



SOLDIER AND FAMILY READINESS GROUP

# Informal Fund Custodian

Participant Handbook



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SOLDIER AND FAMILY READINESS GROUP

Informal Fund Custodian



# SOP and Position Descriptions

SFRG Budget SOP

SFRG Informal Funds SOP

SFRG Informal Funds Custodian Job Description

DEPARTMENT OF THE ARMY  
Organization Address City, State, Zip

(OFFICE SYMBOL)

DATE

MEMORANDUM FOR (NAME OF UNIT) SOLDIER AND FAMILY READINESS GROUP (SFRG)

SUBJECT: Soldier and Family Readiness Program Budget Standard Operating Procedures (SOP)

1. References.
  - a. AR 600-20, Army Command Policy
  - b. AR 608-1, Army Community Service Center
  - c. AD 2019-17, Changes to the Soldier and Family Readiness Group Program
2. Purpose. To define procedures for the use and operation of the Commander's Budget for SFRG mission activities.
3. Goal. The primary goal of the Soldier and Family Readiness Group (SFRG) Budget is to support our military mission through provision of support, outreach, and information to Family members and Soldiers. SFRGs will provide mutual support and assistance, and a network of communications among the Family members, the chain of command, and community resources.
4. Summary: SFRGs are official DA programs subject to DOD 5500.7-R, DOD 7000.14- R, 31 USC 1341, and all applicable statutory and regulatory restraints on official activities, use of appropriated funds, and fundraising. The SFRG is a unit commander's program formed in accordance with AR 600-20.
  - a. SFRGs are not a morale and welfare, and recreation program: a NAFI; a private organization; or a nonprofit organization.
  - b. The SFRG consist of Soldiers, civilian employees, Family members; immediate and extended, and Volunteers belonging to the unit.
  - c. SFRGs will assist in meeting military and personal deployment preparedness and enhance the Family Readiness of the unit's Soldiers and Families. They will also provide feedback to the command on the state of the unit "Family."
5. SFRG Budget: SFRG Operations are funded by the unit commander's appropriated funds, excluding BA11/OPTEMPO. The commander will consider SFRG mission activity requirements when planning their yearly budget. The budget will take into consideration supplies, equipment, room rental, or any other approved item that supports official SFRG mission activities.
  - a. SFRG mission essential activities may not be augmented with private money. Such augmentation will be a violation of 31 USC 1341.
  - b. SFRG appropriated fund resources may not be used to support private organization activities, internal fundraisers, or commercial ventures.
  - c. Funding for Volunteer support.
    - i. Appropriated funds may be used to support SFRG Volunteers, with command pre-approval and funding availability. Appropriated funds for Volunteer support may be used for:
      1. Training and travel expenses may, at the discretion of the commander, be authorized for official statutory Volunteers.

2. Authorized SFRG Volunteer travel may include SFRG Volunteer visits to geographically dispersed members of the SFRG in direct support of the SFRG mission.
  3. Enrollment, travel, per diem, and other expenses may be funded for training to improve SFRG Volunteers' effectiveness or enable them to accept positions of increased responsibilities. Funding will depend on command pre-approval and availability of funds.
    - ii. Travel expenses may not be authorized for the members of the commander's household or other persons that could present a potential conflict of interest (see DOD 5500.7-R). These decisions must be forwarded to the next senior level officer within the commander's chain of command for determination. Seek guidance regarding specific ethics issues from servicing ethics counselors.
  - d. Awards, recognition, and mementos. Unit commanders will ensure that their SFRG Volunteers' hours are submitted monthly to the garrison AVCC and that SFRG Volunteers are recognized at garrison community Volunteer recognition ceremonies.
    - i. Appropriated funds will not be authorized or available for Volunteer awards other than official certificates of recognition or Volunteer incentive awards in accordance with AR 672-20.
    - ii. NAFs will be authorized for garrison Volunteer recognition programs, which may include the purchase and presentation of mementos, nonmonetary awards, certificates and identifying insignia consistent with AR 215-1. Nominal expenses for the purchase of food and beverages are authorized but limited to coffee, tea, juice, and/or soft drinks, and fruit, cheese and crackers, donuts, cookies, and/or cake. Banquets, luncheons, or meals are not authorized.
  - e. SFRG Volunteers must fill out a purchase request form and submit it to the commander for approval.
  - f. Government purchase cards may be used to pay for SFRG operating expenses, when practicable.
  - g. Reimbursements.
    - i. Reimbursements for incidental expenses must be approved before the expense is made by any and all Volunteers. All receipts must be submitted along with a memorandum detailing the expense, approving authority, date of approval, date expense was incurred and date of reimbursement.
    - ii. Statutory Volunteers assist and support the SFRG mission as described in AR 608-1, AD 2019-17 and AR 608-1; however, they are not considered statutory Volunteers when they are participating in social or fundraising activities and are not entitled to reimbursement for incidental expenses during this period of time.
    - iii. Incidental reimbursements may be reimbursed using appropriated funds for SFRG Volunteer, as authorized by AR 608-1, AD 2019-17 and USC 1588. Out-of-pocket expenses such as child care, long-distance telephone calls, mileage, and other expenses incurred while supporting the SFRG official mission, in accordance with this SOP are reimbursable.
      1. Volunteer incidental expenses may not be authorized for the members of the commander's household or other persons that could present a potential conflict of interest (see DOD 5500.7-R). These decisions must be forwarded to the next senior level officer within the commander's chain of command for determination. Seek guidance regarding specific ethics issues from servicing ethics counselors.
6. Point of Contact is the undersigned at Phone Number.

