

The Post Quartermaster

The Post Quartermaster is the chief financial officer of the Post. The Quartermaster is the custodian of all Post property and the officer responsible for safeguarding Post funds and property. The Quartermaster is accountable to the Post, Department and the National Organization for all of the monies, securities, vouchers and property of the Post. The Quartermaster is the only one authorized under the By-Laws, to receive, handle, disburse and account for funds of the Post. There are no exceptions to this rule!

No committee, holding company, canteen manager, group or individual in the Post or in any way connected with the Post's activities, can take this authority and responsibility from the Post Quartermaster. All funds, monies or property accumulated under the name of the Veterans of Foreign Wars for the Post, regardless of the nature of the activity which accumulates them, are the property of the Post and are subject only to disposition by Post action. No Post member can mandate the expenditure of funds or disposition of Post Property unless properly authorized by the Post and executed by the Quartermaster.

Qualifications of a Post Quartermaster

A major factor in the success or failure of a post is the ability and efficiency of the Quartermaster.

The National By-Laws are more explicit on the duties of the Post Quartermaster than those for any other office. The Quartermaster is the custodian of the money and property of the Post, the guardian of its finances and the keeper of the financial records. The Quartermaster also plays an important role in collecting and processing dues.

The Quartermaster is meant to be, and must be, more than a bookkeeper, although maintaining adequate financial records is very important. The Quartermaster generally knows more about the Post than any other individual and MUST BE dependable, honest and capable.

In Post meetings, the Chaplain prays that we may "live lives of stainless integrity." This petition applies to all Post Officers, but especially the Post Quartermaster. You must keep an accurate account of your stewardship. You must be everything the finest VFW character should be and with it all . . . be the hardest worker in the Post.

Duties of the Post Quartermaster

The duties of the Quartermaster are set forth in Section 218 (a) (5) of the Manual of Procedure. Among the duties of a Post Quartermaster, he shall:

- a. Qualify and secure a bond in a sum at least equal to the amount of the liquid assets for which he may be accountable in accordance with Section 703.
- b. Collect all monies due the Post, giving receipt therefore, and have charge of the funds, securities and other property of the Post, all of which shall be placed in his care. He shall be the accountable officer of the Post and the Treasurer of all committees handling funds.
- c. Disburse funds as properly authorized by the Post using accepted banking practices. Unless otherwise provided for in Post By-Laws, all disbursements of Post funds shall bear the signature of the Quartermaster or other person(s) authorized by the Quartermaster. Such other authorized person(s) shall be bonded with an indemnity company as surety in a sum at least equal to the amount of the liquid assets for which he may be accountable in accordance with Section 703.
- d. Receive annual membership dues (admission fees if applicable) and life membership fees and forward the Department and National dues and life membership fees immediately to National Headquarters as prescribed in Section 104.
- e. Provide the Post Trustees with all records, files and statements required or necessary for the preparation of the Post Trustees Quarterly Report of Audit.
- f. Maintain a dues reserve fund as prescribed in Section 717 of the By-Laws and Manual of Procedure.
- g. Maintain a relief fund as prescribed in Section 704 of the By-Laws and Manual of Procedure.
- h. The books and records of the Quartermaster shall be maintained in a legible and uniform format. Record keeping by electronic means may be used, provided a back up and a hard copy is maintained. Books and records shall be available for inspection by authorized officers and Post members at all reasonable times. Reconcile and verify all transactions listed on all bank statements to assure the accuracy of post records. Unless authorized by the Post to remove such books and records from its facilities, all such books and records shall be kept at the Post facilities.

- i. He shall provide access and transfer to his successor in office or anyone designated by higher authority, without delay all books, records, papers, monies, securities and other property of the Post in his possession or under his control.
- j. Comply with, and perform all duties required of him by the laws and usages of this organization, applicable By-Laws and order's from lawful authority and perform such other duties as are incident to such office.
- k. Report on transactions concerning receipts and expenditures, for any given period, at a regular or special meeting of the Post.
- l. File appropriate forms as required by Federal, State and Local Statutes.

