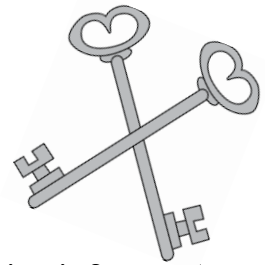


## TREASURER



Auxiliary Treasurers are able to directly enter membership information, including new membership, recording dues and updating addresses. To ensure you are able to take full advantage of these features, it is very important that you set up your logon to the National website (at [malta.vfwauxiliary.org](http://malta.vfwauxiliary.org)). Follow the instructions for a new member to activate your account. The only information you will need is your membership ID, name, and mailing zip code. From your membership number, National will know that you are the Treasurer and will allow you access to updating members.

### Treasurer's Responsibilities

The Treasurer shall set up and accurately keep a multi-column right handed units cash book showing a General Fund, National and Department Dues, Relief Fund, and Restricted Cancer Insurance Fund (if you have a policy), and any other funds required by the Auxiliary.

The money of the Auxiliary shall be in a bank checking account. Deposits shall be made after each meeting and the **bills paid by check only**. This is the only safe and business-like manner of handling Auxiliary funds and it is more convenient and less expensive. The signatures of both the **President** and **Treasurer** are to be registered at the bank and **all checks must be signed by both**. The Auxiliary may hold a bank savings account or Certificate of Deposit. It has been ruled by the National Office that an Auxiliary may have a third signature at the bank, **only by permission from the National President and only for a specific period of time**.

The National and Department dues account shall list the names of all members paying dues and the amount paid by each. The Treasurer shall keep a strict accounting of each member in the Auxiliary in the cash book, and a dues record binder. These dues are to be entered in Malta or transmitted to the Department Treasurer as soon as possible after they are received. **This account should be cleared by the end of the month.**

The National Bylaws state: **"The dues shall be paid annually in advance in accordance with the calendar year"** beginning July 1, for all members (**annual and new**). It should be the aim of the Auxiliary to have every member paid up for the coming year by December 31.

**Dues Record Binder:** We urge each Auxiliary Treasurer to obtain one of these from National Headquarters Supply Department, if they do not already have one, and keep it updated on every member in the Auxiliary. It has been suggested that you may use the back of each page for additional information which you find necessary or helpful, such as whether or not a

life member has paid his/her insurance, when he/she received a continuous membership pin, etc.

**The Admission fee and dues** of all new members shall be received with their application for membership. The application card has the obligation printed at the bottom. When the candidate reads and signs the obligation, he or she is considered obligated as soon as he/she is accepted into the Auxiliary. The admission fee is used to provide each new member with a membership pin and a copy of the current National Bylaws. It is highly recommended that the new member fee be \$10.00 to cover the cost of the pin and podium edition of the most current Bylaws.

**Report of the Treasurer** at each meeting shall include: date of meeting, balance last report, receipts and disbursements in detail, listing to whom, amount and for what purpose, total receipts and disbursements, and total this report. The Treasurer shall give a copy of this report to the Secretary to incorporate in its entirety into the minutes.

#### **Guidelines for Treasurers:**

1. Applications and transmittals are to be **printed** or **typed**.
2. Instructions in the "**Auxiliary Treasurer's Guide**" booklet are to be used for reporting deceased members and name and address changes in Malta or to the Department office. **Department of California forms will be used to report to the District Chaplain, Department Chaplain and Department Treasurer.**
3. Each year between July 1 and November 15, a Form 990n must be filed on the Internet and a copy of the completed documents must be mailed to the Department Headquarters so it can be tracked that all auxiliaries are in compliance with the IRS law.
4. Each year between July 1 and November 15, a form 199n must be filed on the Internet and a copy of the completed document must be mailed to the Department Headquarters so it can be tracked that all auxiliaries are in compliance with the Franchise Tax Board law.

**When you receive your Treasurer's Guide link for the new year, review all information. If needed, print out one copy of everything on the disk and keep it in a binder for future use. Study the Auxiliary Treasurer's Guide carefully. If you still have questions, contact the Department Treasurer.**

**Life Membership:** "Any person in good standing of the Auxiliary may become a Life Member by payment of the proper fee to the Auxiliary Treasurer in accordance with a fee schedule set forth by the VFW Auxiliary

Life Membership Committee. Any new member or rejoin member may also join as a Life Member. Please refer to the National Bylaws Section 105 for more details concerning Life Membership. Life Members cannot be excluded from any Cancer Insurance carried by the Auxiliary. Ideally, the Life Member will continue to pay his or her own insurance premium, however, if the member does not, the Auxiliary must.