COMMANDER SIGNATURE  
COMMANDER, UNIT

(Unit Name)  
(Unit Address)  
(City, State, Zip)

(Office Symbol)

(Date)

MEMORANDUM FOR RECORD

SUBJECT: Soldier and Family Readiness Group (SFRG) Informal Fund Standard Operation Procedures (SOP)

1. Purpose. Provide procedures for managing the SFRG Informal Fund.
2. Summary. The SFRG informal fund is for the benefit of the (*name of unit*) SFRG members only and is established exclusively for charitable purposes and to provide support to Soldiers and Family members as they adapt to Army 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. This SOP applies to the (*name of unit*) Soldier and Family Readiness Group which is comprised of all Soldiers, Family members, Volunteers and civilians assigned to the unit.
4. Commander/Rear Detachment Commander Authorizations:
  - a. I authorize the SFRG to maintain one informal fund.
  - b. I designate a fund custodian (treasurer) and an alternate have been appointed.
  - c. I authorize the opening of one SFRG informal fund bank account and designate the Fund Custodian and Alternate Fund Custodian to sign checks drawn on the account.
  - d. All fundraising requests must be presented to me, with a complete plan on why the fund(s) are needed, and for what purpose.
5. SFRG Leader acknowledges:
  - a. I acknowledge that the SFRG informal fund SOP has been approved by the unit commander and a majority of the SFRG members and signed by me, the fund custodian (treasurer), and the alternate fund custodian on DATE.
6. SFRG Informal Fund Custodian and Alternate acknowledges:
  - a. I will manage the SFRG Informal Fund, and ensure that all deposits and expenditures are accurate, timely, and complies with all Army policies, including AR 608-1, AD 2019-17, and the Joint Ethics Regulations.
  - b. I understand that I may be personally liable for any loss or misuse of SFRG informal fund.
  - c. I have established a non-interest bearing bank account under the SFRG's name, as approved by the Commander (or it was established on DATE, and has since been ratified by the Commander on DATE).
  - d. I am responsible for preparing an informal fund report for the unit commander as designated in this SOP (*Monthly, Quarterly, etc., whatever is decided*). 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 SFRG informal fund as established in this SOP.
  - e. I will prepare an annual informal fund annual report for the unit commander. The annual report will summarize the informal fund'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 SFRG informal fund as established in this SOP.
7. Procedures. The SFRG formally agrees on the use of the SFRG fund.
  - a. The SFRG's informal fund purpose and function are to be used to: (*SAMPLE*) provide meals or refreshments at SFRG meetings, offset expenditures at SFRG events. The use of the SFRG informal fund is to support the entire SFRG, and is not for Unit social events whereby the entire family is normally not included.
  - b. All expenditures must be consistent with the provisions listed in this SOP.

