

# DEPARTMENT TREASURER'S INSTRUCTIONS

Reviewed and Revised May 2024

## Section I – General Information

1. You will chair the Finance Committee meeting at the Department Convention. The members of your committee are the Department Executive Secretary and the District Presidents.
2. If there are any recommendations to be voted on by the Convention body, you shall have copies of your committee report to the Executive Secretary and Department Parliamentarian immediately following the meeting. ***There are NO EXCEPTIONS without the approval of the Department President.***
3. If there are no recommendations to be voted on by the Convention Body, give the Executive Secretary a copy of your report after it has been read on the Convention Floor. ***There are NO EXCEPTIONS without the approval of the Department President.***

## Section II – Auxiliary Accounts and Transmittals

1. All Department accounts will be in the name of AMVETS Ladies Auxiliary, Department of Michigan. The Department President, Executive Secretary and Treasurer shall be authorized signers on these accounts. You shall maintain in your files the bank name(s) and address(es) for all Department account numbers including investment accounts.
  - a. **Two (2) names required for all checks written and/or savings account withdrawals.**
  - b. **A Department debit card will be issued to the Executive Secretary for approved expenses in situations where checks cannot be written.**
  - c. **A second pre-loaded debit card may be issued to the Treasurer by the Executive Secretary for approved expenses where checks cannot be written.**
2. All checks issued by the Department shall carry the words “Void after 30 days” and include two (2) signatures.
3. There will be three checking accounts set up for the Department requiring three (3) authorized signers on the account(s) with two of these persons signatures required on all checks. The exceptions are the VA and MVH accounts whereby a minimum of two

names are required on the account. One of these names must be the Executive Secretary. Only one signer is required on VA and MVH issued checks.

- a. A General Fund checking account which will be used for the operating expenses of the Department.
  - b. A Hospital Fund checking account which will be used for operating expenses for the VA hospitals and the Michigan Veterans Homes (MVH).
  - c. A Texas Hold'em checking account which will be used for expenses to hold the events and budgeted donations to the Department and National.
4. The Department will have two Savings accounts requiring three (3) authorized signers on the account(s) with two of these persons signatures required on all withdrawals:
    - a. Savings account (#1) is to hold all reserve monies: New Life, Membership contests, Equipment reserve, Sunshine Fund, General Fund reserve, and President Gift Fund.
    - b. Saving account (#2) will hold all service project donations.
  5. No monies will be taken from the General fund for Department Service programs. Only monies received by the Executive Secretary postmarked by May 5<sup>th</sup> will be donated at Convention. Money received after the deadline may be returned to the Local Auxiliary.
  6. You will keep a running balance in the checkbooks to insure there are sufficient funds when checks are written.
  7. NEVER issue a check for unbudgeted items unless approved by the SEC.
  8. No deposit should be made without a transmittal. At the beginning of each fiscal year, transmittals will be numbered T1, T2, etc.
  9. The number of all bank accounts/CD amounts and the name and address of the banking facility in which they are held are to be on file with the Department President, Executive Secretary and Treasurer.
  10. Keep ledger sheets for all accounts. Record all receipts and expenditures in the proper accounts. The reserve account funds (Savings #1) are not to be used for general expenses except in dire emergency. Set up a separate line item for checks that have not been cashed and keep the money in the restricted savings account for a period of three (3) years.
  11. Keep a ledger sheet for each budget item in order to keep the Department within the approved budget.

12. When extra money becomes available, you, the President and Secretary may together make the decision to purchase CDs.
13. There will be a savings account and/or certificates of deposits to hold the bulk of the Auxiliary funds. These accounts will be in the name of AMVETS Ladies Auxiliary, Department of Michigan and shall have the name of the Department President, Executive Secretary and Treasurer on them.

### **Section III – Department Vouchers**

1. You will design voucher forms for the accounts for use by yourself and the Department Executive Secretary. They will be:
  - a. General Fund
  - b. Hospital Fund
  - c. Savings #1
  - d. Savings #2
2. Vouchers will contain the following information:
  - a. Date
  - b. Payee
  - c. Explanation/reason
  - d. Check number
  - e. Voucher number
  - f. Receipts attached, if applicable
  - g. Mileage, if applicable
  - h. Transmittal number, if applicable
3. No checks are written without a voucher.
4. Voucher numbers will correspond with the check number. (i.e., check #2197 – voucher number 197).
5. The Department Treasurer will keep the original voucher along with the receipts. The Department Executive Secretary will keep a copy of the voucher.

### **Section IV – Reports, Audits and Record Relinquishment**

1. Copies of the financial report shall be available to persons attending the Fall & Spring SEC meetings. When you make out the financial report, the reserve account amounts are to be identified.

