

# **NAME OF THE PO AND LOCATION**

## **BYLAWS - Sample**

### **ARTICLE I DUTIES OF OFFICERS**

SECTION 1: *Specify the duties of each officer. If the organization maintains an account with a military banking facility, include the following statement: “the treasurer must have SOFA status.”*

SECTION 2: Officers at the end of their term of office will ensure that all organization records are complete, including: checkbook, financial statements, meeting minutes, PO handbook, etc. These items will be handed off to the new board of governors/officers.

### **ARTICLE II ELECTIONS**

SECTION 1: *Specify when, where, and how elections are held.*

SECTION 2: *State the length of terms of office and procedures for replacing an incumbent if an office becomes vacant.*

SECTION 3: *Describe procedures for announcing elections.*

### **ARTICLE III MEETINGS AND MEMBERSHIP NUMBERS**

SECTION 1: *Specify frequency, the possible location of the meetings, and the method of notification to the members.*

SECTION 2: Upon change of officers, an updated list that includes name, complete CMR address, private telephone numbers, and private, non-DoD e-mail addresses of all officers will be forwarded to the approval authority.

SECTION 3: A copy of all meeting minutes will be forwarded to the approval authority within 30 days after the meeting. The President will sign minutes.

ARTICLE IV  
SPECIAL COMMITTEES

SECTION 1: *Specify provisions of appointment, tenure, dissolution, and scope of responsibilities for any special committee.*

ARTICLE V  
EXPENDITURES

SECTION 1: Expenditures will be limited to those required to support the activities listed in the Constitution.

SECTION 2: *Clearly describe the type of expenditures and any limits to amounts authorized. Additionally, state whether petty cash can be used and the method for using it. State who is authorized this use.*

ARTICLE VI  
INCOME

SECTION 1: *Indicate the amount of dues, assessments, or other charges established. Describe the source of income (i.e. fundraising activities, etc.). IAW Para. 5-2, AR 210-22 POs are self-sustaining, primarily through dues, contributions, service charges, fees or special assessment of members; dues shall thus be the primary source of income and must be a minimum of 51% of the total income of the PO.*

SECTION 2: *If annual dues are payable, define the policy on refunds in the event members leave the area for military reasons.*

ARTICLE VII  
FINANCIAL CONTROL

SECTION 1: *State whether PO will use single entry or double entry accounting system to maintain the PO's financial records.*

SECTION 2: Accounting records will be maintained that reflect the assets, liabilities, net worth and financial transactions of the organization. A Financial Standard Operating Procedure (SOP) describing the accounting system will be prepared and maintained in a permanent file for reference and inspection purposes.

SECTION 3: Financial statements will be prepared every quarter. A copy of the approved financial statement, signed by the President, will be forwarded to the approval authority. The financial statement should consist of, at a minimum, the balance sheet, a profit and loss statement (income and profit), and fund equity statement/bank reconciliation.

ARTICLE VIII  
BONDING

SECTION 1: In accordance with AE 210-22, Section II, 4(c)(4), the PO will purchase fidelity bonding from a commercial firm, and will be procured at the PO's expense. The amount of fidelity bonding will be equal to the normal maximum amount of cash handled, and will be sufficient to provide full protection of assets.

SECTION 2: Copies of the current fidelity insurance will be submitted to the approval authority.

ARTICLE IX  
LIABILITY INSURANCE

SECTION 1: In accordance with AR 210-22, paragraph 3-2, the PO will obtain adequate insurance protection against public liability claims, property damage claims, or other legal actions arising from PO activities, one or more of the PO's members acting on its behalf, or the operation of any equipments, apparatus, or device under the control and responsibility of the PO.

SECTION 2: Copies of the current liability insurance will be submitted to the approval authority. Insurance will be obtained from commercial firms at the organization's expense. ***Note: organizations that are part of a national or worldwide organization should check with their appropriate headquarters; it may not be necessary for them to purchase additional liability insurance, if the headquarters' insurance covers the local chapter.***

ARTICLE X  
AUDIT

SECTION 1: Auditors contracted by POs must comply with audit procedures and requirements in accordance with AE Reg 210-22.

SECTION 2: ***State whether the PO uses a single-entry or double-entry accounting system and if the PO engages in resale or fundraising.***

SECTION 3: As required under AR 210-22, the organization will be audited at least once a year and upon change of treasurer, at its own expense, by a qualified auditor, or a committee of three PO members who hold no office within the organization. The audit will, at a minimum, include:

- a. A thorough check to ensure that all transactions are recorded and properly documented. This establishes an audit trail.
- b. Inventory of organization owned property.

c. Verification that financial statements are accurate and are issued as required for review.

d. A cash count of all cash on hand, reconciliation of bank statements, check of accounts receivable, and reconciliation of accounts payable and other liabilities.

e. A review of the PO's Financial SOP.

SECTION 4: The auditor or committee will furnish the organization's President and the approval authority with a written report on the audit results. Copies of the audit reports will be submitted to the approval authority at the time of renewal.

SECTION 5: A corrective action reply, if needed, will be forwarded to the approval authority within 30 days after receipt of the audit by the organization's President.

SECTION 6: The organization will retain audit reports and financial records for at least four years.