- c. SFRG informal fund may not be deposited or mixed with an appropriated fund, unit MWR fund, unit informal fund (cup and flower fund), or any individual's personal fund.
  - d. Estimated costs for future planned events will be notated in the ledger.
8. Informal Fund Account Management.
- a. Expenditures.
    - i.SFRG leader (Commander) must approve all expenditures of SFRG Fund in advance.
    - ii.The Informal Fund Custodian/alternate will pay all expenditures with a check.
    - iii.A written receipt will be maintained for two years for all expenditures.
    - iv.The Informal Fund Custodian/alternate will list all checks and subtract them from the check register balance immediately after writing the check.
  - b. Deposits.
    - i.The Informal Fund Custodian/alternate will deposit all income received within one business day of receipt.
    - ii.Deposit receipts will be maintained for two years.
  - c. Checking Account Reconciliation.
    - i.The Informal Fund Custodian will reconcile the checking account with the bank statement within three days of receipt.
    - ii.Errors identified will be resolved immediately. The Informal Fund Custodian will report any errors that he/she cannot resolve to the SFRG Leader(Commander).
    - iii.The Informal Fund Custodian will prepare a financial statement monthly/quarterly for each SFRG meeting and for the commander, or upon request, following the procedures listed in reference (a).
9. Fundraising Requests. \*\*\*Note: Unit Commanders should be able to document that they have established the SFRG infrastructure as required in HQDA EXORD 233-19 and AD 2019-17 prior to authorizing their SFRGs a fundraising event. Unit Commander certifies prior to approving SFRG informal fundraising that:
- a. The SFRG informal fund has not received or approaching \$10,000 in this calendar year.
  - b. Fundraising request must be for a specific purpose and obtain approval from the Commander.
  - c. Fundraisers may take place at the unit, only.
10. SFRG Fund Limits.
- a. Gross annual receipts (income) for the SFRG Informal Fund cannot exceed \$10,000 from all sources, i.e. fundraising, gifts, and donations.
  - b. The Informal Fund balance should not exceed \$10,000 at any one time. However, if the fund balance does exceeds \$10,000, then no additional income from fundraising, donations or gifts will be accepted until the balance falls under \$10,000.
  - c. Donations/Gifts. The Unit Commander/SFRG may accept donations of money or tangible goods valued at \$1,000 or less into the SFRG informal fund account following consultation with the servicing ethics counselor.
11. Files. Hard and soft copies of the SOP's will be maintained by the Unit and SFRG Informal Fund Custodian.
12. The point of contact for this SOP is POC (Name, Title, Phone number, email address).

COMMANDER'S NAME  
 Rank, Branch, Component  
 Commanding

# Soldier and Family Readiness Group (SFRG) Informal Fund Custodian

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## POSITION DESCRIPTION

### Position Objectives:

1. To act as the fiscal record keeper and financial adviser to the Family Readiness Group (SFRG).
2. Serves as the custodian for the SFRG informal fund.

### Major Responsibilities or Description of Duties:

1. **Maintain budget, fund, and expenditure records.** Informal Fund Custodian is responsible for all of the deposits and writing of checks. A working budget should be prepared.
2. **Maintain records of donated money, services, and assets (e.g., equipment).** Keep accurate records of donations of money, valued services or property donated to the SFRG. Records should be kept showing who gave it, what it was, its value, date it was donated and the donor's address and phone number. These records should be maintained for a 3-year period.
3. **Report on finances.** Be prepared to report to the SFRG at each meeting on the current financial status of the group. This should be a short financial statement reporting income, expenses and the financial balance. The financial records will be made available at SFRG meetings.
4. **Provide the commander with an annual financial statement and perform audits as required.**

**Time Required:** Approximately 1 day per month.

### Qualifications & Special Skills:

- Willingness to develop a working knowledge of the unit's SFRG Readiness Plan and SFRG Informal Fund SOP.
- Interest or experience in the SFRG program.
- Ability to manage fund.
- Well organized.

### Recommended Training:

- SFRG Informal Fund Custodian
- Similar courses and/or past experience
- AFTB Levels 1-3

### Supervisor:

1. The Commander supervises the Informal Fund Custodian and Alternate.
2. The Informal Fund Custodian has no supervisory responsibilities unless additional SFRG members volunteer to assist.





