-raising Within the Department of the Army, 16 December 2022.
- f. AR 165-1, Army Chaplain Corps Activities, 23 June 2015.
- g. AR 420-1, Army Facilities Management, 12 February 2008.
- h. OPORD 20-013, Installation Management Command (IMCOM) Private Organizations Operation on Army Installations Guidance (U), 20 November 2019.

2. Purpose: To establish procedures and the administrative management of POs operating within USAG Daegu.

3. Applicability: This policy applies to NAF Support Division (NSD), Directorate of Family and Morale, Welfare and Recreation (DFMWR) as well as all personnel responsible for the management of POs within USAG Daegu.

4. Ethical Considerations:

- a. POs are not official organizations of the U.S. Government and do not have the privileges granted to non-appropriated fund activities. U.S. military and civilian

personnel are prohibited from engaging in PO business during government time or utilizing government personnel or equipment without proper authority.

b. DoD 5500.07-R prohibits the use of an official position to direct the operations of, endorse, or grant preferential treatment to any PO. U.S. military and civilian personnel, who hold positions as officers or active participants in a PO, are subject to strict requirements when providing support in their official capacities.

5. General:

a. POs are not Non-appropriated Fund Instrumentalities (NAFIs) and do not have the immunities and privileges given to NAFIs. POs are not part of the military; therefore, the loan of government resources does not create any government obligation or liability for PO activities. There is no official relationship between PO activities and the official duties, and responsibilities of Army personnel who are members or participants of a PO.

b. POs that operate as bona fide extensions of APF or NAF recreational or educational activities are exempt from fulfilling the procedural requirements outlined in AR 210-22, paragraph 2-2. However, they are still subject to all the other provisions of AR 210-22 and this SOP. Examples of such POs include clubs/leagues that operate in coordination with DFMWR and Department of Defense Education Activity (DoDEA) School Organizations that function under the administrative supervision of a school faculty/staff member.

c. POs must request and receive written permission from the Garrison Commander (GC) prior to operating on Army Installations. Authorization to operate in USAG Daegu is granted for two years. Requests for renewals must be submitted ninety (90) calendar days before the expiration date of the current authorization, along with year-to-date annual reporting documents. The GC retains the authority to revoke permission to operate at any time.

6. Responsibilities:

a. NSD, DFMWR, USAG Daegu is the agency responsible for providing staff oversight on behalf of the GC.

b. NSD, DFMWR, USAG Daegu will:

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

(2) Initiate the routing of all requests for approval of POs and maintain a tracking system to ensure timely approval or disapproval of all requests.

(3) Maintain a suspense system to ensure the timely submission of all necessary documents to include the quarterly and annual submissions by POs.

(4) Maintain an activity log for fundraising requests and other activity requests conducted in USAG Daegu. Requests must be completed with appropriate approval signatures and submitted to NSD at least thirty (30) business days before the event. If approval is denied, the organization will not be permitted the fundraiser. If conducted without approval, the PO will face revocation.

(5) Maintain an authorization roster for POs who meet regulatory requirements for the use of the Community Bank. All checks issued by POs must request a minimum of two signatures (e.g., the treasurer and another officer).

c. POs will maintain the authority to operate:

(1) Quarterly, POs must submit documents within thirty (30) calendar days after the end of each quarter. If a PO fails to submit the quarterly requirements on time, a notice of lateness will be sent to request the delinquent documents and provide a suspense date. If the requirements are not met within the deadline, a letter of revocation signed by the GC will be sent to the PO, and notification will be made to all banking facilities to close the existing account. The following documents are required:

(a) Monthly Financial Statements (must be signed by a minimum of two (2) board members). If the PO has not conducted any fundraising or collected fees, dues, or assessments during the reporting period, a signed statement by two (2) board members stating this is required.

(b) Monthly Meeting Minutes must be signed by a minimum two (2) board members for all meetings held during the reporting period. If the PO does not conduct any meetings during the quarter, a signed statement by two (2) board members stating that is required.

(2) Annually, POs must submit documents within thirty (30) calendar days after the end of the calendar year, each year covering the previous 12 months of operation. If a PO fails to submit the annually requirements on time, a notice of lateness will be sent to request the delinquent documents, and it will provide a suspense date. If the requirements are not met within the deadline, a letter of revocation signed by the GC will be sent to the PO, and notification will be made to all banking facilities to close the existing account. The following documents are required:

(a) Audit Reports (if applicable).