SECTION 7: The organization will, when required, submit tax returns and other documentation to the host nation tax agency in accordance with AR 210-22, paragraph 3-4d.

## ARTICLE XI DONATIONS/WELFARE CONTRIBUTIONS

SECTION 1: A listing of all donations/contributions made throughout the organizational year will be prepared and forwarded to the approval authority annually, together with the annual audit report. The list will contain the name of the recipient organization, purpose of the donation, date donation was made, and dollar amount.

## ARTICLE XII RESALE AND FUNDRAISING ACTIVITIES

SECTION 1: The organization will not engage in any fundraising activities without prior written approval from the approval authority or his designee. The written approval from the approval authority will be posted at the fundraising site during any fundraising activity.

SECTION 2: A letter requesting permission to conduct a fundraising event should be forwarded through the Private Organization Coordinator to the approval authority at least 30 days prior to the event. If fundraising events take place within the immediate vicinity of a DFMWR, AAFES, DeCA facility or on the grounds of the vicinity, this organization will obtain permission of the according facility manager. If the fundraising will take place on or near the grounds of any AAFES facility, this organization will obtain permission directly from the AAFES general manager prior to submitting request. If pre-event ticket sales or advertising is required, the

fundraiser request must be submitted at least 30 days prior to the date that the ticket sales or advertising is scheduled to begin.

SECTION 3: Participation in fundraising activities will be limited to members of the US Forces, their family members, and members of the civilian component of the US Forces and their family members who are authorized logistical support pursuant to IMCOM-Europe Regulation 600-700.

SECTION 4: The organization will appoint a disinterested person, who holds no office, to inspect the records of the organization at the conclusion of the event, to ensure all income and expenditures have been properly entered on the accounting records of the organization and to ensure expenditures are supported by appropriate vouchers. The inspector will provide a copy of the written report with supporting documentation to the approval authority within 30 days after the event. The organization will file its copy of the written report with supporting documentation in its permanent file.

SECTION 5: Organizations are required to submit an after-action report (AAR) to the approval authority within 30 days after the event. A committee of three organization members, who hold no office and are present at the event, will prepare the AAR. The AAR will include a summary of the event (i.e., planning, execution, problems, suggestions, and final distribution of funds).

SECTION 6: The organization will specify risk management procedures when planning and carrying out activities for their organization.

SECTION 7: Request for fundraising events will include a risk management assessment to ensure the safety of the participants.

### ARTICLE XIII EMPLOYEES

SECTION 1: *Include this article only if the organization employs individuals for the operation and administration of the organization. Specify their positions and their duties.*

SECTION 2: *Specify policy and procedures applicable to employees must be explained (i.e., positions, hiring and termination, pay rates, cash awards, etc.).*

SECTION 3: *A disclaimer that the organization is not a U.S. employer within the meaning of the United States Employment Tax Laws.*

### ARTICLE XIV AFFILIATED CHAPTERS

SECTION 1: *State whether the organization is an affiliated chapter of a PO whose national Constitution and Bylaws have been reviewed by DA.*

**SECTION 2: *If the organization is an affiliated chapter of a PO whose national Constitution and Bylaws have been reviewed by DA and are found to meet all requirements, a copy of the national Constitution, Bylaws, charter, or articles of agreement shall be attached to the request for approval to operate or request for bi-annual renewal.***

**SECTION 3: *If the organization is an affiliated chapter of a PO whose bylaws have been reviewed and approved by DA, the organization must submit a letter containing a statement of the chapter's standing with national headquarters, intended scope and substance of chapter's activities and a statement that the standard chapter bylaws prescribed by the national headquarters have been adopted without change. If any changes have been made, the changes must be reviewed and approved by the approval authority.***

#### ARTICLE XV RESCISSION

SECTION 1: The Constitution and Bylaws shall be effective immediately after approval by the organization and upon subsequent written approval by the approval authority.

SECTION 2: Upon approval of the Constitution and the Bylaws, all previously published Constitutions and Bylaws will be rescinded.

#### ARTICLE XVI RESTRICTIONS

SECTION 1: There is no official relationship between the organization's activities, official duties, and responsibilities of DoD personnel who are organization members or participants.

SECTION 2: The organization's Constitution and Bylaws must authorize all functions and expenditures. DoD personnel acting in an official capacity will not influence these choices.

SECTION 3: This organization was not created, operated, or administered by DoD personnel acting in an official capacity or on behalf of an official purpose to evade restrictions on expenditures of appropriated and/or non-appropriated funds.

SECTION 4: Except as authorized, this organization will not use for any improper purpose or in a manner that implies endorsement by any federal entity, or include in its title, logo, letterhead, name, seal, or acronym "DoD" or the name, abbreviation or seal of any military department, service or other federal entity. No member of or participant in the organization's activities will use their military or DoD title, logo, letterhead, name, seal or acronym in any manner in connection with the PO's activities.

**SECTION 5: *Additional regulations referred to in the organization's Constitution or Bylaws must be attached to the request for approval to operate or the request for bi-annual renewal with the relevant portions highlighted. List any such regulations here.***

ARTICLE XVII  
RATIFICATION

The Bylaws have been approved by a majority vote on (date).

President's Signature

Secretary's Signature