SOLDIER AND FAMILY READINESS GROUP

Informal Fund Custodian



# Letters and Memorandums

Appointment of the SFRG Informal Funds Custodian

Release the SFRG Informal Funds Custodian from Appointment

Authorization for SFRG Informal Fund Bank Account

Authorized Signatories on Bank Account

SFRG Informal Fund Summary for Calendar Year

(Unit Name)  
(Unit Address)  
(City, State, Zip)

AR-(Office Symbol)

(Date)

MEMORANDUM FOR RECORD

SUBJECT: Appointment Orders for Soldier and Family Readiness Group (SFRG) Informal Fund Custodian

1. References:

AR 608-1, Army Family Readiness Group Operations  
HQDA EXORD 233.19, Army Wide Implementation of the Soldier and Family Readiness Group  
AD 2019-17, Changes to the Soldier and Family Readiness Group Program

2. Effective immediately, the following persons are assigned as the SFRG Informal Fund Custodian for (Unit SFRG name)

- a. Primary, (volunteer's name)
- b. Alternate, (volunteer's name)

3. Purpose: To perform all prescribed duties in accordance with SFRG policies and regulations at all levels of the Army organization. Maintain accurate accounting records of SFRG money and report status of SFRG fund.

4. Period: Until officially relieved or released from appointment, or upon request of volunteer.

5. Special Instruction: Complete any appropriate training available and update EIN and Bank signature card as required within 30-days of appointment.

6. Point of contact for this action is the undersigned at (phone number).

(Name)  
(Rank, Branch)  
Commanding

(Unit Name)  
(Unit Address)  
(City, State, Zip)

AR- (Office Symbol)

(Date)

MEMORANDUM FOR RECORD

SUBJECT: Release from Appointment as Soldier and Family Readiness Group (SFRG) Informal Fund Custodian

1. The SFRG informal fund account has been reviewed and it is determined that the account has been maintained according to regulations, policies, and procedures. Reconciliation and documentation of the fund is current. The balance of the fund is (\$) as of (Date).
2. (Volunteer name) is hereby released from appointment as the SFRG Informal Fund Custodian for (Unit name) effective (Date).
3. Point of contact for this action is the undersigned at (phone number).

(Name)  
(Rank, Branch)  
Commanding

(Unit Name)  
(Unit Address)  
(City, State, Zip)

(Office Symbol)

(Date)

MEMORANDUM FOR RECORD

SUBJECT: Authorization for Soldier and Family Readiness Group (SFRG) Fund Bank Account

1. The command authorizes a bank account to be opened at (Bank Name, address, city, state zip). The account is to be a non-interest bearing checking account for (Unit SFRG).

2. This memorandum is to authorize the following named individuals to open an account and/or update the signature card on the account. The IRS Employee Identification Number for this group is: (EIN #). The mailing address is: c/o \_\_\_\_\_, Address, City, State, ZIP. Authorized signatories on this account are listed below with their titles:

(Name) SFRG Informal Fund Custodian

(Name) SFRG Alternate Informal Fund Custodian

3. If there are any questions, please contact the undersigned at (phone number). Thank you for your assistance

(Name)  
(Rank, Branch)  
Commanding

(Unit Name)  
(Unit Address)  
(City, State, Zip)

(Office Symbol)

(Date)

MEMORANDUM FOR [Bank] Account Signatories

SUBJECT: Authorized Signers  
[Unit Name] SFRG Account #

SUBJECT: Authorized Signatories for [insert unit] Soldier and Family Readiness Group (SFRG) Bank Account

The command authorizes the following individuals to act as signers on the above referenced account:

Name	- - Social Security Number	SFRG Fund Custodian Title
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Name	- - Social Security Number	SFRG Fund Alternate Custodian Title
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Please delete all previous authorized signers.

Electronic bank statements are authorized to be sent to the following e-mail addresses:  
[unitcommander@gmail.com](mailto:unitcommander@gmail.com) and [informalfundcustodian@gmail.com](mailto:informalfundcustodian@gmail.com).

If there are any questions, please contact the undersigned at (phone number). Thank you for your assistance

[Name]  
[Rank, Branch]  
[Commanding]



SOLDIER AND FAMILY READINESS GROUP

Informal Fund Custodian



# Accounting Form Examples

SFRG Informal Fund Budget/Spend Plan

SFRG Informal Fund Ledger

Purchase and Reimbursement Form

SFRG Informal Fund Financial Statement—Monthly

SFRG Informal Fund Financial Report—Annual

Informal Fund Property Report

# SFRG Informal Fund Budget

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This budget is in support SFRG operations for calendar year: \_\_\_\_\_

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

Purpose/Event	Expense Item/Description	Cost
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
	<b>Total Estimated Expenses:</b>	\$
	Reserve Funds:	\$
	<b>Total Annual SFRG Budget:</b>	\$

**SFRG Budget Approval Signature**

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Commander Signature Printed Name Date