(b) Certificate of Liability Insurance.

(c) Certificate of Bonding Insurance (if applicable).

(d) Previous Year Tax Returns.

(3) If a PO encounters circumstances that may cause a delay in submitting the required documentation, such as the appointment of new board members, they must request an extension within thirty (30) calendar days after the end of each quarter and year.

7. Procedures:

a. Permission to Operate: The application packet will be initially submitted to NSMD, who will then forward it to servicing legal office for legal review. If the submitted request packet fails to comply with requirements of AR 210-22, a memo summarizing the legal objection and submitted documents will be returned without action to the requester for corrections. If the requirements are met IAW AR 210-22, the packet will be routed through the Director of FMWR and then to the GC for the final approval decision. The GC reserves the right to reject applications if the organization does not align with Army Values and Beliefs, as well as Department of Defense and Army Regulations and Policies. The following documents are required for the submission of the application packet:

(1) A charter, articles of agreement, constitution, bylaws, or other authorization documentation acceptable to the GC. (If affiliated with a national, regional, or state organization, the PO will include evidence of affiliation). Bylaws must be signed and dated by all current and/or proposed officers.

(2) Constitution and bylaws checklist. (See enclosure 1).

(3) Current listing of locally elected officers to include their name, initials, private, non-DoD email address, address, and telephone numbers.

(4) Statements of Liability Insurance, Tax, and Membership. (See enclosure 2).

(5) A copy of tax-exempt status from the Internal Revenue Service (IRS).

(6) Proof of liability insurance.

(7) Proof of Bonding (required for members handling monthly cash flow exceeding \$500, must be equal to normal maximum amount of cash handled).

b. Biannual Training: POs must send a minimum of two current officers to training conducted by DFMWR. Mandatory training will be held biannually in the fall and in the spring.

c. Maintaining PO Files: Upon approval, NSD personnel will monitor the PO's operation. POs are required to report any major changes in the PO's activities like membership requirements, officers, objectives, constitutions, bylaws, use of funds, and management functions in writing within five (5) business days of the change. If new officers are appointed, updated bylaws must be submitted with the new officers' signatures under the same five (5) business day requirement. Any violations will result in a request to the GC for revocation of PO.

d. Renewal: POs must be revalidated every two (2) years to maintain their active status on USAG Daegu. POs must submit their revalidation packet ninety (90) calendar days prior to the expiration date. A PO will not be allowed to conduct any activities if its status has expired.

e. Request for Fundraising Activities:

(1) All requests from POs will be reviewed and approved or disapproved by the GC. Fundraising requests must be submitted a minimum of thirty (30) business days prior to the event. If pre-event ticket sales or advertising are required, the fundraising request must be submitted at least forty (40) business days before the scheduled start of ticket sales or advertising.

(2) POs are allowed only occasional fundraising; therefore, it is necessary for them to limit the number of events that they have; however, the feasibility of the event will be determined by the GC, regardless of the number of times.

(3) POs are required to obtain signed approval from the Activity Manager at the event venue. Participants responsible for handling food must have signed permission from Preventive Medicine Services. They must submit a valid food handler's certificate along with the request form and present it during the approved event.

(4) The Garrison Commander-approved request form must be displayed publicly during the event. If a PO is found conducting fundraisers on post without approval from the GC, their PO status is subject to revocation by the GC.

(5) Within five (5) business days of completing a fundraiser, a financial summary report must be submitted to NSD, DFMWR, USAG Daegu.

f. Bank Account:

(1) The only authorized banking service provider for POs is Community Bank. Navy Federal Credit Union and other local national Korean Banks are not approved for activities conducted on the installation. The use of any other banking service providers may result in the revocation of PO status.

