

12.3.3.4. Reconcile expenditure-supporting documents with amounts in quarterly reports and with financial statements submitted through the NAF Standard Accounting and Management System.

12.4. Permissible Expenditures. Commanders and others delegated approval authority will not expend funds for SM&W purposes if funds are authorized elsewhere in this instruction or authorized from APFs (AFI 65-603), unless this paragraph cites them as an exception. This paragraph lists examples of permissible expenditures.

NOTE: For the purposes of this chapter, light refreshments are defined as nonalcoholic beverages, desserts, or snacks. Alcoholic beverages of any kind, meals, buffets, banquets, smorgasbords, and heavy hors d'oeuvres are excluded.

12.4.1. Individual recognition programs for military and civilian employees:

12.4.1.1. Trophies, nominal monetary awards, and meals for award winners such as airman, NCO, and officer of the quarter.

12.4.1.2. Insignia and stripes for promotions.

12.4.1.2. (AFRC) SM&W funds may be used to provide light refreshments at a reception when installation commanders host base-wide promotion ceremonies. SM&W funds are not authorized to fund light refreshments for promotion ceremonies for individuals.

12.4.1.3. Mementos (not to exceed \$20) for retirements.

12.4.1.4. Light refreshments at recognition events.

12.4.1.4. (AFRC) SM&W funds for retirement ceremonies are limited to \$50. For multiple retirements, add \$25.00 for each additional retiree (i.e., a retirement ceremony with 3 individuals would have \$100 total authorized).

12.4.2. Occasions that welcome and orient members of the command such as commander's call and welcoming orientations (light refreshments only).

12.4.2. (AFRC) Commander's calls are limited to \$1 per person per quarter. Free beer is not authorized. Welcoming and orientating functions are limited to \$3 per person.

12.4.3. Expenditures for conferences, workshops, and seminars (light refreshments only).

12.4.3. (AFRC) SM&W expenditures for participants of conferences, workshops, seminars, and meetings hosted by AFRC organizations are prohibited.

12.4.4. Normal hosting of visiting Government and non-Government personnel.

12.4.4.1. Expenditures for Government personnel (other than for individual recognition according to paragraph 12.4.1.) includes mementos (\$20 maximum value) and receptions or similar special events that the commander personally approves. Amenities are limited to light refreshments.

12.4.4.2. Expenditures for non-Government personnel can include meals, receptions, and mementos (maximum \$20 value) for civic affairs-type functions which further the MWR Program and are not authorized from APFs.

12.4.5. Memorial observances (patriotic, national, local, and for deceased members and their immediate families) that uphold traditions of the Service and the United States. Authorized expenditures include flowers and contributions to national or local charities or foundations, etc., in lieu of flowers.

12.4.5. (AFRC) Flowers, wreaths, or donations to charitable organizations in lieu of flowers will not exceed \$100. APFs are authorized for the purchase of an appropriate wreath in solemn remembrance or celebration of national patriotic observances to include Memorial Day, Independence Day, September 11, Veterans Day, and POW/MIA Recognition Day

(AFI 65-601V1, para 4.27.5.). SM&W funds are not authorized for these observances.

12.4.6. Civic affairs and events furthering the unit's morale by promoting and fostering good relations between Air Force personnel and civilian communities. Authorized expenditures include payment for receptions and meals at official events hosted by community leaders, for authorized Air Force representatives unless in a TDY status. These expenditures are those not authorized from APFs under AFI 65-603 and are limited to commanders or their designated representatives.

12.4.7. Individual memberships in local civic organizations. Limit these to the commander or the commander's designated representative and only when necessary to further the interests of the Air Force, the MAJCOM, or the welfare of Air Force people.

12.4.8. Change of command ceremonies on a modest basis. MAJCOM commanders establish a dollar limit on these expenditures.

12.4.8. (AFRC) The following limitations are established for the change of command ceremonies:

12.4.8.1. (Added-AFRC) Squadron Commander--\$200.

12.4.8.2. (Added-AFRC) Group Commander--\$300.

12.4.8.3. (Added-AFRC) Wing Commander--\$500.

12.4.8.4. (Added-AFRC) Numbered Air Force (NAF) Commander--\$1,000.

12.4.8.5. (Added-AFRC) AFRC Vice Commander (CV)--\$1,000.

12.4.8.6. (Added-AFRC) MAJCOM Commander --\$2,000.

12.4.8.7. (Added-AFRC) Following change of command ceremonies, light refreshments may be served at a reception honoring the in-coming commander. SM&W funds are not authorized below squadron commander level (i.e., flights, detachments) or for change of officers-in-charge (OICs), noncommissioned officers-in-charge (NCOICs), etc.

12.4.9. Outstanding Airmen of the Year (OAY) Program: Commanders may fund out-of-pocket expenses up to \$300 for the 12 OAY. Refer to AFI 36-2805, *Personnel, Special Trophies and Awards*, paragraph 3.6.12.

12.4.9. (AFRC) SM&W funds will not be used for the OAY Program.

12.5. Prohibited Expenditures. Commanders and those delegated approval authority will not spend SM&W funds for:

12.5.1. Purposes that do not directly relate to the overall morale and welfare of the command and the interests of the Air Force.