Control of Clubroom Funds

Any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or in behalf of a Post, County Council, District or Department shall be at all times under the direct control of such Post, County Council, District or Department and all funds derived there from shall be at all times under the direct control of such Post, County Council, District or Department.

All money, property or assets of any kind or nature, as well as all books and records, owned, held or used by any activity, clubroom, holding company or unit sponsored, conducted or operated by, for or in behalf of a Post, County Council, District or Department shall be the property of such Post, County Council, District or Department and must be placed in the care and custody of the respective Quartermaster. Such money, property, assets, books and records shall be subject to the same rules and under the same procedure as any other Post, County Council, District or Department money, property, assets, books and records.

Title to all real property of unincorporated Posts, County Councils and Districts shall be taken in the name of the regularly elected trustees of said units, and their successors in office, to be held, used and enjoyed in trust for its members. When the laws of the respective states shall require the delivery of a bill of sale to establish ownership of property, such bills of sale shall also be made to the trustees of said units, and their successors in office, in trust for the members thereof.

In addition to other legal requirements under existing local laws or Department By-Laws, no Post, County Council, District, or any holding company or corporation subordinate thereto, shall purchase, sell or otherwise transfer title or any interest in any real estate unless written notice of such proposal has first been given to each member of said unit ten (10) days prior to such regular or special meeting at which the proposal is to be considered, and then only by two-thirds (2/3) vote of approval of those members present and voting at such regular or special meeting. In addition, at least thirty (30) days prior to such meeting, notice shall be provided to the Department Commander who shall review any sale, purchase, transfer or encumbrance to determine whether such transaction serves the purposes of the Veterans of Foreign Wars of the United States as prescribed in the Congressional Charter. Failure to comply with these provisions shall nullify said transaction.

When properly approved by the members of the Post, the Commander and Quartermaster shall be authorized to sign such legal documents required to sell or purchase real property.

Insurance

Any Post owning and/or operating, directly or by reason of a holding company or other entity substantially controlled by the Post or its members, a canteen, clubroom or other facility available to members or guests must maintain general liability insurance, including, if necessary or appropriate, liquor liability insurance. Such insurance must be of a type and amount sufficient to protect the Post and must name, as additional insureds, the Veterans of Foreign Wars of the United States and the Department in which such Post is located.

Taking Over as Quartermaster

Before a new Post Quartermaster takes up the duties, the previous Quartermaster must be given a "clean slate" by the Post Trustees or auditors. Never, under any circumstances, accept the responsibility for Post funds before this is done. You want to avoid picking up a headache from someone else. Remember, you are bonded, and, once you take over officially, you will be the person "in the middle" if the deck has not been cleared beforehand.

Before you undertake any business as the new Post Quartermaster, check with the bank in which Post funds are deposited to satisfy yourself the funds are correct and in order. Be sure that proper signature cards are on file with the bank with specimen signatures of all persons authorized to make and endorse checks on behalf of the Post. When new officers are elected the new signatures must be provided to the bank.

You should deposit money and draw checks for disbursements for authorized Post expenses. A Quartermaster should make deposits at regular intervals, rather than letting checks and money accumulate. Get them in the bank as soon as possible. In making deposits it is a better practice to put what you have received into the bank in the same physical form in which you received it. Coins and bills should be deposited as such and checks and negotiable paper must be deposited in the same manner. By putting your receipts in the bank in the same form in which they appear in your ledger, the deposit slips can be easily checked against your ledger for verification and errors can be more easily located. No checks or other negotiable paper received by the Post Quartermaster should be endorsed to a third party or cashed. They should be deposited to the Post account. No bills should be paid in cash. All disbursements should be by check only. This assures an adequate, accurate record.

Clear & Accessible Records

Financial record keeping should include complete and clear documentation of all financial transactions. It cannot be reiterated enough the importance of being prudent in the financial record keeping of your post, as it can determine the survival or failure of the post. Every financial transaction must be documented, so it can be easily traced in the event of an audit or inquiry.