# SFRG Informal Fund Ledger

## Unit Information

Month/Year: \_\_\_\_\_

Unit: \_\_\_\_\_

Funds Custodian: \_\_\_\_\_

Commander: \_\_\_\_\_

Alt Funds Custodian: \_\_\_\_\_

## Informal Fund Ledger

Date	Transaction/Purpose	Deposit	Deduction	Non-Monetary Donation	Account Balance (running)	Total Income (All Sources)
Prior Month Balances:						
		\$	-\$	\$	\$	\$
		\$	-\$	\$	\$	\$
		\$	-\$	\$	\$	\$
		\$	-\$	\$	\$	\$
		\$	-\$	\$	\$	\$
		\$	-\$	\$	\$	\$
		\$	-\$	\$	\$	\$
		\$	-\$	\$	\$	\$
		\$	-\$	\$	\$	\$
		\$	-\$	\$	\$	\$
		\$	-\$	\$	\$	\$
		\$	-\$	\$	\$	\$
		\$	-\$	\$	\$	\$
		\$	-\$	\$	\$	\$



# SFRG Reimbursement Form

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Note: All Reimbursements MUST have original receipts attached below.

Purpose: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_

Requested by: \_\_\_\_\_ Total Amount: \$ \_\_\_\_\_

Description: \_\_\_\_\_ Check Number: # \_\_\_\_\_

## Individual Receipt Listing

Receipt:	\$	Receipt:	\$
Receipt:	\$	Receipt:	\$
Receipt:	\$	Receipt:	\$
		Total Due:	\$

## Signatures

\_\_\_\_\_  
SFRG Funds Custodian Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Received By:

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

## Original Receipts (attached below)

# SFRG Informal Fund – Monthly Report

Unit: \_\_\_\_\_ Month/Year: \_\_\_\_\_ / \_\_\_\_\_

Section I – SFRG Assets		Cost
Beginning Balance in SFRG Informal Funds Account		\$
Checking Account Balance		\$
Cash Box		\$
Donations		\$
Fundraising Income		\$
<b>Total Assets</b>		<b>\$</b>

Section II – SFRG Liabilities			Cost
Payable To	Purpose	Cash/Check	- \$
<b>Total Liabilities</b>			<b>- \$</b>

Section III - Accounting	Cost
SFRG Assets:	\$
SFRG Liabilities:	\$
SFRG Informal Fund Account Balance:	\$

**Signature**

SFRG Funds Custodian Signature \_\_\_\_\_ Printed Name \_\_\_\_\_ Date \_\_\_\_\_

Reviewer/Auditor Signature \_\_\_\_\_ Printed Name \_\_\_\_\_ Date \_\_\_\_\_

# SFRG Property Record

List all items that belong to the Soldier and Family Readiness Group below. This list needs to be updated when new properties are purchased.

Date Acquired	Description of Property	Cost	Disposition	Location
/ /		\$		
/ /		\$		
/ /		\$		
/ /		\$		
/ /		\$		
/ /		\$		
/ /		\$		
/ /		\$		
/ /		\$		
/ /		\$		
/ /		\$		
/ /		\$		
/ /		\$		
/ /		\$		
/ /		\$		
/ /		\$		

## Signatures

I verify that the above property inventory list is accurate.

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Commander Signature Printed Name Date

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SFRG Funds Custodian Signature Printed Name Date



SOLDIER AND FAMILY READINESS GROUP

Informal Fund Custodian



# Informal Fund Audits

SFRG Informal Fund Review Checklist

SFRG Informal Fund Audit Checklist and Auditor Findings

Audit of SFRG Informal Fund Summary

# SFRG Informal Fund Review Checklist

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Listed below are the documents you may need in order to be prepared for a review.  
(The documents will be guided by amount of funds, activity in accounts and requirements per individual Commander and Unit.)

- Written appointment letter as the SFRG Informal Funds Custodian, by the Commander.
- Copies of all financial statements posted during tenure as Informal Funds Custodian.
- Copies of original receipts / withdrawal slips pertaining to the account.
- Check register.
- Copies of signature authority documents from the financial institution.
- SFRG Informal Funds Custodian reports.
- SFRG fundraising request and reports.
- Outlines and budgets for all proposed future fundraisers.
- Outlines and budgets for all planned projects impacting the SFRG account.
- Copies of previous review / audit reports and findings.