### **Application Cards**

All applications become a permanent record for the individual member until his or her demise and this information is most important. Have the applicant read the form thoroughly and complete it carefully.

Each member of the Investigating Committee, the person recommending the candidate, and the Auxiliary Secretary shall share the responsibility to see that the card is completed in detail and the candidate is eligible for membership and shall document this information on the application. Basic eligibility requirements are listed in the National Bylaws. All applicants and transfers, except those applying under a current member of the VFW Post to whose Auxiliary they are applying.

I want to stress the importance of the information on the application form. We have had requests from various Auxiliaries for information on the applications on file here in the Department Office and we were unable to assist because the information was incomplete. **Incomplete forms are not acceptable.** Also, the investigating committee must sign for reinstatements, transfers, life transfers and non-paying transfers, the same as with new members.

According to the National Bylaws (Section 813A), the original application card, signed by the member shall be retained by the Auxiliary Treasurer. The Treasurer shall maintain a permanent file of the original membership application cards for every member admitted to membership in the Auxiliary. A copy of all applications, even if entered directly into Malta, must be sent to the Department Office for their permanent retention.

### **Cash Ledger**

- A. In order that a proper accounting of all receipts and expenditures may be had, periodical reports compiled and rendered and audits made by your Trustees, as required, it is necessary that receipts and expenditures must - in some form - be summarized and this is accomplished by a **cash and distribution** ledger.
- B. In order to simplify your work and the keeping of your Auxiliary records so that all may quickly understand the words "**received**" and "**disbursed**" and "**expended**" are used for the entries of receipts and disbursements instead of the usual accounting phrases of "**debits and credits**". All monies coming into the hands of the Treasurer will be

entered in the proper column under the word **received**. All monies paid out by he/she will, naturally, be entered in the proper column under **disbursements or expended**. The following information must be provided in some form in the ledger.

<b>Column 1</b>	For dates only and must always show year, month and day of entries.
<b>Column 2</b>	Show in this column name of person from whom money was received or to whom payment was made.
<b>Column 3</b>	Show receipt number or check number.
<b>Columns 4/5</b>	Cash & Bank, indicate the totals of all money received and expended in the proper column.
<b>Columns 6/7</b>	<b>Dues</b> -credit this under <b>received</b> with an amount equal to the National and Department dues. Never expend from this fund except for the purpose of paying dues to and through Department and show the same as <b>Disbursements</b> .
<b>Columns 8/9</b>	<b>General Fund</b> - All money received that is not designated for other funds must be entered in this column. Money expended for general operating expenditures is taken from this fund. Check Bylaws Section 813A.
<b>Columns 10/11</b>	<b>Relief Fund</b> -is a restricted fund. All monies received intended for this fund must be credited to this column. <b>The net proceeds from the distribution of Buddy Poppies must be credited to this fund.</b> Money may be withdrawn from this fund only for certain specific purposes as outlined in the Booklet of Instructions in the National Bylaws.
<b>Columns 12/13</b>	Is for that portion of your dues that is intended for the Cancer Insurance premium, and is restricted for that purpose only. No other monies should be placed in this column.

### **SUGGESTED AUXILIARY RETENTION SCHEDULE**

1. **PERMANENT** - Treasurer's record books, Secretary's Minute Books, membership applications (files for active and inactive).
2. **7 YEARS** - Bank deposits and check stubs, bank statements, canceled checks and drafts, copies of deposit slips.
3. **5 YEARS** - Schedules of fire and other insurance, record of payment of

premiums, amounts recovered and papers substantiating claims against companies.

4. **3 YEARS** - Audit reports (reports must be incorporated into Minutes), dues receipts.
5. **CORRESPONDENCE** - It is suggested that all correspondence and records relating to all subjects, before filing, be stamped or marked **Permanent, Temporary, Regular** and filed accordingly: Permanent - forever; Temporary - 1 year and Regular- 2 to 5 years.