Authority to Disburse

A Quartermaster may NOT disburse the funds of the Post without receiving proper authority from that Post by action on the floor at a regular or special meeting and the approval of the Post Commander. The Uniform System of Records and Accounts provides for a voucher which must be used. This simply means an approved paper voucher/order must be made for presentation to the Post for consideration of payment. Bills are presented to the Post for action before they are paid, except where circumstances do not permit a prior presentation. The bills must be clearly explained and in detail so every Post member will know the situation when called upon to vote. When the Post votes approval, the Post Adjutant prepares the voucher/order, has it properly signed by the person so designated and presents it to the Post Quartermaster for payment. Unless this is done, the Quartermaster is without authority to pay. When approved by the Post and properly signed by the Post Commander, it is the authority for the Post Quartermaster to disburse funds in the amount designated on that voucher/order.

The returned check properly endorsed is proof the money has been paid. In this manner, the Quartermaster has authority to pay and also proof that payment has been made. Vouchers/Orders must be carefully and permanently filed, and cashed checks accounted for properly, audited and filed for future reference, with correct notations in your books. This is what is known as a clear record and, as a good Quartermaster, you should never operate any other way.

Vouchers/Orders

The initial voucher/order must be self-explanatory and show clearly to whom the money is to be paid, how much is to be paid and for what, set forth in detail. It must also carry the correct signatures as required by the By-Laws and the Post. If the payment is reimbursement for expenditures already made, the voucher/order must be supported by the receipted bills made in detail. If it is for a bill being presented for payment, the itemized bill must accompany the voucher/order and remain a part of that voucher/order in the permanent file.

Always keep this in mind. You can never have too much proof for the proper receipt and disbursement of funds, because doubt can attach to any person, despite a record of probity and honesty. A Quartermaster may, with or without cause, be called upon at any time to account for stewardship. Never honor a voucher marked "miscellaneous expense." If such expense cannot be detailed and itemized for Post approval, you are not required to make that disbursement.

Financial Report

The Post Quartermaster makes a report to the Post on its finances at each meeting. This report is taken directly from the records. It is made out on Financial Statement Form 4208 and it must be accurate and current.

Action on the Quartermaster's Report

All financial transactions and the final action of the Post must be recorded in the minutes by the Post Adjutant. The Post Quartermaster should insist action be taken by the Post to accept (or accept, subject to change or audit) the Quartermaster's report, and should see to it that it is recorded in the minutes. This is important because it is the Post's official record show-

ing the Quartermaster has brought the report before the Post. Keep in mind, Comrade Quartermaster, you are bonded and should a discrepancy appear which needs action by the bonding company, the records will be called for to see if the Post has exercised due care and diligence in protecting the bonding company from improper practices and fund handling.

Suggested motions:

1. If the Quartermaster records have been audited by the Post Trustees: "Comrade Commander, I move to accept the Quartermaster's report as presented."
2. The Quartermaster records have not been audited by the Post Trustees: "Comrade Commander, I move to accept the Quartermaster's report subject to audit."

Bonds

All Posts are required by the By-Laws (Section 703) to have each officer accountable for funds or property bonded in a sum at least equal to the amount of the liquid assets for which, so far as can be anticipated, the Quartermaster may be accountable. Failure to comply with this provision of the By-Laws is a dangerous practice because the Post will be without the protection a bond affords. A bond is like fire insurance, you hope you never need it but, if you do and do not have it, you could have serious financial problems.

Many Departments have arrangements with a bonding company. If you are unsure of the status of bonding for your Post or whether state arrangements have been made, please contact your Department Headquarters for advice and information.

Most insurers issue what are called schedule bonds meaning the office is bonded, not the individual. Of course, the individual must be legally holding office to be covered, but the bond does not change nor is it invalidated by a change of Quartermaster during the bond period.

Bonds do not cover money lost through burglary, careless handling, losing it, mysterious disappearance or mismanagement.