## **SFRG INFORMAL FUND - Review/Audit Statement**

\_\_\_\_\_ Date

Commander  
Servicing command address

We have reviewed the financial statements of the Soldier and Family Readiness Group (SFRG) Informal Fund at:

\_\_\_\_\_  
(Unit)

\_\_\_\_\_  
(Location, State)

We find the unit informal funds to be in order (or list any deficiencies found).

\_\_\_\_\_  
Commander's Signature and Printed Name

\_\_\_\_\_  
Signature and Printed Name  
(Disinterested Party/Officer)

# SFRG Informal Fund Audit Findings Checklist

## Unit Information Date: \_\_\_\_\_

Unit/Battery/Troop: \_\_\_\_\_ Commander: \_\_\_\_\_

Battalion/Squadron: \_\_\_\_\_ Funds Custodian: \_\_\_\_\_

Brigade/Regiment: \_\_\_\_\_ Alt Funds Custodian: \_\_\_\_\_

Auditor (Appointed by Commander): \_\_\_\_\_

Reason for Audit:  Change of Command  Change of Fund Custodian/Alt  Annual Audit  Commander Request

## Auditor Findings/Observations

Standard Operating Procedures	Yes	No	In-Progress or Partial	N/A
SFRG informal fund SOP current and signed by commander				
Comments:				
Appointment Letters and Training	Yes	No	In-Progress or Partial	N/A
Funds Custodian appointment orders current				
Alternate Funds Custodian appointment orders current				
Fund Custodian certificate of training				
Alternate Fund Custodian certificate of training				
Comments:				
Bank Account Information	Yes	No	In-Progress or Partial	N/A
Bank memorandum listing current authorized signatories				
Bank statements for each month of the current calendar year				
All checkbooks and extra checks/boxes of checks are present				
Checks are in the SFRG name and use the unit address				
Comments:				

<b>Budget</b>	Yes	No	In-Progress or Partial	N/A
SFRG Informal Fund budget for current calendar year				
Comments:				
<b>Ledger</b>	Yes	No	In-Progress or Partial	N/A
SFRG Informal Fund ledger is current for the calendar year				
Check register updated/consistent with ledger for current calendar year				
Ledger matches bank statement for all monetary transactions				
Receipts maintained for every expenditure recorded on ledger for the current calendar year				
Deposit slips maintained for every deposit recorded on ledger for the current calendar year				
Withdrawal slips for every withdrawal recorded on ledger for the current calendar year				
Expenditures contained on ledger consistent with SOP				
Expenditures contained on ledger consistent with SFRG budget for current calendar year				
Expenditures contained in budget are appropriate for SFRG mission or are SFRG related				
All expenditures are preapproved by commander (not addressed in SOP/budget)				
Comments:				
<b>Fundraising</b>	Yes	No	In-Progress or Partial	N/A
SFRG fundraiser requests/approvals from commander/legal signed and approved for current calendar year				
Comments:				
<b>Reports</b>	Yes	No	In-Progress or Partial	N/A
SFRG Informal Fund reports for each month of the current calendar year submitted monthly				
Comments:				
<b>Audits</b>	Yes	No	In-Progress or Partial	N/A
Previous Audit Reports on file				
Comments:				

General	Yes	No	In-Progress or Partial	N/A
Total income is less than \$10,000 for the current calendar year				
No outstanding bills				
Memorandum for Record present for any missing documentation				
SFRG physical property/material items inventory is current for calendar year				
SFRG Informal Fund documentation is organized in a neat or understandable manner in a binder/notebook				
SFRG Informal Fund records for the prior three calendar years are maintained (with Fund Custodian, alternate and at unit location)				
Comments :				

Additional Comments:

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## Signatures

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Commander Signature Printed Name Date

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SFRG Funds Custodian Signature Printed Name Date

---

SFRG Alternate Funds Custodian Signature Printed Name Date

---

Auditor Signature Printed Name Date



INSERT UNIT LETTERHEAD

OFFICE SYMBOL

[Insert Date]

MEMORANDUM FOR [Insert Name]

SUBJECT: [Unit Name] Soldier and Family Readiness Group (SFRG) Informal Fund Summary for calendar year [Insert Year].