(2) To initiate the process of opening a bank account and obtaining approval signed by the GC, you must submit a request to NSD, DFMWR, USAG Daegu including bank custodian information such as names and DEROS. (see enclosure 3)

(3) In the case of a change in bank custodians after the initial approval, the elected officer roster with DEROS must be dated and signed by at least two board members. Nominated custodians will only be approved if they have more than 9 months remaining on their DEROS.

g. Insurance and Bonding:

(1) In accordance with AR 210-22, paragraph 5-2, POs must obtain adequate insurance to protect against public liability claims, property damage claims, or any other legal actions arising from PO activities. This coverage extends to actions carried out by one or more members on behalf of the PO, as well as the operation of any equipment, apparatus, or device under the PO's control and responsibility.

(2) Fidelity bonding is required for any organization members or employees who handle monthly cash flow exceeding \$500 and/or #500,000. The bonding amount should be equal to the maximum cash amount typically handled.

(3) Insurance certificates must be submitted within one (1) month of receiving approval or renewal notification. Bonding certificates should be submitted within one (1) month if an employee meets the minimum cash threshold amount. Valid liability and bonding insurance certificates must be submitted annually following the initial submission.

h. Audits:

(1) POs with an annual gross revenue of \$1,000 or more must arrange for an audit at least once every two (2) years, at their own expense. The audit report must be provided to NSD, DFMWR, USAG Daegu.

(2) Whenever there is a change in PO Treasurer, an audit must be conducted, regardless of the time elapsed since the last audit.

(3) POs that have their financial statements audited annually by their national headquarters may submit a copy of the audit as part of annual reporting to NSD, DFMWR, USAG Daegu.

(4) POs using a double-entry accounting system must have their audits conducted by a qualified auditor, such as a public accountant or certified public accountant licensed by a State or recognized licensing jurisdiction. The auditor's certificate of credentials must be submitted along with the audit.

(5) POs using a single-entry accounting system will be audited as follows:

(a) Audits of income from contributions, dues, and assessments may only be conducted by either a PO member who holds no office and is at least 18 years of age, or by a qualified auditor.

(b) When a PO engages in resale or other fundraising activities, the audit will be performed by either an appointed committee of three PO members who hold no office, or by a qualified auditor.

i. Taxes: POs will comply with all federal, state, and local tax laws and codes. It is the responsibility of the PO to contact the appropriate tax officials to ensure compliance.

(1) Certain types of POs, such as religious, educational, or scientific organizations, may be eligible for exemption from Federal Income Tax. The PO is responsible for submitting certified proof of exemption to NSD, DFMWR, USAG Daegu.

(2) In cases where a parent organization handles taxes for local chapters, the local PO must provide a statement signed by an official from the parent organization headquarters.

j. Revocation of PO: A PO may be discontinued or terminated at any time by the membership of the PO itself. The Garrison Commander of USAG Daegu may also at any time terminate the PO from operating within USAG Daegu. Notification by either party will be made in writing.

k. Membership and Employment Practices: POs must comply with relevant laws that apply to private sector employment and must not engage in discrimination based on sex, age, religion, race, color, national origin, marital status, lawful political affiliation, labor organization membership, or disability. Army employees, both Military and Civilian, must maintain neutrality in their official capacity. There should be no preferential treatment or even the appearance of favoritism.

I. General Restrictions: POs must not

(1) Use any name, abbreviation, seal, logo, insignia, or similar identifying element belonging to any DoD component to represent their programs, locations, or activities.

(2) Engage in activities that prejudice or bring discredit to the Army, DoD, or Federal Government.

(3) Impose any financial obligation on the Army or any NAFI.

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

(5) Be established, operated, or administered for commercial or monetary purposes.

(6) Participate in the distribution or sale of alcoholic beverage, tobacco, pharmaceuticals, or narcotics at any time on the installation.

(7) Coerce or extort individuals or other POs to provide monetary or other support of any means.

8. The point of contact for further information regarding Private Organizations is Johanna Domingo, Business and Non-profit Liaison who can be reached at email: johanna.l.domingo.naf@army.mil or DSN: 315-763-6075.

9. The proponent for this SOP is Ms. Julie A. Kircher, NAF Support Manager who can be reached at email: julie.a.kircher.naf@army.mil or DSN: 315-763-5940.

3 Encls

1. Constitution and Bylaws Checklist
2. Statement of Liability, Insurance, Tax, and Membership
3. Request for Banking Authorization

JEFFREY D. NOLL

COL, IN

Commanding