The bond does not take the place of insurance in any way. It pays only for loss due to fraud or dishonest acts of the person bonded.

All bonding companies require reasonable care on the part of the insured. Regular audits and controls on the individual are presumed to be part of the agreement. Experience reveals that defalcation occurs when the trustees do not conduct regular audits and do not take the precaution of obtaining an occasional monthly statement direct from the bank or fail to verify the books against the records. The Post Quartermaster should not prepare the quarterly audit for the trustees because it could result in a contested claim on the grounds that the audits were not conducted by the trustees. To protect the Post, the trustees must play an active part in the auditing procedure.

A bond is one of those things that isn't reviewed until there is trouble, and then it can be too late. Be sure the bond is large enough to provide full protection. Learn the limits and conditions of bond coverage, so that there won't be any surprises.

Vmail

Several years ago, National Headquarters introduced a new method of communication called VMAIL. This service provides email capability designed "For exclusive use of the VFW." There is no cost and it is easy and safe to use. If you are not already using VMAIL, follow the steps below to view your inbox and see what you have been missing.

VMAIL is an electronic email system designed specifically for the exclusive use of VFW Posts, Departments and National, which makes it safe from spam, viruses and the other plagues of an open system. VMAIL can revolutionize the way we communicate in our organization. To obtain your user name and password, contact Data Entry at DataEntry@vfw.org or call 800-963-3180 any business day.

Most if not all Department Headquarters are using the Internet so VMAIL is available for use now. Probably not every post has a computer with an Internet connection but there is a member of every post who does and would be willing to use that connection to share information distributed through VMAIL. Follow the simple instructions below to access VMAIL.

Instructions To Get Started: Once you've logged on to the Internet through your Internet provider (MSN, AOL, VFW Online, etc), follow the SIMPLE STEPS BELOW (must have internet connection):

1. Go to www.vfw.com
2. Click on "To read the rules click here" to review the VMail Usage Policy. When finished, click Close button to return to login page.
3. Check the box indicating you agree to the terms of VMail Usage Policy.
4. Enter your User Name and Password.
5. Click the Log-In button.

You are now ready to begin using VMail.

Please note, all post VMail addresses are entered as postxxxx@vfw.com (ex. post1234@vfw.com).

All Department VMail addresses are the two letter state abbreviation (ex. deptmo@vfw.com).

You may reach National Headquarters by emailing info@vfw.org.

Remember, you may only email through the VMail system with those addresses ending in vfw.org or vfw.com.

Online Membership System (OMS)

OMS is a quick and easy way for you, as the Post Quartermaster, to handle all reporting of membership dues to National Headquarters as well as maintain information on members of your Post. We encourage you to log on and start using this function today. Listed below are instructions on how to take advantage of this new program.

Post Quartermaster

Go to our website www.vfw.org and click on Log In

Scroll down and go to Create an Account

Complete the information and follow the instructions to create your OMS account

Once your personal account has been activated, you will be recognized as a Post Quartermaster and prompted to Request a New Quartermaster Pin Number.

Complete the instructions to set up your Quartermaster account.

Note: There are instructions for the Post Quartermaster on this site.

Here is a list of processes you may now do online. Please note these transactions are the quickest way to keep your membership up to date.

1. **Renew annual members**
2. **Change address**
3. **Report an undeliverable address**
4. **Decease a member**
5. **Request replacement annual or life membership card for your members**
6. **Convert an annual member to life**
7. **Become a Legacy Life Member**
8. **New member**
9. **Transfer annual or life members into your Post**
10. **Convert a Life Member to Legacy Life Membership**
11. **Enter Post Election Report**
12. **Register National Convention Post Delegates**

By using this tool your information is updated within 1 business day. This not only saves time but money, no more postage. As Quartermaster you will have access to "Manage Your Account" where you can see every transaction that you have submitted through OMS.

Of course, if you have any questions or concerns, the National Headquarters Dues Processing Department is only a phone call away 1-800-963-3180.