1. [Unit Name] SFRG, has an Informal Fund bank account at [Insert Bank Name].
2. As of [Insert Date], the SFRG Informal Fund account balance is \$ [Insert Amount]. \$ [Insert Amount] was carried over from calendar year [Insert Year].
3. For the calendar year [Insert Year], the SFRG generated \$ [Insert Amount] in income, including unsolicited material donations. An itemized list of income is attached.
4. For the calendar year [Insert Year], the SFRG spent \$ [Insert Amount]. An itemized list of expenses is attached.
5. For the calendar year [Insert Year], the SFRG Property Record is attached and includes an itemized list of all SFRG property assets.
6. All informal fund expenditures for the year are consistent with the SFRG's Informal Fund Standing Operating Procedure (SOP). The SOP reflecting the consistency of the expenditures is attached.

COMMANDER NAME  
RANK, BRANCH

UNIT LETTERHEAD

Office Symbol

[Insert Date]

MEMORANDUM FOR RECORD

SUBJECT: [Insert Unit Name] Soldier and Family Readiness Group (SFRG) Informal Fund Audit Findings

1. An audit of the [Insert Unit Name] SFRG informal fund was conducted on [Insert Date].
2. The reason for this audit: [Insert Unit Name] SFRG Fund Custodian/Treasurer [Insert Name] resigned from her position and [Insert Name] is leaving command of the unit.
3. The last audit was conducted on [Insert Date] as part of our annual SFRG Informal Fund audit.
4. Findings:
  - Bank statements for [Insert Dates] are enclosed.
  - Receipts present for all expenditures and amounts are consistent with the ledger entries.
  - Copies of monthly reports submitted to the commander present for [Insert Dates]
  - There is no reference of an Alternate Fund Custodian or Appointment Orders for an Alternate Fund Custodian.
  - SFRG Annual Budget line items not consistent with actual SFRG expenditures.
5. Discrepancies: SFRG Informal Fund Reports missing for the months of [Insert Dates]. No appointment orders for the Alternate Fund Custodian so it is unclear if they are not present or if there is no Alternate Fund Custodian. (If no Alternate Fund Custodian, Commander has written designation for exception to the 'norm'). The SFRG Informal Fund Annual Report for [Insert Year] is not present. Checkbook not present at the time of audit so entries could not be reviewed.
6. Recommended improvements: If there is not an Alternate Fund Custodian, when recruiting for a new primary Fund Custodian also recruit an Alternate. If there is currently an Alternate, ensure a copy of current Appointment Orders are contained in the notebook. As there is no current Fund Custodian and it is unclear if there is an Alternate, the location of the checkbook is a concern as it was not with the notebook. The list of events and anticipated expenditures contained in the SFRG Annual Budget is not consistent with actual expenditures.
7. POC for this memorandum is the undersigned at COM: [Insert Contact Information].

COMMANDER NAME  
RANK, BRANCH



SOLDIER AND FAMILY READINESS GROUP

Informal Fund Custodian



# State/Local Examples

Insert State/Local Examples Here



SOLDIER AND FAMILY READINESS GROUP

Informal Fund Custodian



# References

# SFRG References and Resources (excerpted):

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AR 1-100, Gifts and Donations

AR 1-101, Gifts for Distribution to Individuals

AR 25-30, The Army Publishing Program

AR 25-55, The Department of the Army Freedom of Information Act Program

AR 210-22, Private Organizations on Department of the Army Installations

AR 215-1, Military Morale, Welfare, and Recreation Programs and Non-appropriated Fund Instrumentalities

AR 608-1, Army Community Service Center

AR 600-20, Army Command Policy

AR 600-29, Fundraising within the Department of Army

AR 672-20, Incentive Awards

AD 2019-17, Changes to the Soldier and Family Readiness Group Program

Joint Forces Travel Regulation (JFTR), Appendix E, Part I, paragraph A

5 CFR §2635.101(b), Standards of Ethical Conduct for Employees of the Executive Branch

DoD 5500.7-R Joint Ethics Regulation (JER)

DoDD 1342.17, Family Policy

DoDI 1342.22, Family Centers

DoDI 1015.10, Programs for Military Morale, Welfare, and Recreation (MWR)

DoDI 1100.21, Voluntary Services in the Department of Defense

DoD Instruction, 1015.15, Procedures for Establishment, Management, and Control of Non-appropriated Fund Instrumentalities and Financial Management of Supporting Resources, Enclosure 5

5 U.S.C. §552(b), The Privacy Act

10 U.S.C. §1588, Authority to Accept Certain Voluntary Services

10 U.S.C. §1788(b), Family Support for Children of Armed Forces Members Assigned to Support Contingency Operations

26 U.S.C. §501c(19), Exemption from Tax for Nonprofit Armed Forces Organizations