2. You shall issue no checks after June 5, except for emergencies or necessary convention expenses, in order to give you enough time to prepare the convention finance report.
3. The Treasurer's books are not to be turned over to the incoming Treasurer until all accounts are balanced out showing the correct balances to be carried forward for the following year and audited by the Department Ladies Auxiliary audit committee. This is to be done within fifteen (15) days following Convention.
  - a. The audit committee consists of three (3) members appointed by the incoming President and ideally residing in the area where the audit will occur.
  - b. The audit is also attended by the outgoing and incoming Presidents, outgoing and incoming Treasurers and the Executive Secretary.
4. You shall attend the Department audit to answer any questions which might arise. Mileage will be paid at the current rate, not to exceed the budgeted amount.
5. During the Department audit, Ladies Auxiliary audit committee members will review all ledger entries as well as all checks, vouchers, and transmittals written and bank statements received noting any reconciliation or process issues and submit recommendations for improvement to ensure expected financial protocols are maintained.
6. The AMVETS Audit Committee will schedule a time and place to review the Auxiliary books. If you are unable to attend, you will inform the AMVETS and forward copies of all items requested by the AMVET Audit Committee by the cheapest means possible. You shall give them a phone number where you may be reached if they have any questions.
7. At the end of your term in office, all records pertaining to your year will be placed in a large manila envelope for storage and transferred to the incoming treasurer. The year will be written on the front of each envelope and the date which the contents can be destroyed. Records are to be kept for seven (7) years; the current year plus the six (6) previous years.
8. Receipts are to be given to the Department Treasurer for all monies received and/or requested from the Department Officers. The only exceptions to this are: mileage for SEC meetings, compensation, allotments and donations.
9. You are responsible for filing the Department 990 Form which is due to the IRS by November 15<sup>th</sup> of each year.

## **Section V – Budget Requirements**

1. Requests exceeding budgeted amounts must have the approval of the SEC.  
Exceptions: mileage for SEC meetings
2. A budget item is to be allowed for the NEC Woman or her Representative to entertain the National President and the National 3<sup>rd</sup> Vice President during their official visits.  
Any unused funds are to be returned to the Department
3. Per Department Bylaws, you will meet with the Executive Secretary, no later than May 1, to compile a proposed budget to be presented to the Finance Committee meeting prior to Convention. The Executive Secretary will prepare the copies for you to have at your meeting.
4. After review of the proposed budget by the Finance Committee, you shall submit the proposed budget, if there are changes, to the Executive Secretary or confirm the acceptance of the proposed budget so copies can be made for distribution to the Convention delegates, one (1) day prior to voting.
5. The Department budget is to be figured on the membership as of May 31, less life membership and using the closest round figure. Example: if total membership less life is 613, use 600.
6. If funds are left in the treasury after all expenses are met, 1/3 of the balance may be used as the starting basis for next year's budget, otherwise funds to meet the current and anticipated budget items will be transferred from the savings account as a starting basis and funds will be reimbursed when monies are available.
7. Any donations from Local Auxiliaries to the Department General Fund will be credited towards the Ways & Means Chairman's amount to be raised to balance the budget.
8. Prior to the budget meeting with the Executive Secretary, you will contact the AMVET Executive Director to get lodging costs, meeting room charges, any equipment charges, etc. for the following year's convention and current year's Fall Conference.

## **Section VI – Receipts and Disbursements**

1. Donations to National Scholarship, John Tracy, National President's Project St. Jude's Research, Parke Youth Hospital Scholarship and Freedom Foundation are to be paid from budget allocation.

2. Dues overpayments of \$10.00 or less from Local Auxiliaries will not be returned but will be credited to the General Fund.
3. Amounts of \$10.00 or more will be kept on record and then a check will be written by the Department Treasurer at the end of May and sent to the Local Auxiliary by the Executive Secretary.
4. Notification of an over or under payment will be documented on a debit or credit slip included with the D&R and membership cards sent by the Department Secretary to the local Auxiliary which made the over or under payment.
5. The Executive Committee shall receive mileage (drivers only) to the SEC meetings at the current rate paid round trip from home address to meeting site. All elected and appointed Department Officers shall receive \$15.00 per diem for up to four (4) days of Department Convention, if it has been budgeted and funds are available. Mileage and per diem for VAVS/MVH Representatives will be paid out of the Hospital Fund.
  - a. VAVS/MVH Representatives are only required to attend the pre-Convention SEC meeting and shall receive mileage only for this meeting.
  - b. The Fall Conference Chairman is required to attend the Fall SEC and pre-Convention SEC meetings and shall receive mileage only for these meetings.
  - c. The Convention Chairman is required to attend the Spring SEC and pre-Convention SEC meetings and shall receive mileage only for these meetings.
6. VAVS/MVH Representatives expenses, postage, mileage to facility meetings (if submitted for payment) will be paid from the Hospital fund.
7. One half of the monies received for new Life Members is to be placed in the Life Membership Reserve Account and used only in the case of emergency.
8. Membership drawings and 100% renewal contest funds will be disbursed from the Membership Reserve Account from the portion placed in it during the current year.
9. Donations from Local Auxiliaries to the VA hospitals and/or MVH homes will be sent out as received to the Department Representatives.
10. Allotments for the VAVS/MVH Representatives will be disbursed the 1<sup>st</sup> of August, November, February and May. The Department Treasurer and Hospital Chairman will together determine if the November allotment will be double the usual amount.
11. The Department Executive Secretary, Ways & Means Chairman and Chaplain shall receive mileage to the Fall SEC meeting only if a driver..

12. The Department President, Ways & Means Chairman, Fall Conference Chairman and National President (if in attendance) shall receive lodging for the Fall Conference, as budgeted.
13. The Department President, Executive Secretary, Treasurer, Ways & Means Chairman, Convention Chairman shall receive lodging for the Department Convention, as budgeted.

## **Section VII – SEC Meetings**

1. Immediately following the close of the SEC meeting, meet with the Executive Secretary to review vouchers and write checks to those receiving mileage, or requesting receipt reimbursement.
2. At the close of the pre-convention SEC meeting and each session of the Convention, you will meet with the Executive Secretary to verify all funds turned in that day. At that time, vouchers and checks can be prepared.